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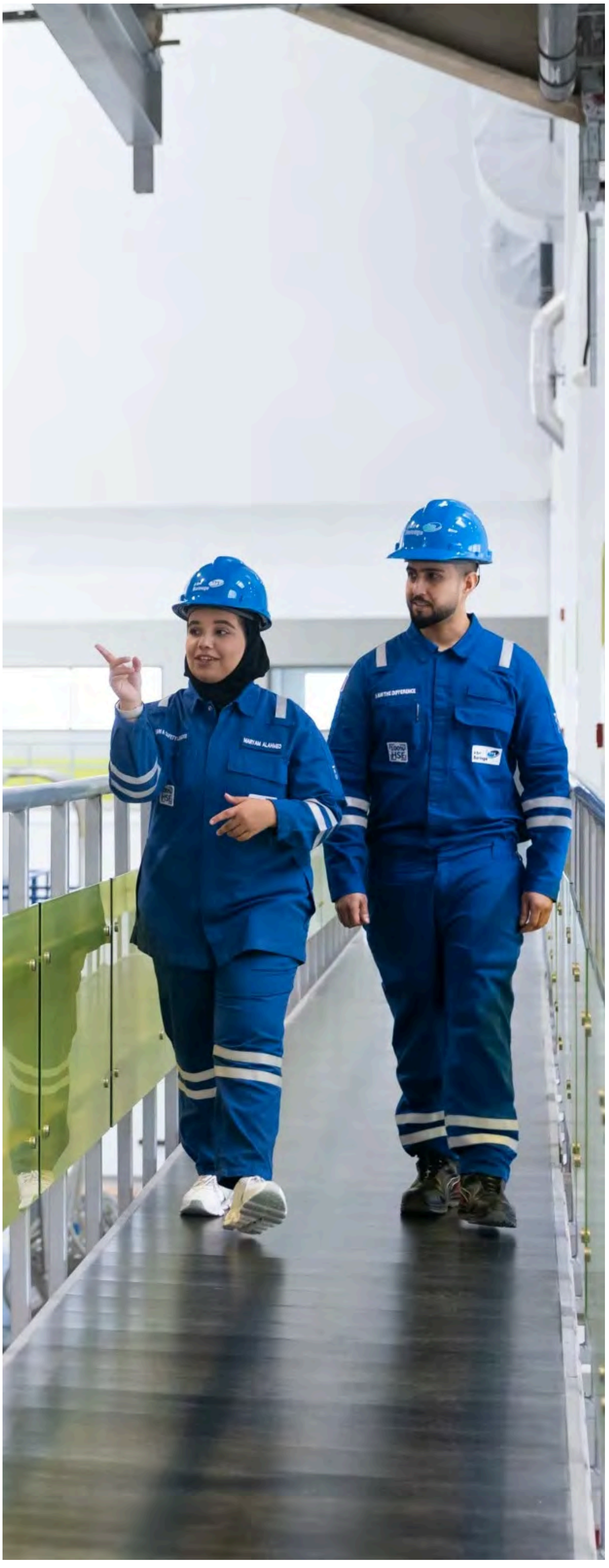
Borouge

Borouge 2025 Sustainability Report

Innovation towards Resilient Growth



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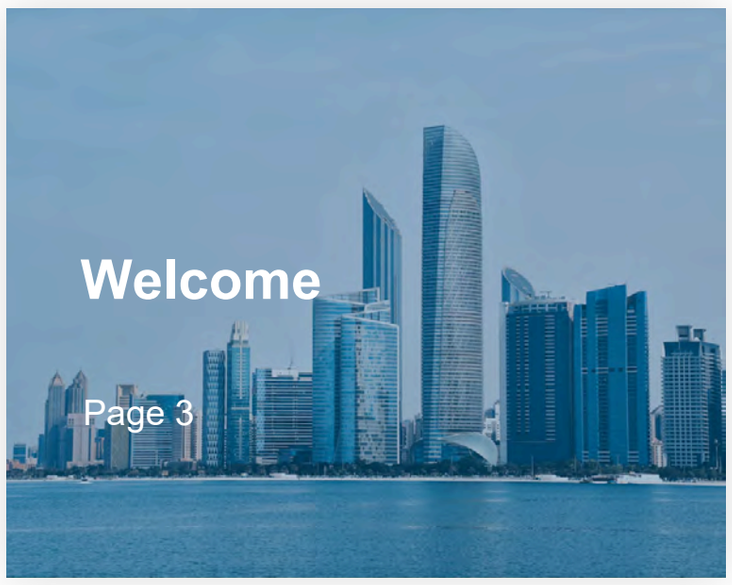
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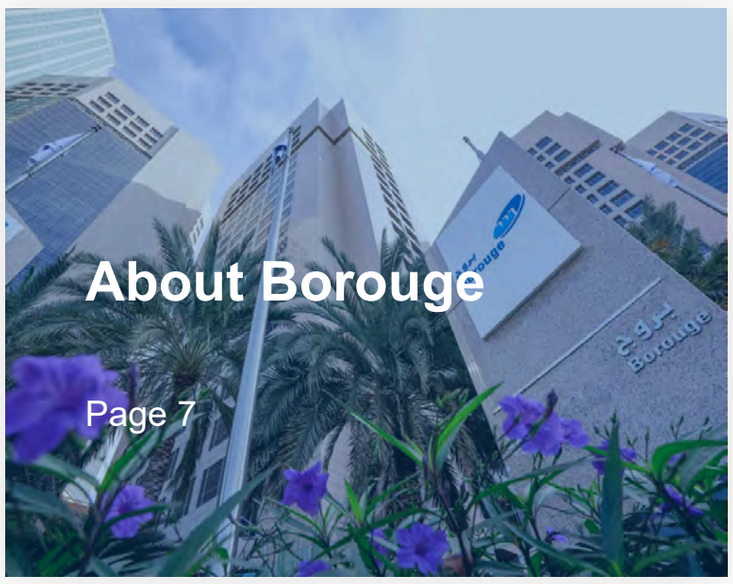
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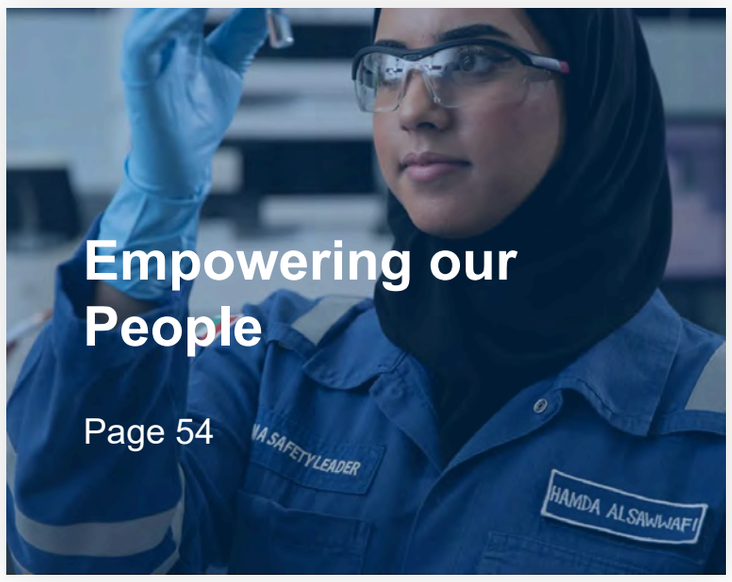
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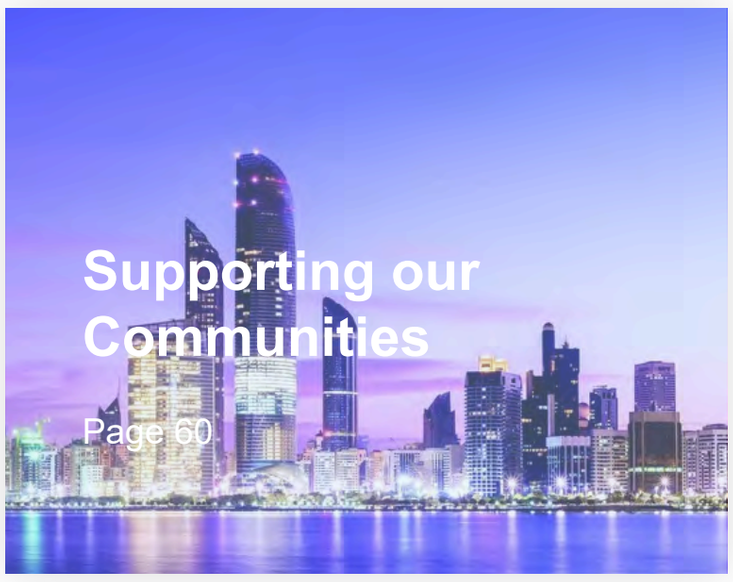
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Welcome

Hear from our Senior Leadership



Hazeem Sultan Al Suwaidi

Chief Executive Officer

I am honoured to present Borouge's 2025 Sustainability Report, which reflects our progress, purpose, and performance as we forge ahead on our journey toward a more sustainable future. This year, our theme is 'Innovation Towards Resilient Growth'. At Borouge, we interpret this as our ability to adapt, evolve, and grow despite global challenges, while building long-term value and caring for all our stakeholders.

In 2025, we celebrated a series of significant accomplishments and awards, both internationally and nationally. These accolades are the result of the numerous initiatives, programmes, and projects that we have implemented over the past five years and more. In addition, we maintained our position in the top-quintile ESG ranking of S&P Global, standing out among more than 500 chemical companies worldwide for three consecutive years. These external recognitions are a testament to our unwavering commitment to sustainability and operational excellence, and they underscore our long-term dedication to sustainability and ESG diligence.

Aligned with the UAE's 2025 theme of the "Year of Community," we are proud to highlight the substantial impact of our community outreach initiatives. This year, we were able to leave a positive mark on the lives of more than 22,900 people in the areas where we operate - thanks to the dedication of our volunteers, who collectively contributed over 980 volunteering hours.

Embracing the transformative force of digital innovation, Borouge has fully integrated artificial intelligence across every facet of its operations; from AI enabled autonomous operations, applied robotics process automation & reliable asset management, real-time optimisation to predictive operations, AI-driven demand planning, and an intelligent logistics hub. This strategic deployment of AI is not merely a technological advancement - it is a catalyst for exceptional performance and sustainability. By harnessing intelligence at scale, Borouge has unlocked substantial financial gains, dramatically reduced energy consumption, eliminated unplanned shutdowns and flaring, and optimised transport fuel usage. Our relentless pursuit of digital excellence not only drives operational efficiency and resilience but also reinforces our commitment to creating lasting sustainability value for our stakeholders and the communities we serve.

This year also marked a major milestone in our commitment to transparency, by expanding our emissions reporting to include scope 3. This data will provide a more comprehensive view of our carbon footprint and enable us to prioritise carbon reduction initiatives across our value-chain.

As we achieved new milestones in our growth journey, we are able to set even higher ambitions. The completion of Borouge 4 is a transformational expansion that strengthens our production capacity, enhances our ability to deliver differentiated polyolefin solutions, and supports the transition to a low-carbon economy. Borouge 4 is not just an industrial achievement; it is a symbol of our resilience and readiness for the future. Furthermore, Borouge 3 was due for a turnover this year, which includes the decommissioning, inspection, repair, and recommissioning of all assets in the facility. Also, with remarkable use of AI and team collaboration, we were able to reduce the amount of time needed for this process by 15 days while ensuring the safety of over 13,000 people working in this project.

Personally, it was a privilege to be included in the Middle East Economy's List of 30 Sustainability Leaders Transforming Energy and Environment. This recognition reflects how deeply sustainability, efficiency, and resilience are embedded in Borouge's daily actions.

Thank you for your continued trust and support as we innovate toward resilient growth and a more sustainable future.

I am proud to present our 2025 sustainability report, our first fully digital report, designed to enhance accessibility and transparency for all our stakeholders. This year marks a pivotal moment in our sustainability journey as we accelerate progress towards our Net Zero 2045 ambition and strengthen our commitment to global ESG standards. We concluded one of the most important journeys in our sustainability history: the five-year Al Ruwais Environmental Sustainability Programme (RESP 2025). Through disciplined work across every function, continuous innovation, and steadfast determination, we not only met but overachieved the programme's ambitious goals. This achievement demonstrates what Borouge can deliver when the entire organisation rallies behind a unified vision. Importantly, what we learned strengthened the foundations of our reporting and governance - supporting our readiness for reporting against the European Sustainability Reporting Standards (ESRS), in addition to GRI, ADX and TCFD standards which we have done in previous years. The mindset shifts, data improvements, and cross-functional discipline built over these last years position us strongly to meet the rising expectations of international stakeholders who demand deeper transparency, double materiality assessment, and robust ESG disclosures, which can be also verified by the ESG ratings we participated with.

Our progress on the Net Zero 2045 Pathways further reinforces this commitment. By advancing energy-efficiency improvements, reducing emissions intensity, strengthening flaring controls, and integrating circular design principles, we demonstrated that sustainability and growth can reinforce each other. In 2025, we also advanced our capability to understand and manage value-chain emissions through enhanced Scope 3 reporting, giving us clearer insight into upstream and downstream impacts and supporting more targeted reductions in collaboration with our partners. These efforts align strongly with the UAE's national Net Zero 2050 ambition and reflect the rising expectations of global customers, regulators, and investors for credible emissions transparency.

Partnerships were another source of strength. By co-creating circular solutions with customers and working closely with suppliers to improve material sustainability, we reinforced a culture of collaboration that extends beyond Borouge's boundaries. These relationships are essential for scaling design-for-recycling, improving material recovery, and enabling lower-carbon supply chains - and they empower our teams to innovate and deliver impact at scale.

As we look ahead to 2026, we will continue building on this momentum- strengthening our pathways to net zero, expanding circularity, and accelerating progress across our operations and markets. We will further advance Scope 3 engagement, enhance reporting quality in line with ESRS expectations, and deepen collaboration across our value chain. With a shared purpose and an unshakable commitment to do better each year, we are ready to shape the next chapter of Borouge's sustainability leadership.



Maitha Al Marashi

VP Sustainability

Our 2025 Performance Highlights

RESP 2025 Programme

This year, we proudly concluded one of the most important journeys in our sustainability history: the five-year Al Ruwais Environmental Sustainability Programme (RESP 2025). Through disciplined work across every function, continuous innovation, and steadfast determination, we not only met but overachieved the programme's ambitious goals. This achievement demonstrates what Borouge can deliver when the entire organisation rallies behind a unified vision.

Water Efficiency
Target: Increase by 25%
2025 Results: Increase by 33%

Reduce Scope 1 - GHG emissions
Target: Reduce by 22%
2025 Results: Reduce by 27%

Energy Intensity
Target: Reduce by 28%
2025 Results: Reduce by 30.4%

Reduce Scope 2 - GHG emissions
Target: Reduce by 19%
2025 Results: Reduce by 36%

UAE Year of Community

Aligned with the UAE's 2025 theme of the "Year of Community," we were able to leave a positive mark on the Community.

22,900 People Positively Impacted

980 Volunteering Hours

Global ESG Ratings

We maintained our position in the top-quintile of the ESG ranking of S&P Global, standing out among more than 500 chemical companies worldwide for three consecutive years. We also received a score from the Carbon Disclosure Project (CDP) and Sustainalytics.

Scope 3 Reporting

We also advanced our capability to understand and manage value-chain emissions through enhanced Scope 3 reporting, giving us clearer insight into upstream and downstream impacts and supporting more targeted reductions in collaboration with our partners.

5.6 Million Tonnes CO2e*

*all data reported for scope 3 is from 2024

ESRS Readiness

Strengthening our sustainability foundations, we began our journey toward readiness for ESRS reporting (European Sustainability Reporting Standards), including a double materiality assessment, in addition to standards which we already reported against in the past, such as GRI, ADX and TCFD.

Material Topics

- GHG Emissions
- Water Consumption
- Circular Economy
- Health & Safety
- Community Investment
- Business Ethics & Govn.
- Risk Management
- Data & Cyber Security

Circularity & Innovation

In 2025, Borouge achieved its most successful year to date in the commercialisation of circular solutions, surpassing 100kt in circular sales. This included both recyclates and Design for Recycling (DfR) mono-material solutions, supported by strong collaboration with global brand owners and converters across Asia and the Middle East.

100kt Circular Sales

25+ Recycling Partners

884 Patents Granted Since 2015

24.9% Annual Sales Volume from New Products

About this Report

Borouge is pleased to present our Annual Sustainability Report 2025, a reflection of the strides we have taken on our sustainability journey. This report is more than a collection of data, it tells the story of our commitment to our sustainability goals, highlighting key initiatives, operational impacts, and the valuable lessons learned throughout our journey. In 2025, we have continued to evolve our approach in line with the maturing global reporting landscape, whilst leading through innovation as we deliver against our sustainability goals. As we continue integrating ESG principles into Borouge's operations, this report reflects our strategic approach to managing ESG material topics that are relevant to both our business and our valued stakeholders.

Issued on 30th January 2026, this report encompasses data collected from: 01/01/2025 to 31/12/2025, in alignment with our financial accounting year. There have been no significant changes at Borouge compared to the previous reporting period. This report is intended to highlight some of Borouge's sustainability efforts during the reporting period; it is not a comprehensive description or representation of all of our sustainability activities during that period.

It focuses on Borouge PLC operations in UAE to address the material ESG-related impacts arising from our Production, and Sales and Marketing operations. Unless specified otherwise, data from our other offices, subsidiaries, customers, external contractors, and suppliers are excluded.

This report has been developed with reference to the Global Reporting Initiative (GRI) Standards 2021, Taskforce for Climate Financial-related Disclosures (TCFD), the Sustainability Accounting Standards Board (SASB), and Abu Dhabi Securities Exchange (ADX). Moreover, in response to evolving global regulatory requirements, we have initiated steps toward aligning with the European Sustainability Reporting Standards (ESRS) to enhance our readiness for full compliance in 2026. For a detailed overview of how each standard and framework is mapped within this report, please refer to the Appendix section, which serves as a guide to navigating the content.

ESG Ratings

S&P Global Sustainable1

Rated MORNINGSTAR | SUSTAINALYTICS

CDP Discloser 2025



Reporting Period

Issued on 30th January 2026, this report encompasses data collected from: 01/01/2025 to 31/12/2025, in alignment with our financial accounting year. There have been no significant changes at Borouge compared to the previous reporting period.

Scope of Reporting

This report focuses on Borouge PLC operations in UAE to address the material impacts arising from our Production, and Sales and Marketing operations. Unless specified otherwise, data from subsidiaries, customers, external contractors, and suppliers are excluded.

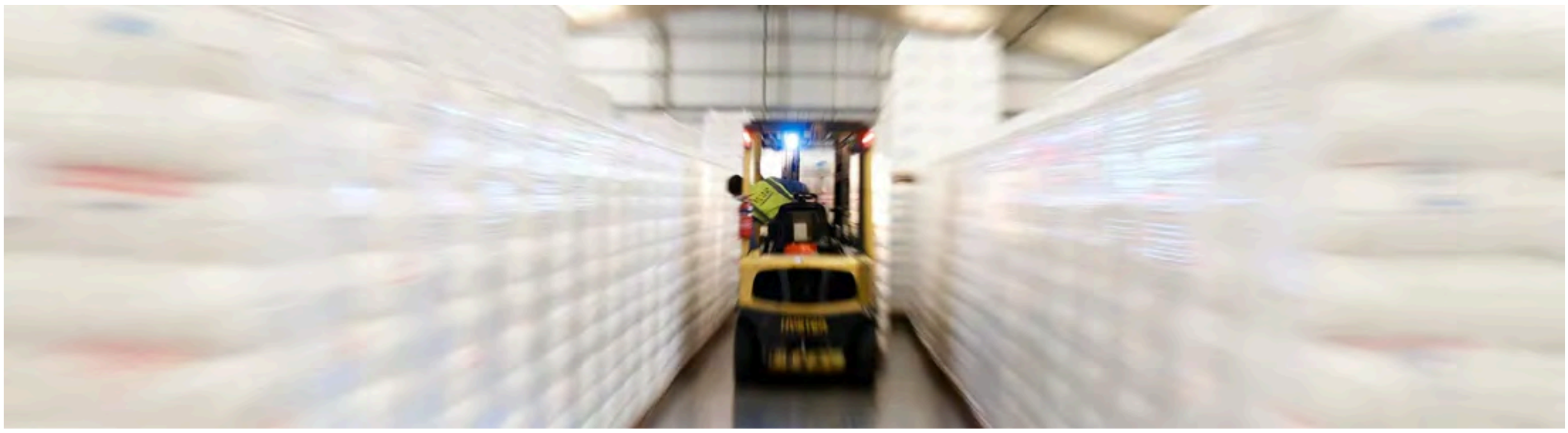
Assurance

This report has been reviewed by the Sustainability team, subject matter experts, senior management and our Shareholders, ADNOC and Borealis, to support the accuracy of the information provided. As part of this review, we engaged an external provider to perform limited assurance on selected consolidated environmental and social disclosures, including Energy, Water and Effluents, Emissions, Waste, and Occupational Health and Safety. The assurance was conducted in accordance with the International Federation of Accountants' (IFAC) International Standard on Assurance Engagements (ISAE) 3000: Assurance Engagements Other than Audits or Reviews of Historical Financial Information.



"As a listed company in the UAE, with clients and partners across the globe, it is important for Borouge to follow the latest standards of ESG reporting. We are happy to have concluded our double-materiality assessment and started our preparation for reporting against the European Sustainability Reporting Standards, on top of alignment with GRI, SASB, ADX and TCFD standards. Both our financial and non-financial audience benefit greatly from our ever-increasing transparency in ESG matters."

Thales Crivelli, Manager, Sustainability



Our Awards

Oil&Gas Middle East Sustainability Initiative of the Year

Under the category of Sustainability Initiative of the Year – Downstream, the Ruwais Environmental Sustainability Program (RESP) won the award. RESP is Borouge's flagship initiative focused on reducing carbon emissions, optimising energy and water consumption, and minimising waste at our Ruwais manufacturing site, the world's largest single-site polyolefin facility.

Middle East Economy's list of 30 Sustainability Leaders Transforming Energy and Environment

Hazeem Sultan Al Suwaidi, our CEO has made it on the Middle East Economy's list of 30 Sustainability Leaders Transforming Energy and Environment.

Forbes Top 100 Listed Companies in the Middle East

In 2024, Borouge earned a place among the region's most respected companies, ranking 34th in Forbes' Top 100 Listed Companies in the Middle East. This recognition reflects the strength of our commitment to operational excellence and our drive to lead with innovation in the polymer industry. It marks a proud moment in our journey, showcasing how our strategic focus and dedication to quality continue to position us among the industry's top performers.

Emirates Energy Award

Borouge was announced as the winner of the Emirates Energy Award under the Circular Economy category for our 'Reuse Polyolefin Waste to Heavy Duty Shipping Bags' project, this project transforms polyolefin waste into high-performance shipping bags, reducing environmental impact while supporting Borouge's sustainability and zero-waste strategy.

Asian Innovation Excellence Awards 2025

Won for our next-generation fully recyclable PE pouch, a breakthrough that delivers high barrier performance, less material use, and true circularity in flexible packaging.

"UAE Technology Innovation of the Year - Digital Trade Facilitation" category for TradeChain, our blockchain-powered platform developed with Abu Dhabi Customs, which enhances data accuracy, strengthens security, and accelerates customs clearance processes.

UAE Majra Impact Seal

Borouge was awarded the Gold Tier of the Majra Impact Seal, an achievement that recognizes businesses excelling in CSR and ESG initiatives.

Procurement Success Awards 2025

Borouge earned top honours for the Green Supply Chain Award for excellence in sustainable procurement and logistics practices. Competing among 219 entries from 25 countries, this recognition underscores our leadership in sustainable procurement and operational excellence.

2025 Industry Eagles Awards

Our innovation and technical excellence can be seen through our achievement of the Gold Award for Best Use of AI in Process Optimisation & Efficiency through Sales & Operations Planning (S&OP) powered by Quintiq, an end-to-end value chain optimisation from feedstock to customer sales, with an advanced planning system using AI for better decision-making and supply chain integration.

Bronze Award for Best Use of AI in Enhancing User Experience & Innovation for our Demand Planning AI (Customer Regularity), with predictive models for freight rates and customer buying patterns to enhance supply chain efficiency and optimise global logistics.

Gulf Petrochemicals and Chemicals Association (GPCA) Supply Chain Innovation Award

Supply Chain Innovation Award was given to us for our Value Chain Optimisation and Digitalisation of Sales & Operations Planning (S&OP) our end-to-end value chain optimisation from feedstock to customer sales using AI.

Make It In The Emirates 2025

Excellence in Innovation Award - for our Innovation In Research, Development, And Technology Adoption. This award highlights Borouge's commitment to driving innovation across our operations, fostering cutting-edge solutions that enhance efficiency, sustainability, and long-term value creation.

Asian Oil & Gas Awards 2025

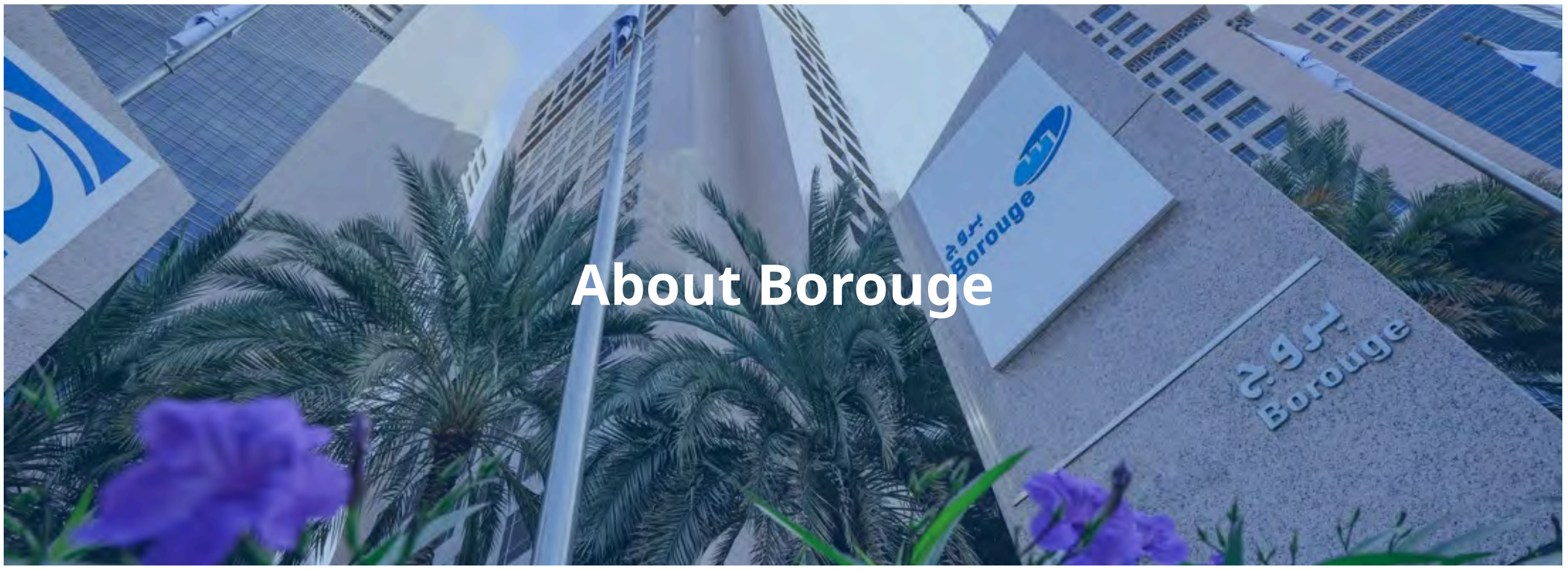
Borouge won the New Product of the Year category for our BorSafe™ HE3492-LS-H: 1st PE100RC+ Material Produced in Asia. This recognition underscores Borouge's commitment to advancing polymer innovation that delivers real impact. The BorSafe™ HE3492-LS-H has been designed to enhance the reliability and lifespan of pipe networks, helping cities build safer, more efficient and more sustainable infrastructure.

Tax Compliance Award

A recognition that underscores our unwavering commitment to regulatory excellence and ethical business practices. This award highlights our consistent adherence to local tax laws and timely payment obligations, ensuring full compliance with all statutory requirements. By maintaining transparency and accuracy in our financial operations, Borouge reinforces its reputation as a trusted partner and responsible corporate citizen in one of the world's most dynamic markets.

Feedback

We are always looking to improve our reports and help those who are curious learn more about our efforts. If there are any questions or comments, please contact our Sustainability Team at: sustainability@borouge.com.

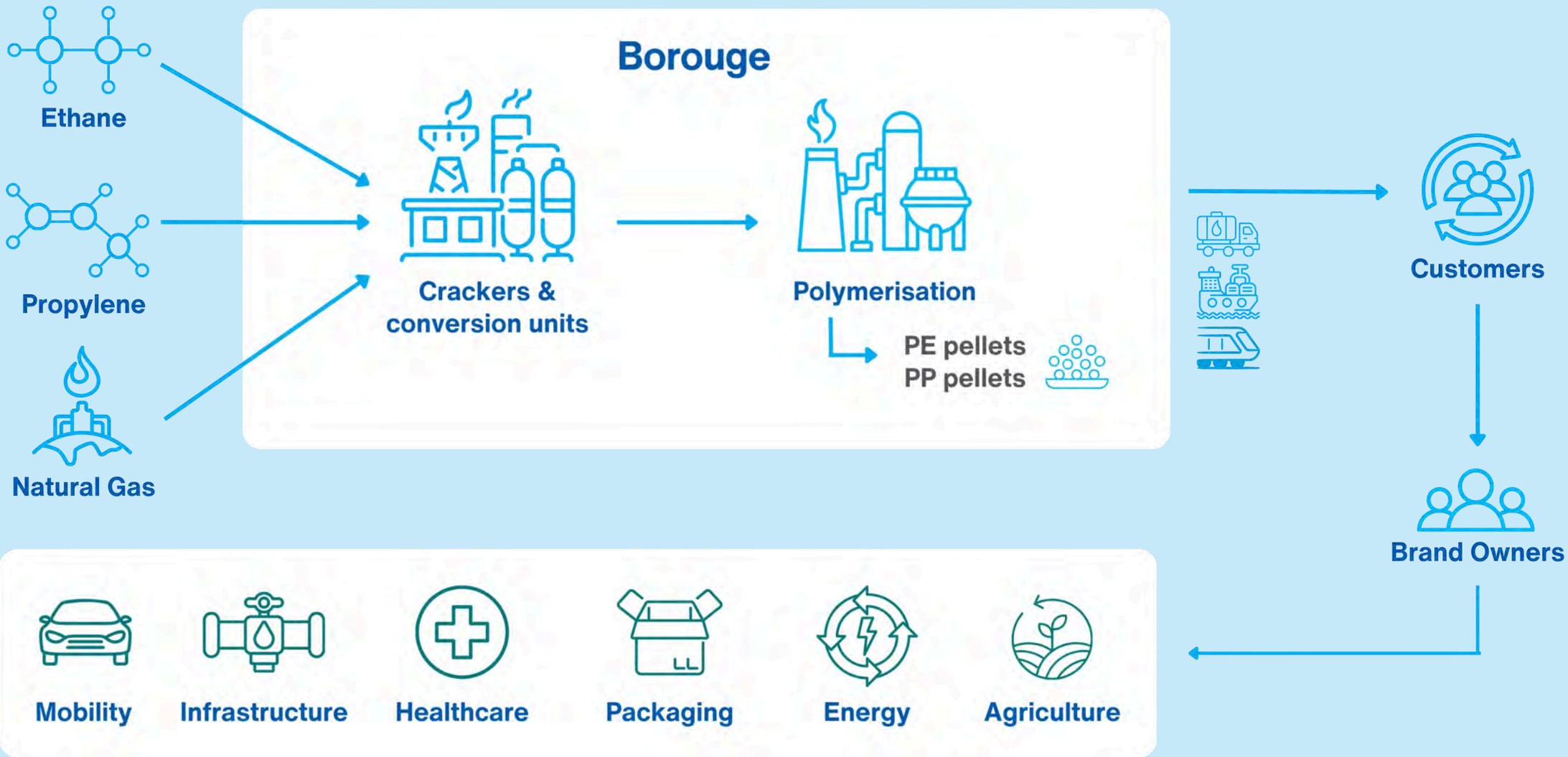


About Borouge

Borouge PLC is a leading polyolefin solutions headquartered in the UAE and serving industries across the globe. Founded in 1998, Borouge as a joint venture between the Abu Dhabi National Oil Company (ADNOC) and Austria's Borealis. Our business consists of two entities, the Abu Dhabi Polymers Company (ADP) specialises in high-quality polyolefin manufacturing in Abu Dhabi and Borouge Pte with the head office based in Singapore which handles marketing, sales, and product distribution globally. Borouge Pte runs sales offices around the globe with focus on Asia, Africa and the Middle East.

Production Pathway

5.0 Million Tonnes per Year Annual Capacity



Vision, Mission and Values

Our business is guided by our vision to become a recognised leader in innovative polyolefin solutions that have a positive impact on society today and tomorrow. We produce millions of tonnes of polyethylene and polypropylene every year from Ruwais, the world's largest single-site polyolefins complex. This impact has led to our mission to create value through people and innovation through our values of progression, collaboration, responsibility, respect, efficiency, and 100% HSE.

We have created a value proposition built on innovation, partnership and operational excellence to deliver differentiated polyolefin solutions that address global challenges.

Vision

The recognised leader in creative polyolefin solutions that have a positive impact on society today and tomorrow.

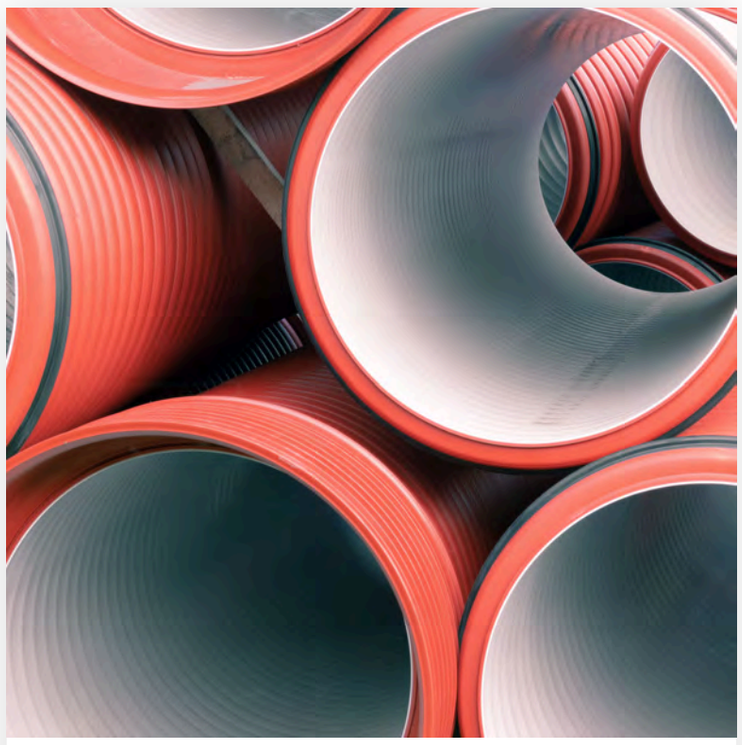
Mission

Value creation through people and innovation.

Values

At Borouge, we are one family working together to make Borouge a better place for us and generations to come, by living and breathing our five values: progressive, collaborative, responsible, respectful, and efficient.

Learn More about our Applications



Infrastructure

Our infrastructure solutions are used in many different industries, including water/ gas distribution and transmission, sanitation, plumbing and heating, industrial and energy, supporting the health and safety of communities worldwide. Reliable and durable pipe solutions are vital in helping to significantly reduce water losses, save energy, and better serve communities and industries, thereby enhancing sustainability. Furthermore, they are used to transport and distribute clean water and gas through safer, lighter, longer lasting, and more efficient pipe networks with lower CO2 emissions over their lifetime.



Mobility

Our mobility innovations support the transition to Electric Vehicles (EVs) and can make vehicle lighter, safer, and more efficient. Beyond materials, our true focus is moving people and the industry forward, in a sustainable way.



Advanced Packaging

Consistency, long shelf life and material advantages are proven benefits of our packaging solution portfolio. We also seek to have our products arrive fresh and flavourful upon arrival, contributing to the reduction of food waste and the enhancement of overall food availability. The recyclable mono-material solutions provided by Borouge help enable circularity and support a waste-free environment.



Agriculture

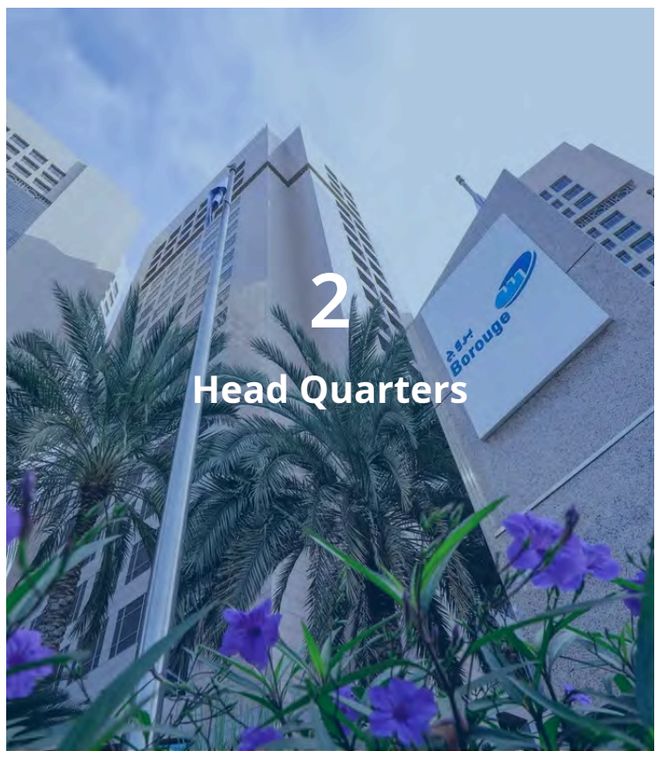
When we deliver our agriculture solutions, we consider more than greenhouses. We aim to address challenges faced by farmers and their expanding businesses, and the communities they nourish. We collaborate with many value chain stakeholders including universities, Research and Development (R&D) companies, government agencies and progressive commercial farmers to promote our innovative solutions that contribute to food security. Our agriculture solutions are designed to protect and cultivate crops under optimal conditions throughout the year, resulting in healthier and increased crop yields.



Healthcare

Our healthcare solutions are designed to comply with applicable global regulations, providing peace of mind to the healthcare industry. These solutions are used daily to save, enhance, and protect lives.

Our Global Footprint



Our Abu Dhabi Head Quarters

Our offices can be found in the heart of Downtown Abu Dhabi. As a UAE based company, we are proud to call the capital our home.

This location focuses on:

- Admin
- Corporate functions
- Sales

Our Singapore Head Quarters

Our marketing, sales and delivery platform is centralised in Singapore.

This location focuses on:

- Marketing
- Sales



Sales and Marketing

Our marketing, sales and delivery platform is centralised in Singapore but we have over 14 sales and marketing and hubs across the world to support our distribution and logistics capabilities.

This location focuses on:

- Marketing
- Sales



Innovation Centre

Our innovation centre is a state-of-the-art facility dedicated to advancing polymer technologies.

This location focuses on:

- Research
- Development
- Innovation



Al Ruwais Industrial City

Al Ruwais' industrial City is located in the Dhafra region, about 240 km west of the Head Office.

This location focuses on:

- Manufacturing
- Material handling



Compounding Plant

Shanghai hosts both our Application Centre and our Compounding Plant.

This location focuses on:

- Polypropylene compounding for our mobility applications
- Innovation



Sustainability in our DNA

To meet the evolving demands of the markets we serve, Borouge launched a strategic initiative to refine and enhance our operational focus with the Borouge 2030 (B2030) Strategy. This strategic initiative is a bold step toward redefining how we operate, grow, and position ourselves in the global petrochemical landscape. At the heart of the Borouge 2030 Strategy are three pillars: Excellence, Growth, and Identity which are supported by nine key strategic themes designed to optimise our operational capabilities, strengthen our market position, and keep us at the forefront of the petrochemical industry. This strategy marks a pivotal chapter in our story, one that aligns our long-term vision with the needs of our stakeholders and the demands of a sustainable future. Our corporate strategy is further underpinned by our Sustainability Policy, built around social responsibility (people), environmental stewardship (planet), and economic growth (profit).

EXCELLENCE
- HSE and Operational Excellence
- Innovation Excellence
- Commercial Excellence

IDENTITY
- Strong and Cohesive Identity and Culture
- Corporate Citizenship and ESG Commitment
- Borouge Branding

GROWTH
- Growing Portfolio of Differentiating Solutions
- Growing Circular Solutions
- Value Accretive Capacity Expansion Projects

UNDERPINNED BY

PEOPLE

We believe that sustainability starts with people. It is through our strong partnerships and stakeholder engagements that we can incorporate sustainability in all aspects of our operations. Our initiatives not only create a shared value, but we encourage the adoption of sustainability practices across our industry and supply chain.

PLANET

We're committed to protecting the environment from product design to our operations. Our circular polymer solutions are designed to be recyclable and resource-efficient, helping reduce carbon emissions and conserve natural resources. We also collaborate with partners to advance waste management and recycling, ensuring our materials support reuse and minimise environmental impact.

PROFIT

We believe that not only does sustainability drive performance, but that profitability and sustainability can thrive together. We have proven that through responsible innovation and operational efficiency, we can deliver long-term value for both our business and society.

Our Sustainability Journey

How Borouge has integrated sustainability into our journey over the years.





The Journey Begins

In the late 1990s, during a UAE and ADNOC leadership visit to the Ruwais refineries in the Western Region, a pivotal conversation began: *What is that smoke? What are we burning? There's value in that gas; can we capture it? Could these flared gases become feedstock for new products?* From these questions, a challenge was transformed into an opportunity for growth.

Aligned with Sheikh Zayed's vision for sustainable development, this opportunity evolved into a study, then a mega-project, and ultimately materialised in 1998 as Borouge. By utilising ethane that was once wasted, Borouge began producing polyethylene, a versatile material that plays a vital role in everyday life, from packaging that keeps food fresh to components that enable modern healthcare and infrastructure. This marked the introduction of a forward-thinking, positively disruptive approach that embraced sustainability and circularity long before these concepts were widely recognised.

Today, Borouge produces over 5 million tonnes annually of Polyethylene (PE), Polypropylene (PP), Low-Density Polyethylene (LDPE), and Cross-Linked Polyethylene (XLPE). It operates the largest single-site polyolefin plant in the world, with further expansions already underway, a testament to the UAE's commitment to innovation and resource efficiency.

The Start of Production

Borouge opened its first facility in Al Ruwais: Borouge 1. As a joint venture between ADNOC and Borealis, Borouge leverages Borealis' licensed Borstar® technology to produce high-quality, premium polyolefins solutions that meet the evolving needs of industries worldwide, contributing to enhanced quality of life and improved standards of living.

This milestone marked the start of polyolefin production in Abu Dhabi and laid the foundation for a legacy of growth, sustainability, and technological excellence.

Addition of Borouge 1

In its first year of operation, Borouge 1 achieved an impressive production volume of **450,000 tonnes**.





Expansion of Production

As the skills and facilities grow, we are able to expand production to now **600,000 tonnes** of polyolefins a year.

International and Regional Impact

To ensure industry leadership and adherence to the highest operational standards, we played a key role in establishing the Gulf Petrochemicals and Chemicals Association (GPCA). GPCA serves as a shared platform for knowledge exchange, networking, and advancing the sustainable development of the petrochemicals and chemicals sector. It is also a strong advocate of the Responsible Care® Global Charter, a voluntary initiative that promotes health, safety, environmental stewardship, and sustainability across the chemical industry.

2006

GULF PETROCHEMICALS & CHEMICALS ASSOCIATION
الاتحاد الخليجي للبتروكيماويات والكيماويات



Sustainability and Community

In partnership with Borealis, we created our flagship Corporate Social Responsibility (CSR) programme Water for the World. This joint initiative is dedicated to advancing sustainable solutions, sharing expertise, and building capacity to address the global water challenge. Through Water for the World, we work with international converters and NGOs who use donated material from Borouge to create water pipes. These pipes are installed all over the world where they not only make an impact by promoting access to clean water, but encouraging responsible water management practices across communities and industries. This programme has been recognised as having a larger impact on the community and the world, and has received the Corporate Impact Award.

Answering to Growth in Demand

As demand increases globally for our products, we needed to start looking into expanding our capacity. The solution was to open another cracker. In 2007 we started our construction on this expansion, Borouge 2.

2009

The First GRI Aligned Report

We published our first sustainability report aligned with the Global Reporting Initiative (GRI) standards. This marked a significant step in our commitment to transparency, accountability, and continuous improvement. By adopting GRI guidelines, we ensured our reporting reflects internationally recognised best practices, enabling stakeholders to better understand our environmental, social, and governance (ESG) performance.

2010



Adding to our Infrastructure, Two New Plants for the Portfolio

The industrial complex in Al Ruwais sees the addition of a new plant, Borouge 2. With construction completed, Borouge now has the capacity to produce an impressive 2 million tonnes per year of polyolefins. This increased our capacity by nearly four times. While we increased our plant portfolio we also increased our product portfolio. Within Borouge 2, we introduced an olefin conversion unit, enabling the production of polypropylene, a versatile material found in automotive parts, food packaging, medical devices, and household goods. This scale-up strengthened our position as a global hub for petrochemical innovation and advanced solutions.

Meanwhile Borouge's compounding facility in Shanghai, China plays a pivotal role in delivering advanced polypropylene solutions tailored for high-performance applications. This strategic operation supports the automotive sector across Asia, reinforcing our commitment to innovation and meeting the region's growing demand for such specialized materials. The compound plant reached a significant milestone of an annual production capacity of 50,000 tonnes. This achievement strengthened the company's footprint in Asia.

Addition of Borouge 2

Borouge 2 open in the industrial quarters of Al Ruwais, adding both LDPE and XLPE to our books.

Meeting Global Standards

This year we have achieved a RC 14001 certification. This is a certification that blends ISO and the Responsible Care Management System (RCMS) and promotes enhanced operational efficiency.

2013





Expanding Plants and Programmes

Borouge 3 marks the next stage of expansion to Al Ruwais, raising the annual production volume to 4.5 million tonnes. This expansion doubled our production capacity, and introduced two new products to our portfolio. The addition of LDPE and XLPE allowed for us to reach new markets. With XLPE being used in power cable production we were able to add the energy sector into our growing list of customers.

The launch of the new plant was not our only launch this year, we also rolled out two flagship CSR programs; Borouge Without Borders and Polymers on the Move. These initiatives reflect our dedication to community engagement and environmental stewardship, extending the positive impact of our work beyond business.

In parallel, this was the year that sustainability was formally established as a core function within Borouge. This strategic move reinforces our commitment to integrating sustainable practices into every aspect of our operations.

Addition of B3

Borouge 3 open in the industrial quarters of Al Ruwais, adding both LDPE and XLPE to our books.



Innovation and Goal Setting

Borouge proudly inaugurated its Innovation Centre, a state-of-the-art facility dedicated to advancing polymer technologies. The centre is designed not only to enhance our product offerings but also to serve as a hub for education and collaboration. By sharing knowledge and showcasing the latest advancements, we aim to inspire innovation across the industry.

With sustainability now established as a formal function within Borouge, we recognised the need to define our long-term direction. This year, we successfully set our long-term sustainability goals, outlined for 2021, marking a significant milestone in our journey. These goals are categorised between People, Planet and Profit, as outlined below.

2021 Sustainability Goals

People

- We will consistently outperform the industry's benchmark for occupational safety
- We will significantly increase the UAE National workforce in line with national targets
- We will fully implement our Employee Engagement survey's Action Plans
- We will introduce a Responsible Sourcing Code of Conduct for our Suppliers
- We will increase the number of local suppliers of chemicals, additives and packaging by 8%
- We will introduce 4 new community initiatives

Planet

- We will reduce our energy consumption by 14% per tonne produced
- We will decrease our consumption of industrial water by 6% per tonne produced
- We will continuously utilise at least 98% of our available feedstock

Profit

- We will consistently outperform the industry's benchmark for process safety
- We will fully embed robust Business Continuity Plans for our prioritised business processes
- We will decrease our justified product and service complaints by more than 40%
- We will achieve the targets of our "Excellence" programme
- We will increase the volume of polymers we bring to the market by 65%
- We will increase the proportion of new products sales to 20%





Sustainability Beyond our Operations

In a landmark move, we became the first in the region to partner with the marine litter prevention initiative known as STOP, acronym for Stop The Ocean Plastics. This pioneering collaboration marks a significant step in our commitment to environmental stewardship. Through our partnership with STOP, we worked to halt the flow of waste in Indonesia from reaching our oceans and accelerate the transition toward a more circular economy. Although we do not operate in Indonesia, we recognise that impact and sustainability extend beyond the boundaries of our operations.

Our commitment to environmental stewardship has always been at the core of our operations, driving initiatives that minimise impact and promote sustainability. One of the key aspects of sustainability, and a core pillar for Borouge, is people. This year, we focused on developing our own standards for worker protection through the Borouge Workers Protection Standard (BWP). This initiative was aligned with the SA8000 standard to ensure we maintain the highest operational practices while demonstrating to our stakeholders how we prioritise occupational health and wellbeing.



Growth to Meet Demand

As the global demand for polypropylene continues to rise, we are committed to meeting market needs. To support this growth, we have commenced construction of our newest polypropylene unit, PP5, which will enhance our production capacity and strengthen our position in the industry.

Addition of PP5

With the addition of PP5, the polypropylene capacity of our Borouge 3 plant has increased to an annual volume of 2.24 million.

The Start of the Next Stage

This year marks the start of the Front-End Engineering Design (FEED) stage for Borouge 4, a critical phase in large-scale projects. During this stage, stakeholders collaborate to define plant requirements and determine the best approach to execute the vision, ensuring alignment across all levels of leadership.





Adapting to Unprecedented Circumstances

During the pandemic, we recognised an urgent need for personal protective equipment. In response to the change in societal needs we adapted production to support the demand for medical grade face masks. It was a challenging but rewarding shift that allowed us to contribute directly to public health efforts.

RESP Programme Begins

After successfully achieving the environmental goals we set in 2015 for 2021, we launched the Ruwais Environmental Sustainability Programme (RESP), introducing a new set of ambitious targets to further advance our sustainability journey. Through dedication and collaboration, we successfully achieved every one of them. These accomplishments became the foundation for a new chapter, inspiring our teams to come together and design a fresh set of goals for the Borouge community in Al Ruwais.

With these sustainability goals as a strong foundation, we are now entering a new phase of our journey, one that focuses on deeper integration and broader impact. To reinforce our continued commitment to sustainability, we have expanded our portfolio to include production of materials with the addition of recyclates.

Another major step forward was having our sustainability report assured by a third party for the first time. What began as a new initiative has now become standard practice, reflecting our dedication to transparency and continuous improvement.





Borouge goes Public at the Abu Dhabi Stock Exchange

In a landmark achievement, Borouge joined the Abu Dhabi Securities Exchange (ADX), becoming the largest-ever petrochemicals IPO in the Middle East. This reflects the strength of our business and the confidence of our stakeholders. This achievement brought forth a lot of operational changes. As a publicly listed company we had to adjust the way that we format our sustainability report, and the information that is covered.

Signing Under Operation Clean Sweep ®

This year we were proud to pledge to be part of Operation Clean Sweep, a global initiative to prevent plastic waste from entering our oceans. This pledge reflects our commitment to environmental stewardship and responsible operations.

Advancing Transparency

This year, we established clear decarbonisation targets to guide our climate strategy. Our goals are twofold: first, to reduce Scope 1 and 2 greenhouse gas (GHG) intensity by 25% by 2030; second, to achieve net-zero Scope 1 and 2 emissions by 2045. By setting a defined strategic framework, we enable transparent progress tracking, adaptability to evolving challenges, and accountability to our climate commitments.

Moreover, to further align with global standards and stakeholder expectations, we've expanded the scope of our sustainability reporting. Our report now integrates both the Task Force on Climate-related Financial Disclosures (TCFD) and the Sustainability Accounting Standards Board (SASB) frameworks. This ensures our disclosures are not only comprehensive but also aligned with internationally recognised benchmarks.

In addition to expanding our scope, we submitted our first assessment for the S&P Global ESG Rating, performing in the top quintile of the Chemical Industry. This achievement reflects our commitment to transparency, accountability, and continuous improvement in sustainability practices.





The AI Revolution

This year, the AI, Digitalisation, and Technology (AIDT) strategy played a pivotal role in advancing our innovation and sustainability agenda. A major milestone was the successful deployment of a Real-Time Optimisation (RTO) System, which has significantly enhanced operational efficiency and decision-making capabilities. This achievement not only underscores our commitment to digital transformation but also aligns with the UAE's National Strategy for Artificial Intelligence, reinforcing our role in shaping a smarter, more sustainable future. This year was also a recording breaking year, between the use of AI and the effective use of our facilities we have had an annual production of 5.2 million tonnes, the most ever achieved at Borouge.

Additionally, our sustainability efforts have earned external recognition. In our second year on the S&P Global LargeMidCap Scored and Screened Index, we advanced our position, reflecting strong performance against global ESG benchmarks. Furthermore, we were acknowledged by the Carbon Disclosure Project (CDP), a leading authority on environmental disclosure, underscoring our commitment to transparency and climate action.

Momentum in Motion

A year of milestones, the successful opening of Borouge 4 stands as a testament to our commitment to meeting global demand with cutting-edge technology and sustainable solutions. This milestone not only strengthens our market position but also reinforces our role as a key enabler of industrial development in the region.

In parallel, the Borouge 3 turnaround was executed with precision and efficiency, showcasing our team's dedication to safety, reliability, and continuous improvement. Utilising both AI and best practices the completion time was reduced significantly. The turnaround was a critical step in ensuring long-term asset integrity and performance, setting a benchmark for future operations.

Adding to our momentum, Borouge made a strategic leap into the healthcare sector with the development of BORMED. This new product line integrates healthcare-grade polymers into our portfolio. BORMED opens new avenues for collaboration and impact, supporting the medical industry with high-quality, reliable solutions. We also celebrated the completion of our RESP programme, where we proudly overachieved our goals. This achievement was made possible through the unwavering commitment of our employees to sustainability and our shared objectives. Our efforts were further recognised by Economy Middle East, which named our CEO among the top 30 sustainability leaders of 2025 in the GCC.

Addition of Borouge 4

We are happy to celebrate the start of production of our latest facility, Borouge 4. With this new addition, we have expanded our polyolefin production capacity to 6.4 million tonnes. Featuring advanced technologies such as a seawater cooling tower, a Predictive Emissions Monitoring System (PEMS), and the use of nuclear power.

Borouge 4 reflects how innovation and sustainability are priorities within our operations. Currently the XLPE 2 unit is in operations with the rest of the plant planned to begin operations next year.





Stakeholders

Borouge employs a structured and inclusive approach to managing concerns, feedback, risks and opportunities associated with community interests, guided by our Stakeholder Engagement Manual. We have eight defined stakeholder categories with whom we engage with through tailored mechanisms depending on the stakeholder group and context. The aim of our engagements is to identify risks, gather feedback, build trust, and co-create solutions that align with Borouge's sustainability goals and community expectations.

0 disputes with local communities in the reported period



Employees

- Townhalls
- Employee Engagement Surveys
- Corporate events and activities
- Performance appraisals
- Borouge Sustainability Meera GPT
- Greenovate Digest



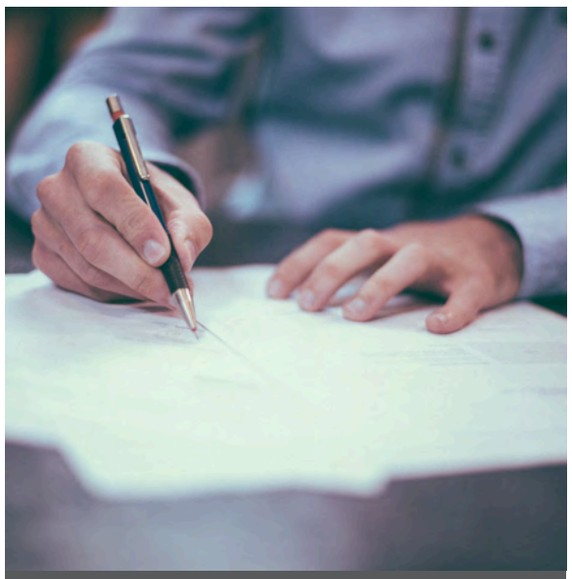
Shareholders

- Press releases, and ad-hoc updates
- Investor meetings and conferences
- Relations and senior management
- Non-deal roadshows, investors day, and Corporate website



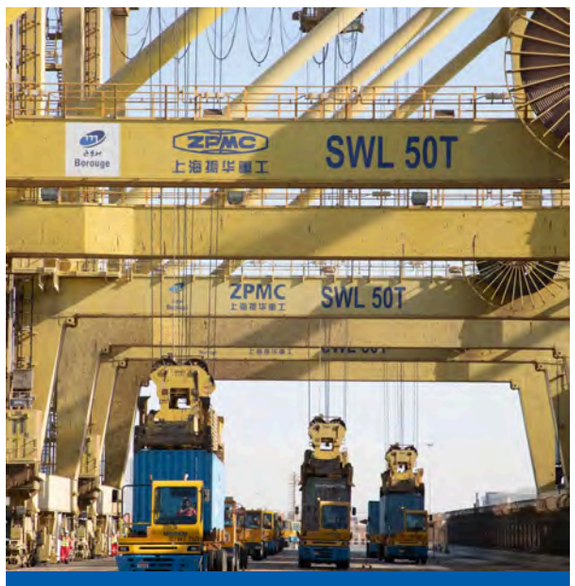
Suppliers & Contractors

- Site visits and projects
- Industry events
- Screenings
- 'Borouge Ariba' system for technical and commercial queries
- Workers Protection Standard
- Third Party Code of Conduct



Regulatory Bodies

- Regular meetings and reports submission
- Compliance assessments and audits
- Licensing and permitting processes



Customers

- Regular customer visits
- Customer data recorded via salesforce Customer Relationship Management (CRM) platform
- Participation in industry-related events



NGOs & Industry Partners

- Partnerships for joint initiatives and collaborations
- Knowledge-sharing workshops, seminars, and conferences
- Research and development projects



Communities

- Public events, roadshows, and activities in local communities and schools
- Community outreach programmes
- Corporate website



Rating Agencies

- Media and rating agencies
- Participation in industry ratings such as the S&P Global Rating

The Greenovate Digest'

Our sustainability bulletin, The Greenovate Digest, is an internal newsletter introduced in January 2025 to highlight internal and external success stories, news and initiatives whilst upskilling our workforce on sustainability topics. We have also recently added a dedicated section highlighting the efforts and talent of our people, titled "Kafu Alaik" which translates to "well done".



"Knowledge is the starting point of impact. Through the Greenovate Digest, we aim to make sustainability accessible and relevant, because when people understand it, they collaborate around it, and real change begins."

Yousuf Elabbasy, Senior Specialist, Sustainability

Evolving our Materiality

As the global ESG reporting landscape evolves, Borouge is refining its materiality approach to keep us relevant and resilient in line with our business priorities. This year, we conducted our first double materiality assessment and expanded our material topics to align with the ESRS framework.

52 potential topics were identified, guided by global frameworks including the Global Reporting Initiative (GRI), European Sustainability Reporting Standards (ESRS), and Sustainability Accounting Standards Board (SASB), as well as insights from our previous materiality assessments and peer benchmarking. These topics were mapped using a custom ESG Topics Matrix and validated through discussions with our higher management (C-level executives and Vice Presidents) to capture recurring themes and operational priorities.

From these discussions, we distilled 13 material topics which were assessed in a workshop with our department heads using thorough methodology which enabled colleagues to evaluate each topic from two perspectives:

- Impact Materiality (Inside-Out): Borouge's impact on the environment and society
- Financial Materiality (Outside-In): Impact on our business performance.

The workshop brought together a diverse group of subject matter experts to facilitate dialogue and capture qualitative insights. Participants completed a Mentimeter survey, applying scoring matrices across dimensions such as impact scale, scope, remediability, financial impact, and likelihood. This process enabled us to establish our internal assessment and define the first set of material topics.



13
Material topics

52
ESG potential topics



"Embedding sustainability into our operations transforms excellence from a goal into a habit. It drives smarter resource use, operational efficiency, and long-term cost savings, strengthening both our performance and the confidence of our shareholders."

Dr. Hasan Karam, Chief Operating Officer

We then applied an AI-driven external materiality review, analysing ESG priorities for the petrochemical industry on both global and regional scales. Using consistent prompts across two AI platforms, we compared outputs to identify overlapping topics. The AI assessed sustainability reports, regulatory mandates, independent reports and indices, media coverage, and the geopolitical and economic context of our key stakeholders. This included perspectives from key countries such as China, India, Austria (EU), Egypt, Pakistan, Vietnam, Bangladesh, Japan, Singapore, and the US, as well as regional insights across Gulf Cooperation Council (GCC) Nation, Asia, Europe, and North America. This process highlighted commonalities with our internal assessment, including disclosure compliance, risk management, and health and safety - while elevating the importance of emissions, water stress, and the circular economy.

As a result, we adjusted our materiality scoring to reflect these external insights, reinforcing our commitment to transparency, stakeholder relevance, and strategic alignment.

2025 Material Topics		Frameworks						
		SDGs	GRI	TCFD	SASB	ADX	IFRS	ESRS
Environment	GHG Emissions	8 9 12 13	302, 305	Strategy Metrics & Targets	RT-CH-110a.1 RT-CH-110a.2 RT-CH-130a.1	E2, E3, E4, E5, E6, E7, E8, E9, E10, E12	Strategy Metrics & Targets	ESRS E1
	Water Consumption	6 12 13 14	301, 303	Strategy Metrics & Targets	RT-CH-140a.1 RT-CH-140a.2 RT-CH-140a.3	E2, E7	Strategy Metrics & Targets	ESRS E3
	Recycling and Circular Economy	12 13 14 15	305, 306	Strategy Metrics & Targets	RT-CH-120a.1 RT-CH-150a.1 RT-CH-410b.1 RT-CH-410b.2	E3, E7, E8, E9, G3, G6	Strategy Metrics & Targets	ESRS E5
Social	Health and Safety	3 9	403, 404, 413	Strategy Metrics & Targets	RT-CH-210a.3 RT-CH-320a.1 RT-CH-320a.2 RT-CH-540a.1 RT-CH-540a.2	S9, S10	Strategy Metrics & Targets	ESRS S1
	Community Investment and National Diversity	1 2 3 4 5 6 7 8 9 10 11 12	2, 202, 203, 401-407, 411, 413, 415	Strategy Metrics & Targets	RT-CH-210a.1	G1, G3, S2, S3, S4, S5, S6, S7, S8, S11, S13	Strategy Metrics & Targets	ESRS G1 ESRS 2
Governance	Business Ethics and Governance	1 2 3 10 12 13 16	2, 204, 207, 308, 404, 407-410, 414, 415	Governance Strategy Metrics & Targets	RT-CH-210a.3 RT-CH-530a.1	E1, E11, S11, S12, G1, G2, G3, G4, G5, G6, G8, G10	Governance Strategy Metrics & Targets	ESRS G1 ESRS 2
	Risk Management	9 13 16	2, 207	Strategy Risk Management	RT-CH-410b.1 RT-CH-410b.2 RT-CH-530a.1	E9, E10, E11, E12, G4, G6, G7, G8, G9, G10, G11, G12, G13	Risk Management Strategy Governance Metrics & Targets	ESRS G1 ESRS 2
	Data Protection, Privacy and Cyber Security	16	418	Strategy Governance Risk Management		G5	Risk Management Strategy Governance	ESRS G1 ESRS 2



Accountability in Action

Our governance framework and internal policies require the business to operate in alignment with national policies, which underpin our governance, performance, and operational procedures:

0

Issues with non-compliance to regulations or codes

0

Fines or non-monetary sanctions

	Environmental	Social	Governance
Material Topics	Water Consumption GHG emissions Recycling and Circular Economy	Health and Safety Community Investment & National Diversity	Data protection, privacy and security, cyber security Business Ethics and Governance Risk Management & Business Continuity
National Policies	• Environment Vision 2030 • UAE Net Zero 2050 • UAE Energy Strategy 2050 • The UAE's Green Agenda – 2030 • National Climate Change Plan of the UAE 2017–2050 • The National Framework for Sustainable Development	• The National Employment Strategy 2031 • National Strategy for Advanced Innovation • The UAE's Fourth Industrial Revolution (4IR) Strategy • 'We the UAE 2031' vision • The Fifty-Year Charter • UAE Centennial 2071	• Abu Dhabi Economic Vision (2030) • The UAE's Fourth Industrial Revolution (4IR) Strategy • The Fifty-Year Charter • 'We the UAE 2031' vision • UAE Centennial 2071

Borouge operates in line with several management system standards

ISO 14001
Environmental Management System for Sustainable Operations

RC 14001
Responsible Care Technical Specifications for Chemical Industry

ISO 9001
Quality Management System for Consistent Product Quality

IATF 16949
Automotive Industry Specific Quality Management System

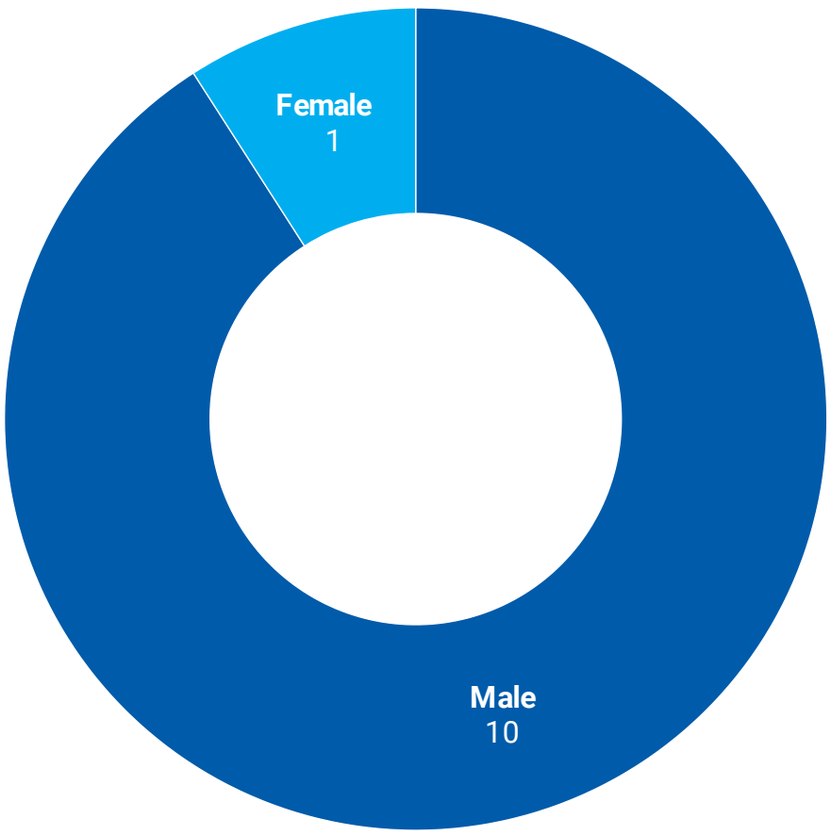
ISO 14064
Standard for GHG emissions - currently applied only to China CMP operations

ISO 45001
Occupational Health & Safety Management System

ISO 50001
Energy Management System to improve energy efficiency

Our Governance Structure

Our operations are guided by the Group Management and Governance Policy, which serves as the foundation for informed decision-making across the organisation. To support our efforts to uphold the highest standards of corporate governance, we conduct regular reviews and updates of our policies and procedures, to support alignment with evolving governance best practices and industry standards. Our business is led by our Board of Directors and supporting Board Committees who oversee the implementation of the governance procedures across Borouge. Our day-to-day operations are guided by our Executive Management team who communicate progress and recommendations to the Board of Directors.



Total board seats occupied by men vs women



Board seats occupied by UAE Nationals

6	4	1
ADNOC Board Members	Borealis Board Members	Independent Director



Board of Directors

Borouge's Board consists of eight non-executive members, including one independent directors, who play an active role in shaping our sustainability approach, overseeing our management of climate risks, and driving adherence to the UAE's Net Zero by 2050 vision. Notably, the Chair of the Borouge Board cannot also serve as the CEO, ensuring a clear distinction between leadership roles to promote a strong two-tier board.

The Board are guided by our Group Management and Governance Policy which informs decision-making across Borouge. This policy mandates at least one female director which we are meeting with 1 female director. There are regular reviews carried out to ensure we operate in line with these standards and maintain resilience across our business by their performance around three pillars: people, planet, and profit.



H.E. Dr. Sultan Ahmed Al Jaber



Mr. Stefan Doboczky



Mr. Nasser Omeir AlMheiri



Mr. Khaled Salmeen Anber Salmeen



Mr. Daniel Turnheim



Mr. Klaus Bernhard Alfred Frohlich



Mr. Hetal Patel



Mr. Thomas Boesen



Mr. Philippe Roodhooft



Mr. Ahmed El Hoshy



Ms. Ayesha Mohamed Nouri Aqil Al Hammadi

Executive Management

Our Executive Management team consists of four members. These individuals are responsible for overseeing operations, driving alignment with Borouge's vision and mission, advising the Board on strategic planning, and upholding accountability for sustainability and ESG performance. The team facilitates communication with the Board, presenting data and making recommendations on key matters.



Hazeem Sultan Al Suwaidi

Chief Executive Officer



Roland Jozef Janssen

Chief Marketing Officer



Dr. Hasan Karam

Chief Operating Officer



Jan-Martin Hermann Nufer

Chief Financial Officer

Board Committees

The Board has established three permanent committees, to support effective oversight and provide strategic guidance - the Audit Committee, the Executive Committee and the Nomination and Remuneration Committee. The Board retains the flexibility to form additional committees as needed, in line with the Articles of Association.

To maintain independent and strong governance, the Chairperson of the Board does not serve as a member of the Audit Committee or the Nomination and Remuneration Committee. Our Articles of Association also mandates a fixed three-year serving term for a director, with the possibility of re-election for successive terms. Presently, all three Board committees are chaired by male Board members, with two out of three of Borouge's Board committees including female representation.

Audit Committee Responsibilities

- Supports the Board with financial reporting, external and internal audits, and controls
- Reviews and monitors the integrity of financial statements
- Oversees and evaluates the extent of non-audit work by external auditors
- Advises on the appointment of external auditors and oversees the relationship
- Reviews the effectiveness of the external audit process, and internal control review function.

Nomination and Remuneration Committee Responsibilities

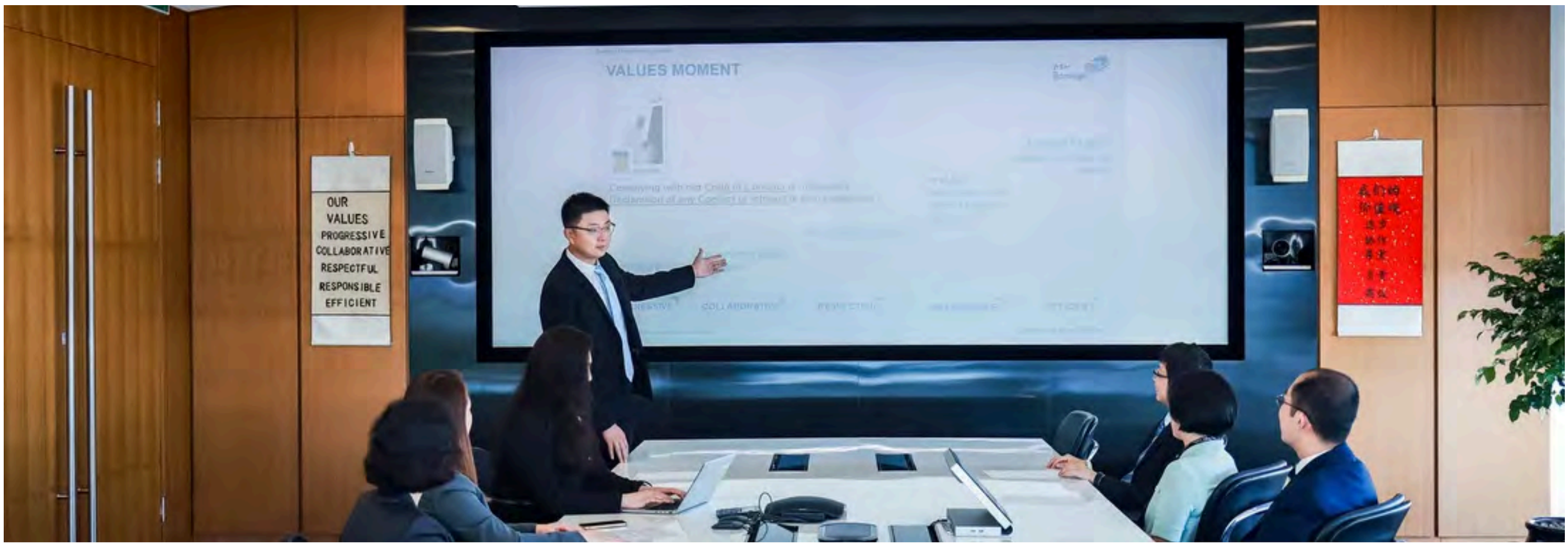
- Assists the Board in setting and overseeing nomination and remuneration policies for the Board, committees, and senior management - all changes to remuneration require approval by Borouge's shareholders and communication to the market where required
- Evaluates the balance of skills, knowledge, and experience within the Board and committees
- Aligns governance and performance expectations
- Monitors the status of independent Directors.

Executive Committee Responsibilities

- Assists the Board with responsibilities related to the Company's commercial performance
- Approves related party transactions (excluding specific exceptions)
- Manages decisions on finance, budgeting, procurement, investment, and business continuity policies
- Reviews reports on business operations and compliance with the Group's information-sharing protocol.

Corporate Performance Committee

Borouge's Corporate Performance Committee was established to align corporate KPIs across the organisation, driving cohesion from the corporate level down to individual employees. The committee's mandate is to bridge existing performance gaps and adopt best practices by fostering a performance-oriented culture that drives sustainable excellence. The scorecard we use is structured around our three core pillars - Sustainability, People, and Profitability.



Sustainability Governance Framework

Company-wide accountability is also driven by sustainability KPIs which accounted for 17% of Borouge scorecard for the reported period, in which performance is directly linked to our remuneration policies. These scorecards are monitored in monthly reports and by the Corporate Performance Committee.

Our Sustainability Policy serves as a roadmap for sustainability performance across Borouge. Our Executive Committee is accountable for sustainability goals and performance. During the Executive Committee meetings ESG, CSR, and climate-related topics are a standing agenda point to ensure shareholders are involved in integrating sustainability and meeting the goals.

The Executive Committee is supported by the Sustainability Committee which is dedicated to integrating these goals into our operations. There is a detailed delegation matrix with the Sustainability Committee representing the highest governance body, delegating responsibility for managing Borouge's economic, environmental, and social impacts. It plays a key role in setting objectives, targets, and KPIs while overseeing carbon management and circular economy initiatives. The committee consists of nine members, operates under the sponsorship of the CEO and is chaired by the VP of Sustainability, with the Sustainability Manager serving as its secretary. The committee includes cross-functional leadership from operations, HSE, investor relations, marketing and strategy teams to encourage company-wide accountability. Borouge ensures that all the committee members have the appropriate skills and competencies through:

- Inclusion of VP-level leaders from relevant departments in the committee
- Ongoing training and awareness-building across the organisation
- Integration of sustainability into leadership development and performance frameworks

Company-wide accountability is also driven by sustainability KPIs which accounted for 17% of the Borouge scorecard for the reported period, in which performance is directly linked to our remuneration policies. These scorecards are monitored in monthly reports and by the Corporate Performance Committee.



"As a member of Borouge's Sustainability Committee, I see how cross-functional collaboration turns ambition into action; in Operations, that means safer plants, lower emissions, and innovations that propel Borouge's net-zero journey while maximising output and profitability."

Salem Al Busaeedi, Senior Vice President, Operations- Polyolefins

Ethics



At Borouge, ethical operation begins at the top. Our leaders are responsible for setting a culture of integrity, transparency and accountability, guided by ADNOC and Borealis Global Compact Membership and robust anti-bribery and anti-corruption policies.

Our Ethics & Compliance Framework is centred around our Code of Conduct and corporate values, which shape our governance, policies, monitoring and reporting procedures for Borouge and our third-parties. In 2025, 100% of our workforce and suppliers certified compliance with our Code of Conduct. We have a dedicated system, Takallam, for anonymous reporting of confidential concerns.

Key features of our Ethics & Compliance Framework include:

- Whistleblower protection and confidentiality
- Third party risks management
- Data privacy safeguards.

In alignment with our Code of Conduct, Borouge remains strictly neutral in political and electoral matters. We do not contribute to or fund:

- Political campaigns or organisations
- Lobbying efforts or trade associations
- Tax-exempt entities or groups influencing public policy or legislation.

All employees complete annual Ethics & Compliance Training. These training modules reinforce:

- Awareness of standards and regulatory requirements; and
- A culture of openness, trust, and integrity.

The Ethics & Compliance function oversees the implementation of our Ethics & Compliance Framework through:

- Risk monitoring and policy implementation
- Employee education
- Confidential handling of reported concerns.

0

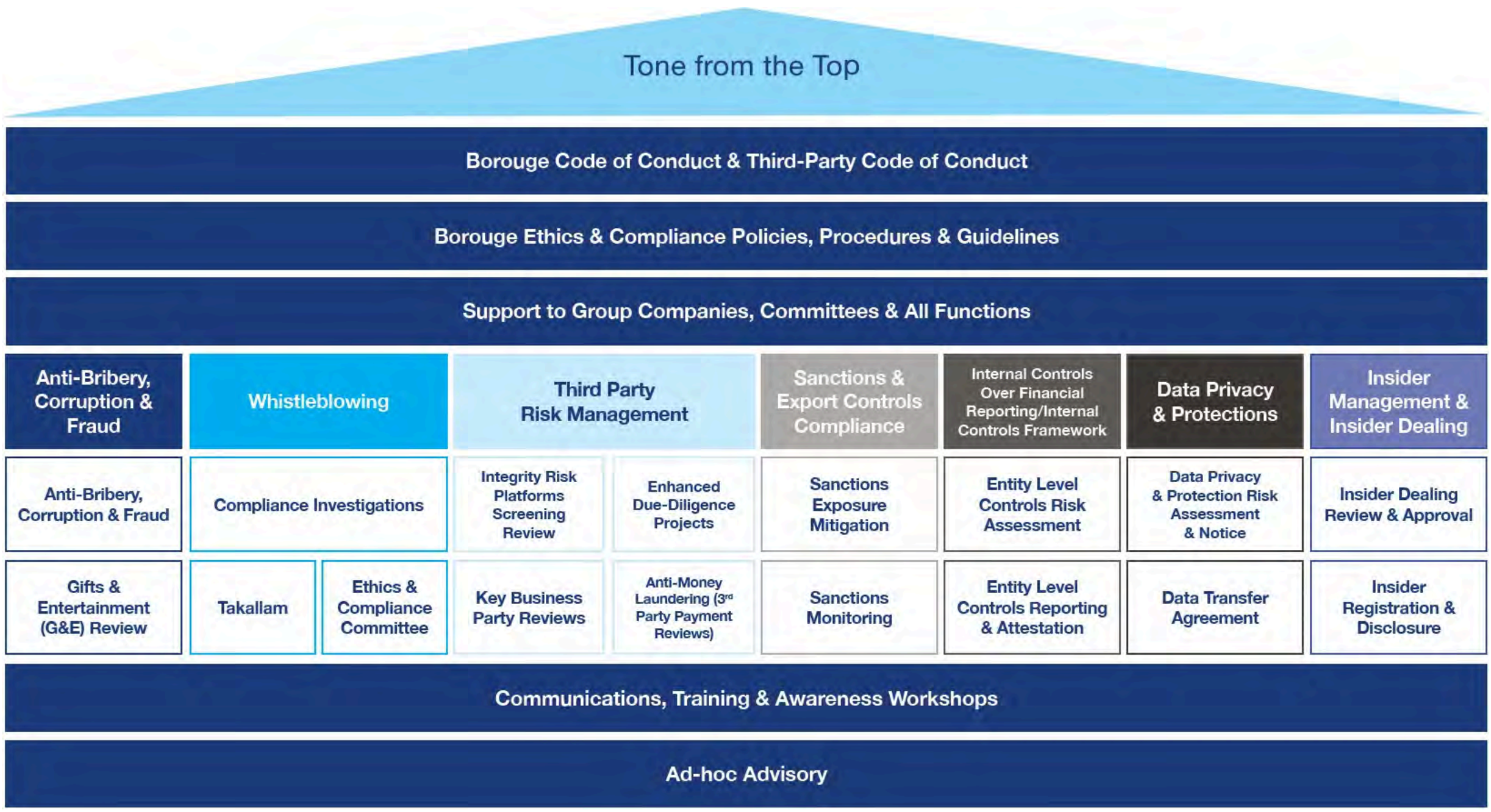
Incidents of corruption

0

Employees were dismissed or disciplined for corruption

0

Business partner contracts terminated or not renewed due to corruption violations



Ethical Compliance

In 2025, 100% operations were assessed for risks related to corruption however no critical concerns were raised. We have had 2 legal actions in which Borouge was named in two anti-dumping cases.

1. Indonesia - Concerning PP co-polymers in March 2025 - decided in Borouge's favour due to no dumping being identified.
2. India - Concerning LLDPE products in June 2025 - still on going at the time of reporting by the Indian Anti-Dumping regulatory authority.

Ethics Training

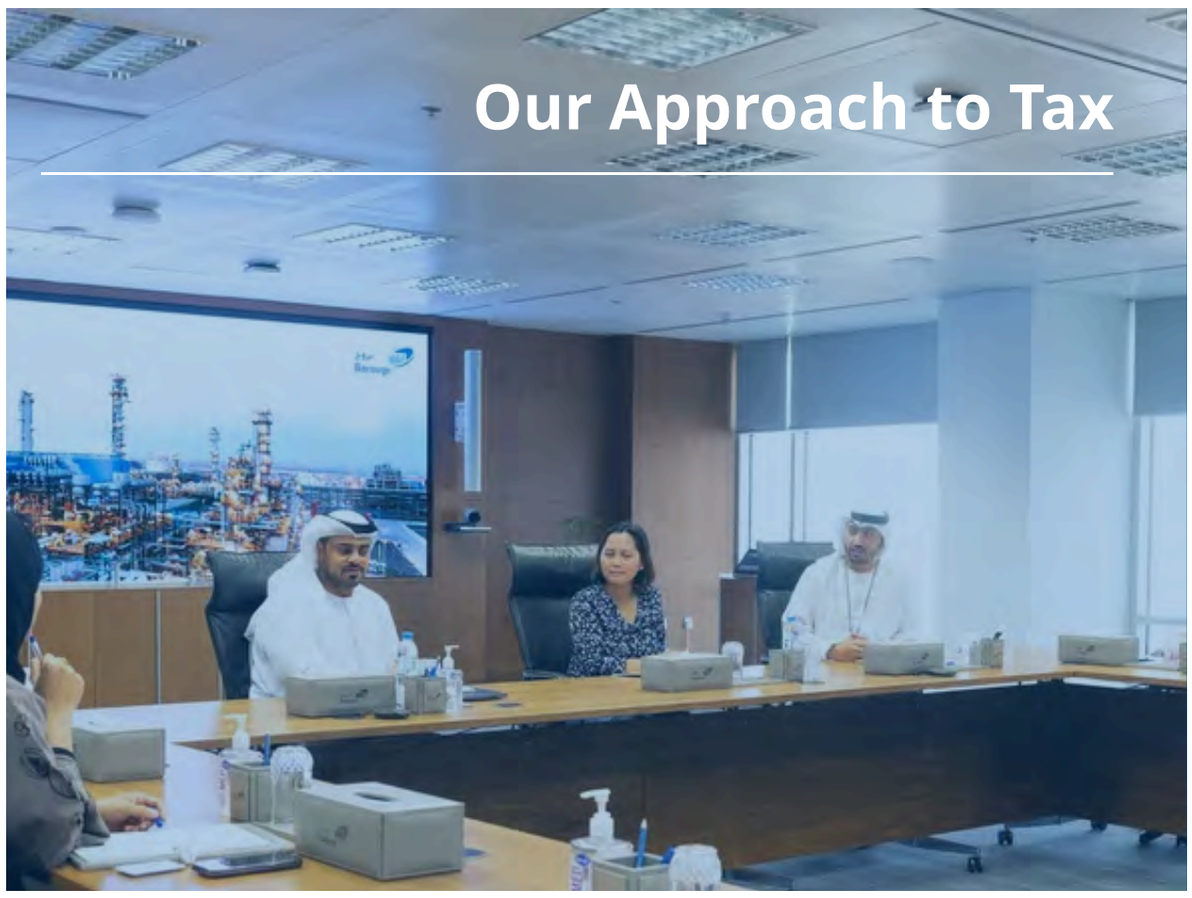
In 2025, 100% of our workforce employees completed our annual Ethics & Compliance Training. These training modules reinforce:

- Our anti-corruption and anti-bribery policies
- Awareness of standards and regulatory requirements
- A culture of openness, trust, and integrity.

Takallam

Takallam is our dedicated system for anonymous reporting of confidential concerns, including work-related hazards, human rights issues, and breaches of the Code of Conduct. We have a zero-tolerance policy for retaliation to help provide a safe space for our employees, supported by internal controls and compliance monitoring.

Our Approach to Tax



At Borouge, we are dedicated to upholding the highest standards of tax governance, and meeting our obligations with integrity across every region where we operate.

Our approach is guided by three key principles:

1. To maintain full compliance with tax laws, adhering to both international and local regulations.

2. To foster a constructive relationship with tax authorities, built on openness, cooperation, and mutual respect.

3. To have a clear governance structure for managing tax risks, allowing us to monitor, assess, and respond to potential challenges with confidence and clarity.

Through these efforts, Borouge ensures that our tax practices support sustainable growth, contribute to the communities we serve, and reflect our broader values of accountability and ethical leadership.

Audit

Our internal audits are conducted annually by our independent Audit & Assurance Function (AF&F) who are responsible for reviewing that we continue to maintain quality standards and continuous improvement. This is achieved by systematically evaluating and improving risk management, internal controls, and governance processes. The function operates with a value-driven philosophy aimed at enhancing company operations.

A&AF has access to all company records, documents, systems, properties, and personnel, as authorised by the Audit Committee. It is designed to comply with the Abu Dhabi Accountability Authority rules, the International Professional Practices Framework, and the Institute of Internal Auditors.

The A&AF team review our risk management and governance processes in line with our Extended Assurance Model. This model is designed to enhance efficiency and provides coverage across six audit areas: strategic, financial, IT, operational, standards & regulatory compliance, and monitoring & reporting. On top of that, it also integrates our sustainability pillars - Planet, People, Profit - to help strengthen Borouge's resilience, efficiency, and future readiness.

At Borouge, our commitment to continuous improvement is reflected in the way we empower employees to optimise processes and solve problems with confidence. We conduct regular audits to support our efforts to uphold the integrity of reporting systems and compliance with international standards such as Responsible Care®.





45
Internal audits conducted

21
External audits conducted

100%
Timely closure of audit actions



3

Internal quality audits conducted

Quality Assurance

Our quality management is maintained in line with ISO 9001 and guided by our Quality Policy. To support this policy, we implemented the Process House framework, an integrated system that defines ownership, responsibilities, and accountabilities across key business areas. We have implemented enhanced processes across the value chain, including Lean Six Sigma tools to drive improvement by better reflecting customer feedback, and uphold product and service quality. Borouge believes that continued improvement is vital to maintaining our position as a leader in the petrochemical industry and enhancing customer satisfaction.

We regularly review and assess our performance against customer requirements, industry standards, and regulatory guidelines. Our emphasis on process knowledge and management monitoring allows us to effectively manage risks and implement control measures, driving sustained quality and operational excellence across our business.

i5 Approach

Borouge has adopted the i5 Approach to drive conscious improvement across our operations and support in maintain our position as a leader in the petrochemical industry. The i5 Approach is applied to projects of different sizes and nature to steer these projects effectively and systematically. This methodology supports the timely and cost-effective delivery of projects while meeting the high standards of quality expected by our customers, thereby aligning with their needs and expectations.



Risk Management

Borouge embeds Enterprise Risk Management (ERM) throughout the organisation to help effectively manage our business risks. Borouge's risk assessment methodology aligns with the ISO:31000 model and best practices, guiding us in identifying, assessing and responding to potential risks that could impact our strategic ambitions, operational integrity or sustainability ambitions.

We incorporate risk management practices and awareness across the organisation to enable us to stay ahead of potential challenges. Our vigilance extends to the chemistry of our products, where we regularly assess the substances we use, identifying critical chemicals that may pose long-term risks to evolve our offerings in line with safety and sustainability goals. We identify our quantitative and qualitative risks, including ESG and climate-related risks, which are assessed using appropriate methodologies aligned with emerging best practices. Operational and HSE risks are reviewed using the Bow Tie Method and managed under the 'As Low As Reasonably Practicable (ALARP)' principle to prioritise elimination, substitution, engineering controls, and administrative measures. These risks are captured within our Operational Excellence & Risk Platform (OERP), the Company's integrated digital system designed to manage operational risk, compliance, and performance. It centralises HSE data, incident reporting, audits, and assurance activities, enabling real-time monitoring and analytics to support proactive risk management and regulatory compliance.



Climate Risk Management

Borouge is committed to aligning with ADNOC's strategic vision for responsible energy leadership by proactively mitigating climate-related risks and capitalising on opportunities emerging from global energy transformation. In line with this commitment, Borouge is advancing its efforts to integrate a comprehensive climate change risk management framework into its key processes. The framework establishes a structured, enterprise-wide methodology for the identification, assessment, and management of climate-related risks and opportunities across operations, assets and future investments.

The framework's scope encompasses both physical and transition climate-related risks, featuring a comprehensive taxonomy of climate hazards and opportunities. It is supported by prioritisation criteria and assessment guidelines the foundation for effective risk management. The framework includes the following key components:

- Impact Evaluation: Systematic assessment of potential impacts, timescales, exposure, and organisational readiness to manage identified risks, considering both the magnitude and likelihood of effects.
- Vulnerability and Capacity Assessment: Evaluation of business segment vulnerabilities and the organisation's overall capacity to respond to climate-related risks.

Moreover, the framework is designed to provide multiple scenario-based analysis using the latest Intergovernmental Panel on Climate Change (IPCC) Assessment Report (AR6) scenarios (SSP1-26, SSP2-45, SSP5-85) for physical risks, and the Network for Greening the Financial System (NGFS) models (2024) for transition risks. Assessments are conducted at 10-year intervals to ensure forward-looking resilience planning.

Borouge is embedding the framework into the company's Enterprise Risk Management (ERM) system, establishing robust governance to initiate physical climate risk assessments across its asset portfolio. This integration supports the systematic identification of climate-related hazard exposure and enables informed decision-making on appropriate adaptation measures.

These efforts aim to ensure that Borouge's assets and operations remain resilient under a range of future climate scenarios, supporting the company's long-term sustainable growth and value creation objectives.

Risk Assessment Findings

Following the climate change risk management framework, identification and assessment of top climate change hazards and prospects were conducted.

Below is an overview of the identified hazards that indicate key areas of risk and that require detailed asset-level studies.

During the reporting period, we did not observe any significant effects from these identified climate-related risks and opportunities on our financial position, financial performance, or cash flows.

Top Physical Climate Hazards

Hazard	Type	Risk	Mitigation
Heat Waves	Acute	HSE / Occupational Health	Infrastructure greening initiative
Hot Days	Chronic	Accelerate wear and tear	Elevate design thresholds

Top Transitional Climate Hazards

Hazard	Type	Risk	Mitigation
Market Demand	Chronic	Market uncertainties could leader to decreased sales volumes due to shifting attitudes and preferences and regulatory pressures	Investment in low-carbon products and customer diversification
Technology - Energy Demand	Chronic	High upfront CAPEX needed to implement advanced energy efficiency technologies	Transition plan / decarbonization roadmap

Top Climate Prospects

Hazard	Type	Risk	Mitigation
Market - Supply Chain	Chronic	Strategic partnerships focused on low carbon supply chain and supply chain resilience	Supply chain resilience plan/ assessment
Technology - Energy Supply	Chronic	Enhanced production efficiency	Double down on tech-related strategies



Environmental Protection

AED 60,838,181
Environmental management expenditure

AED 30,741,426
Expenditure for each internal processes/ equipment/ programmes

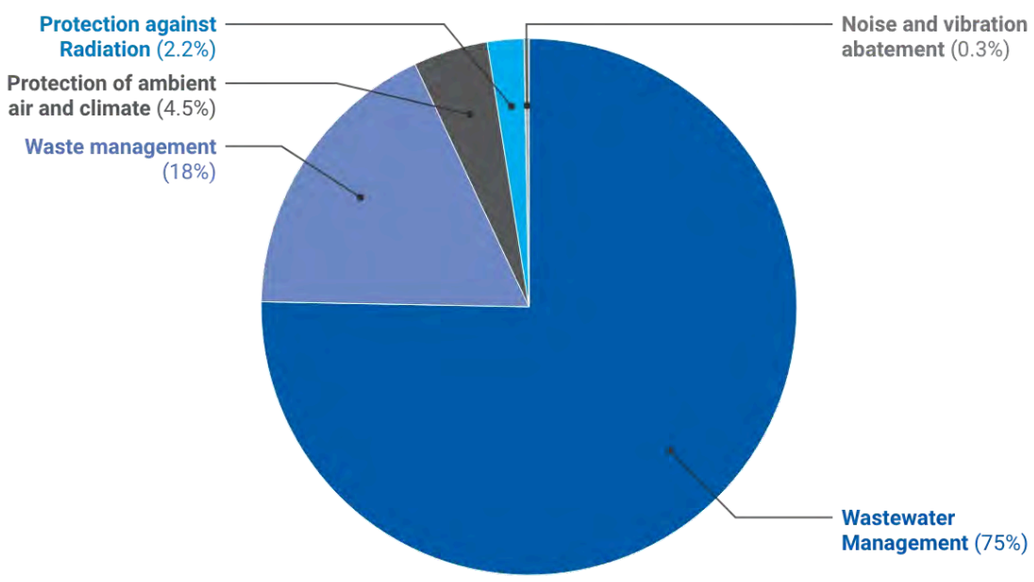
AED 30,096,755
Expenditure for each external processes/ equipment/ programmes

We regularly measure and track our environmental footprint through various environmental performance indicators. By monitoring these indicators, we can identify areas for environmental improvement, set targets for advancement, and implement strategic actions to achieve our environmental commitments. Our environmental KPIs are integrated into the monthly operations report. To monitor that we are not only following regulations but excelling in our efforts in being environmental stewards we strive to follow both local and international guidelines.

Through the successful implementation of our HSE Policy, EMS, and other robust environmental management efforts, Borouge did not experience any regulatory compliance issues with regards to environmental cases over the past five years. This accomplishment is a direct result of our disciplined efforts to adhere to applicable environmental laws where we operate, the effective utilisation of our internal environmental controls, and our rigorous environmental monitoring practices.

Environmental Expenditure Breakdown for Each Internal Processes/Equipment/Programmes

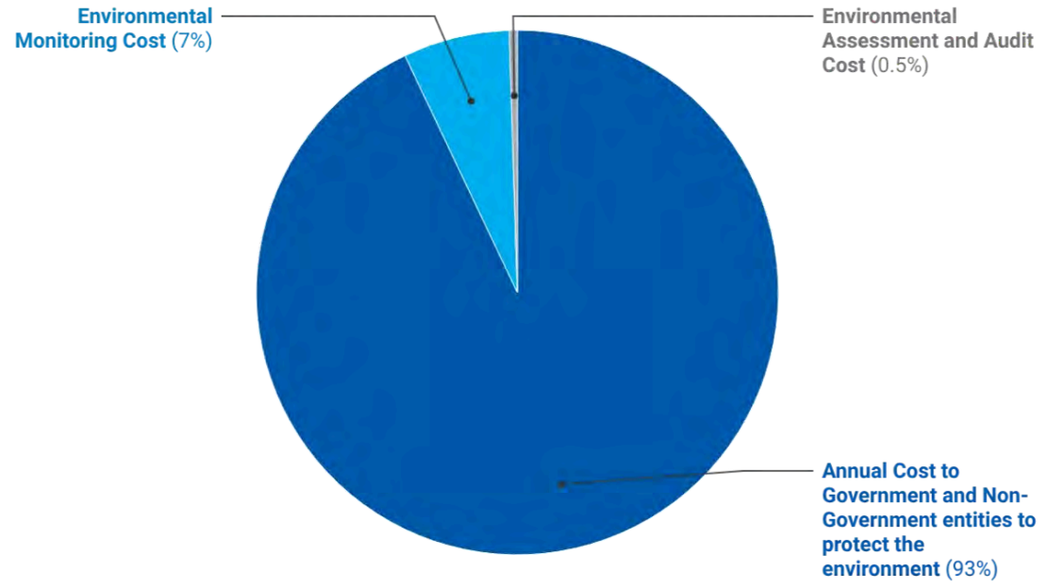
This is based on the spend of 30,741,426 AED.



This chart is expressing the percentages of expenditure based on 30,741,426 AED spent on Internal Processes/Equipment/Programmes

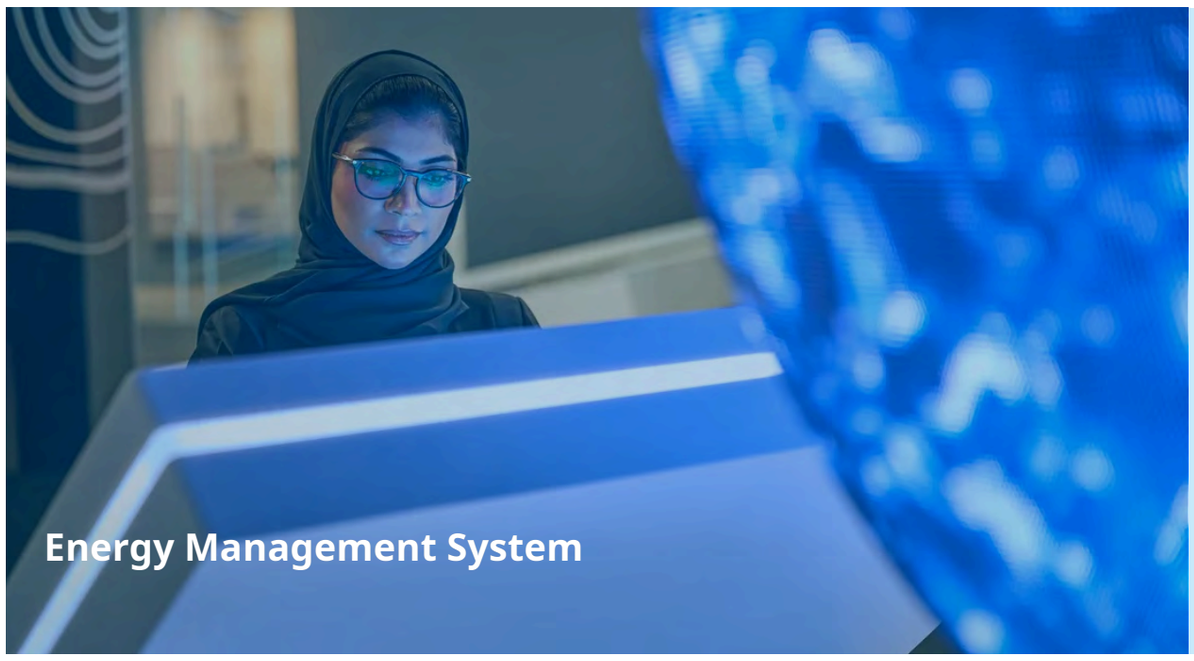
Environmental Expenditure Breakdown for Each External Processes/Equipment/Programmes

This is based on the spend of 30,096,755 AED.



This chart is expressing the percentages of expenditure based on 30,096,755 AED spent on External Processes/Equipment/Programmes





Energy Management System

ISO 50001:2018 Energy Management System - Our Energy Management System (EnMS) seeks to integrate energy-efficient practices across our operations to optimise energy use, reduce emissions, and achieve cost savings. By embedding energy efficiency into our core operations, we drive sustainable growth and contribute to the long-term well-being of the environment and our stakeholders.



Responsible Care

As a signatory of the Chemical Industry's Responsible Care® Global Charter, our commitment to establishing a secure and healthy environment spans every aspect of our operations. Borouge's RC 14001®:2015 technical specifications set our approach to environmental, health, and safety management across our operations. This certification includes key codes that address environmental protection, community awareness, product stewardship, security, distribution, and health and safety. It underscores our commitment to sustainable and responsible operations, helping us comply with regulatory requirements and proactively manage risks and deliver positive outcomes for both people and the environment.

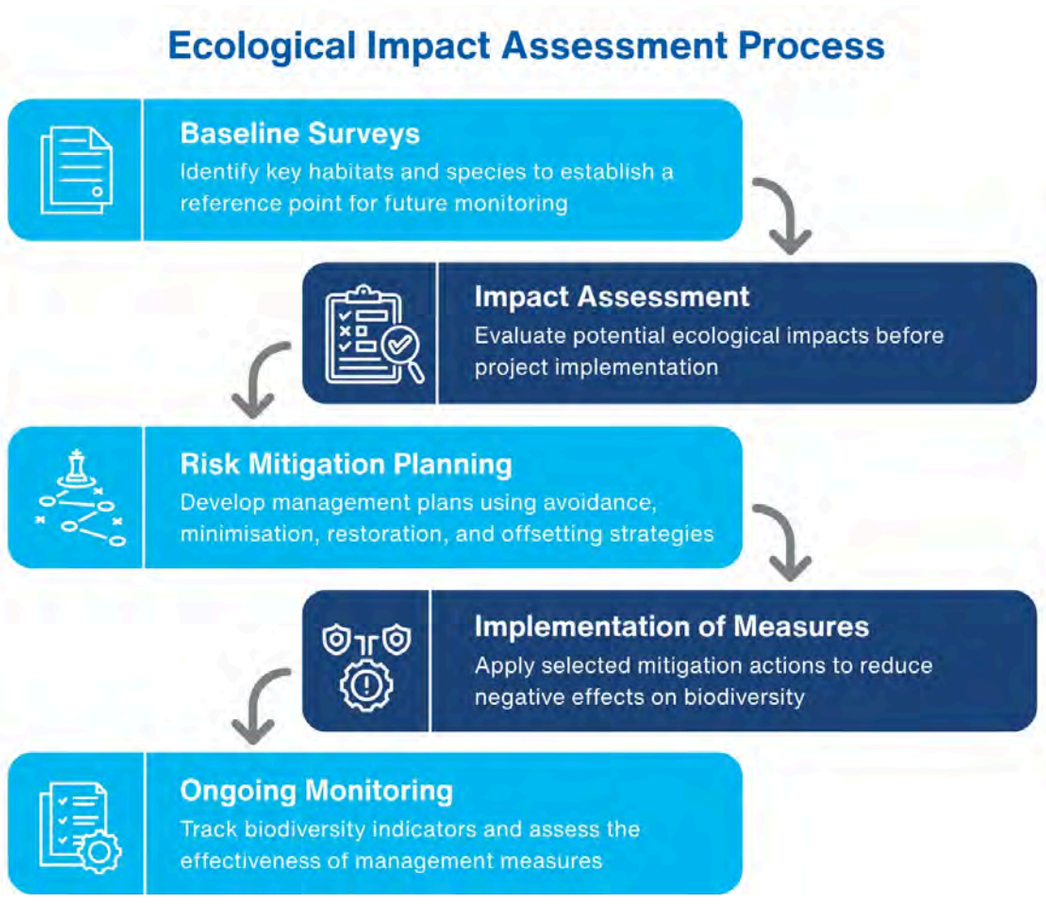
In line with our Responsible Care® programme, Borouge collaborates with the Gulf Petrochemical and Chemicals Association (GPCA) to develop and regularly improve the GPCA Product Stewardship Code. This code serves as a guide to measure and enhance product stewardship practices across all stages of a product's lifecycle.



Biodiversity Planning

Borouge's approach to biodiversity is rooted in proactive planning and thoughtful integration. The Biodiversity Action Plan methodology is embedded within our Environmental Impact Assessment (EIA) and Environmental Impact Identification (ENVID) processes, incorporating ecological considerations into projects from the start. Aligned with ADNOC Biodiversity Standards and global best practices, the framework applies to our new developments, modifications and retrofits.

In 2025, the Environment Agency of Abu Dhabi (EAD) introduced a new policy, Decree No. (6) of 2025, which focuses on implementing a biodiversity framework in Abu Dhabi with the National Biodiversity Strategy 2031 as the backbone while aligning with the UAE's Environmental Centennial 2071 goals. This forward planning is embodied in Borouge, and our policies. Although our surveys confirmed that no high-conservation-value habitats exist near our operational areas, we remain committed to preserving existing vegetation and protecting local wildlife. We place particular emphasis on operations in biodiversity-rich regions identified by the Ministry of Climate Change and Environment, such as Eight Desert Islands in Abu Dhabi.





100%

Significant operating sites where biodiversity risk has been assessed

0%

Significant operating sites exposed to significant biodiversity risk

0%

Significant operating sites exposed to significant biodiversity risk in which Biodiversity Action Plans have been implemented and monitored



Product Stewardship

The Borouge product stewardship team implements a comprehensive and systematic procedure for identifying the health, safety and environmental (HSE) hazards, conducting risk assessment and implementing risk management measures for all Polyolefin (PO) products - from Opportunity Assessment phase through to full-scale Launch / Implementation. This process applies to both existing and new polyolefin products and is designed for compliance with chemical and application-specific regulations across countries where Borouge operates and markets its products.

Our Product Stewardship programme is built on a robust risk management framework that includes:

- Continuous evaluation of the risks of substances used in its products to identify chemicals that could be replaced with safer alternatives where feasible.
- Assessment and evaluation at all stages, including raw material sourcing, product development, manufacturing, distribution, usage, recycling and disposal.
- GHS classification and product risk management to mitigate potential health and environmental risks.
- Knowledge-sharing, training and competency-building to support effective execution of stewardship responsibilities across the organisation.

To support safe use and disposal, Borouge Product Stewardship team publishes Safety Data Sheets (SDS) or Safety Information Sheets (SIS) for every PO product grade.

All Borouge products are assessed for their HSE impacts and undergo mandatory compliance checks against applicable chemical and product regulations, including hazard communication via SDS / SIS and product labelling.

Borouge Product Stewardship Team issues regulatory compliance statements, for example on chemicals and food contact, related to applicable global or country specific regulations and standards.

Globally Harmonised System (GHS) Criteria

Through our product stewardship programme, we take proactive steps to help our products meet high standards of health, safety, and environmental performance. We begin with a risk evaluation, conducting regular assessments to identify and replace critical chemicals with safer alternatives. This helps us reduce potential hazards and align with global best practices in chemical management.

The Globally Harmonised System (GHS) criteria are used to assess all our products providing for consistency and transparency in how we communicate chemical hazards. This classification supports safe handling and informed decision-making across our value chain. Borouge also strives to maintain full regulatory compliance, including adherence to Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) requirements and other international and country-specific regulations. This reflects our dedication to meeting legal obligations and protecting human health and the environment. To support safe use and handling, we provide comprehensive safety documentation for product grades. This includes Safety Data Sheets (SDS) and Product Safety Information Sheets (SIS), which are readily available to our customers and partners.

100%

Products assessed for health and safety impact improvements

0

Incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products

0

Incidents of non-compliance with regulations and/or voluntary codes concerning product and service information and labelling

0

Incidents of non-compliance with regulations and/or voluntary codes concerning marketing communications resulting in fines, penalties or warnings

Responsible Care Global Charter

As a signatory of the Chemical Industry's Responsible Care® Global Charter, our commitment to establishing a secure and healthy environment spans our operations. Borouge's RC 14001®:2015 technical specifications set our approach to environmental, health, and safety management across our operations. This certification includes key codes that address environmental protection, community awareness, product stewardship, security, distribution, and health and safety. It underscores our commitment to sustainable and responsible operations, helping us comply with regulatory requirements and proactively manage risks and deliver positive outcomes for both people and the environment. In line with our Responsible Care® programme, Borouge collaborates with the Gulf Petrochemical and Chemicals Association (GPCA) to develop and regularly improve the GPCA Product Stewardship Code. This code serves as a guide to measure and enhance product stewardship practices across the stages of a product's lifecycle.

Further, as part of Borouge Commitment to the Responsible Care ® program, Borouge has worked closely with the Gulf Petrochemical and Chemicals Association (GPCA) to develop and update GPCA's Product Stewardship Code 2025.

Key Product Stewardship Achievements in 2025

In 2025, we strengthened the commitments on product stewardship through significant achievements in compliance, certification and customer support, while introducing new initiatives that enhance our service to stakeholders worldwide.

0
Non-compliance from Audits

2
US DMF No for Health Grade product

4
Drinking Water Certifications for Borouge Customers

21
Innovation Projects supported through Compliance Checks

22
New Chemicals / suppliers approvals

347
Personnel Trained in Product Stewardship

471
Product Stewardship new / updated documents

>500
Customer Enquiries Actioned

100%
REACH Compliance

Health Grade Product Milestones

Obtained a second US FDA Drug Master File (DMF) number for Bormed LE6607-PH, manufactured at our Ruwais petrochemicals facility in UAE, thereby expanding our footprint in the healthcare sector. This achievement builds on last year's DMF registration for Bormed RG868MO.

Support for EU Drinking Water Certifications

Assisted customers in achieving various EU drinking water certifications for applications using Borouge products.

Innovation Enablement

Supported 21 Innovation projects with proactive compliance and regulatory assessments, providing for safety and regulatory integration early in the development process.

Capability Building & HSE Culture

Delivered product stewardship awareness training to 347 Borouge employees, strengthening internal competency, safety culture and program execution.

Regular HSE engagement supporting consistent improvement in program implementation.

Customer Support Excellence

Successfully resolved over 500 customer enquiries, reinforcing customer confidence and providing for the proper interpretation of regulatory and product safety requirements.

Regulatory Documentation updates

Updated over 400 documents to reflect evolving regulatory requirements globally.

Digitalisation & AI Deployment

In collaboration with our internal IT / Digital teams, two AI-powered digital tools (AIDT Solutions) were implemented in 2025, namely Customers Enquiries Management system and Raw Material Data Management system. AI integration reduced processing time and improved data accuracy and operational efficiency.

Collaboration with Borealis

Continued strong partnership with Borealis product stewardship teams, resulting in 100% REACH compliance across regions and product portfolios.

Zero Non-compliance

Throughout the year, Borouge recorded zero incidents of non-compliance with regulatory or voluntary codes related to health and safety impacts.

Robust Management System & Audits

Borouge maintains industry-leading certifications including RC 14001®:2015, ISO 9001:2015, ISO 14001:2015, ISO 50001:2018, and ISO 45001:2018.

"When we steward a product, we steward its entire story, from raw material to real-world impact. Stewardship means thinking in lifecycles, not lifetimes; designing products that live well, perform well, and leave the world well. When we understand a product's story from origin to outcome, we don't just manage risk, we elevate purpose."

Sudhir Sivarajan, Manager, Product Stewardship, HSE

Future Outlook

Looking ahead, Borouge will continue to strengthen its product stewardship program by:

- Expanding internal training and customer support capabilities.
- Enhancing digitalisation through advanced IT and AI tools to reduce human error and strengthen regulatory compliance.
- Regularly improving risk management practices to prevent product safety incidents and ensure regulatory readiness.

Product Stewardship remains a cornerstone of Borouge's operating philosophy. The achievements in 2025 reflect our unwavering commitment to product safety and sustainability, laying a solid foundation for continued excellence in the years ahead. Our focus remains on contributing to a safer, more sustainable future for customers, communities and stakeholders worldwide.



We Belong in the Net Zero



"One fact is clear: earth's balance has been disrupted by unprecedented emissions. The path to redemption demands persistence, innovation, and, above all, unity. Only through collective, long-term commitment can we transition our economies and ecosystems into truly sustainable models, for the sake of future generations and the planet we all share. Tackling climate change is not a sprint; it's a marathon, one that every sector, every system, and every society must run together."

Ahmed Alzeqri, Decarbonisation Manager, Sustainability

Our Path to Net Zero

2025 RESP Targets

Achieved

30.4%

Energy Intensity

against 2025 target of 28% reduction

33.0%

Water Efficiency

against 2025 target of 25% increase

27.0%

Reduce Scope 1 Emissions

against 2025 target of 22% reduction

36.0%

Reduce Scope 2 Emissions

against 2025 target of 19% reduction

2030 Targets

In Progress

30.4%

GHG Emissions Intensity Reduction

against 2030 target of 25% reduction

27.0%

Energy intensity reduction

against 2030 target of 30% reduction

Net Zero by 2045

Aspiration

Borouge's sustainability vision is anchored in a bold ambition: to achieve net zero Scope 1 and 2 emissions by 2045. This target reflects Borouge's commitment to climate action and its role in supporting the UAE's national decarbonisation agenda. Borouge also maintains regular engagement with government entities, policymakers, and regulatory authorities to monitor and respond to evolving environmental and climate-related legislation. This proactive approach supports compliance and policy development.

Borouge's proactive approach to sustainability has already delivered a major milestone - we have achieved our 2030 interim target five years ahead of schedule. These targets focused on critical areas such as reducing energy and emissions intensity and eliminating continuous flaring. By modelling future business growth and expansion scenarios, we have translated projected operational changes into estimated emissions. The results confirmed that even with planned growth, Scope 1 and 2 emissions intensity in 2030 should remain below the targeted threshold. This achievement reflects the strength of Borouge's strategic planning and its commitment to embedding sustainability into its operations through the deployment of advanced carbon management processes, implementation of energy efficiency measures, and a continued review of mitigation strategies to stay aligned with global best practices.

"As a leader in polyolefins operations, we recognise that sustainability is not an obligation but an opportunity. Our commitment to the UAE's net zero by 2050 strategy drives us to innovate in circularity, reduce our carbon footprint, and enhance energy efficiency. By advancing sustainable polymer solutions and optimising our operations, we are shaping a future where industrial growth and environmental responsibility go hand in hand."

Mubarak Al Dhaheri, Vice President, Operations Support



Our Approaches to Net Zero

This year, we have made significant progress towards meeting these targets:

RESP Programme

Our RESP 2025 Programme sets clear and measurable targets which drive reductions from our 2018 baseline across carbon emissions, energy and water consumption, and waste generation.

Environmental Impact within Decision Making

CAPEX projects undergo rigorous oversight, with carbon emissions criteria integrated into approval processes. This places environmental impact as a core factor in decision-making from the outset.

GHG Emissions Assessment

CAPEX projects under $50 million need to assess the resulting GHG emissions, providing a clear indication of the absolute emissions' increase or decrease post-approval.

Comprehensive Impact Reports

CAPEX projects exceeding $50 million require comprehensive reports, detailing alternative technologies considered, their respective GHG emissions, and justifications if the chosen technology is not the most efficient. Additionally, a cost-to-abate analysis is incorporated into the project documentation, ensuring supporting decision-making by the Investment Committee.

Marginal Abatement Cost Curve Methodology

Explore cutting-edge solutions for both greenfield and brownfield expansions, guided by the Marginal Abatement Cost Curve (MACC) methodology. Reviewed once every two years, MACC helps Borouge prioritise investments in technologies that can deliver the greatest emissions reductions at the lowest cost.

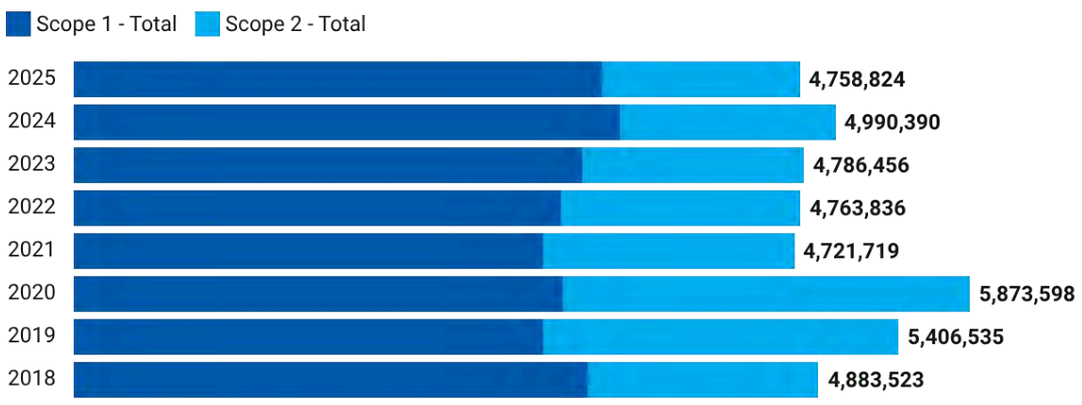
Greenhouse Gas Emissions

Borouge adheres to ISO14064-1:2018 and GHG Protocol Corporate Standard to define its operational and organisational boundaries, quantify GHG emissions, and manage its GHG inventory. We report on all the Kyoto Protocol-listed gases emitted by our operations: CO2, CH4, and N2O. We continue to update the GHG and flare emission factor for CH_4 to reflect our flared gas composition and flare efficiency. We also calculate our energy intensity in line with ISO 50001 and using our scope 1 and scope 2 emissions. This is calculated in GJ/Tonne and covers fuel, electricity, and any renewable sources.

Our Scope 1 and 2 calculation methodologies remain consistent with prior years, however, this year we have expanded our reporting to include Scope 3 emissions for the first time, covering 2024 data, with the 2025 Scope 3 assessment currently in progress. Achieving this milestone marks a significant step forward in strengthening the transparency and maturity of our value chain emissions reporting. It enables us to identify key emission sources more holistically and collaborate with partners on targeted reduction initiatives.

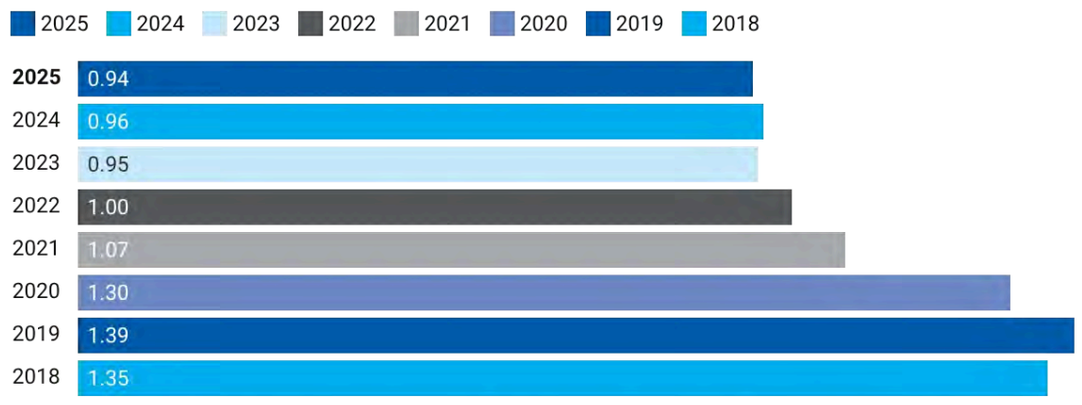
Our Scope 3 calculation methodology aligns with the GHG Protocol Corporate Value Chain (Scope 3) Standard in which we used the UK Department for Energy Security & Net Zero (DESNZ), and US Environmental Protection Agency (EPA) databases as references for the unit-based and spend-based activity data emissions calculations.

Greenhouse Gas Emissions



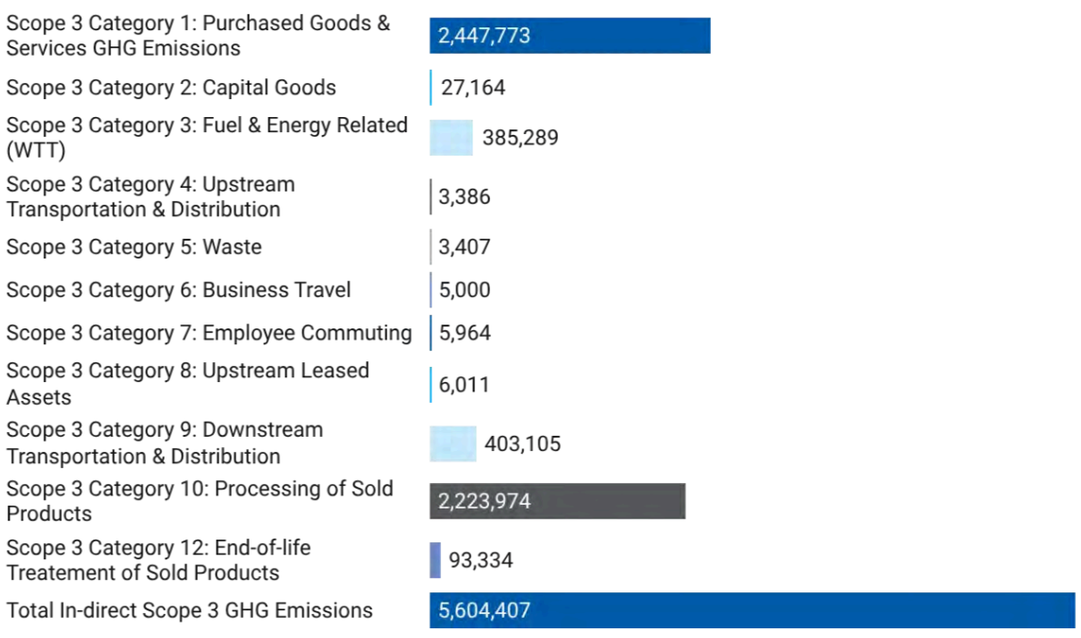
GHG described in tCO2e. This calculation is based off of the emissions from CO2 , CH4 , N2O, HFCs.

GHG Emission Intensity



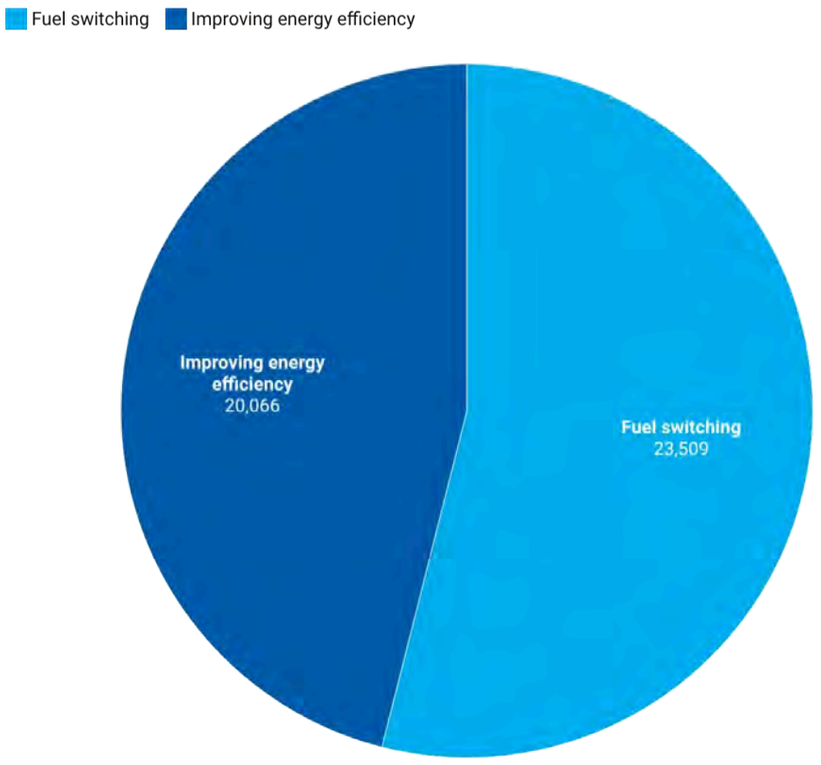
The emissions intensity is described in tCO2e/tonne. It represents the total GHG emissions from our operations (Scope 1 and Scope 2) in relation to the total volume of Polyolefins (our main product) produced within our facility.

2024 Scope 3 Breakdown



This is the data that has been complied for 2024, and is expressed in Tonnes CO2e. Categories 11, 13, 14, and 15 are not applicable to Borouge. We don't sell final products that are directly ready for use phase but rather sell an intermediate product that go into further processing before being a final product, we don't lease any assets nor have any franchises business or investments in our downstream.

Reduction Initiatives for GHG Emissions



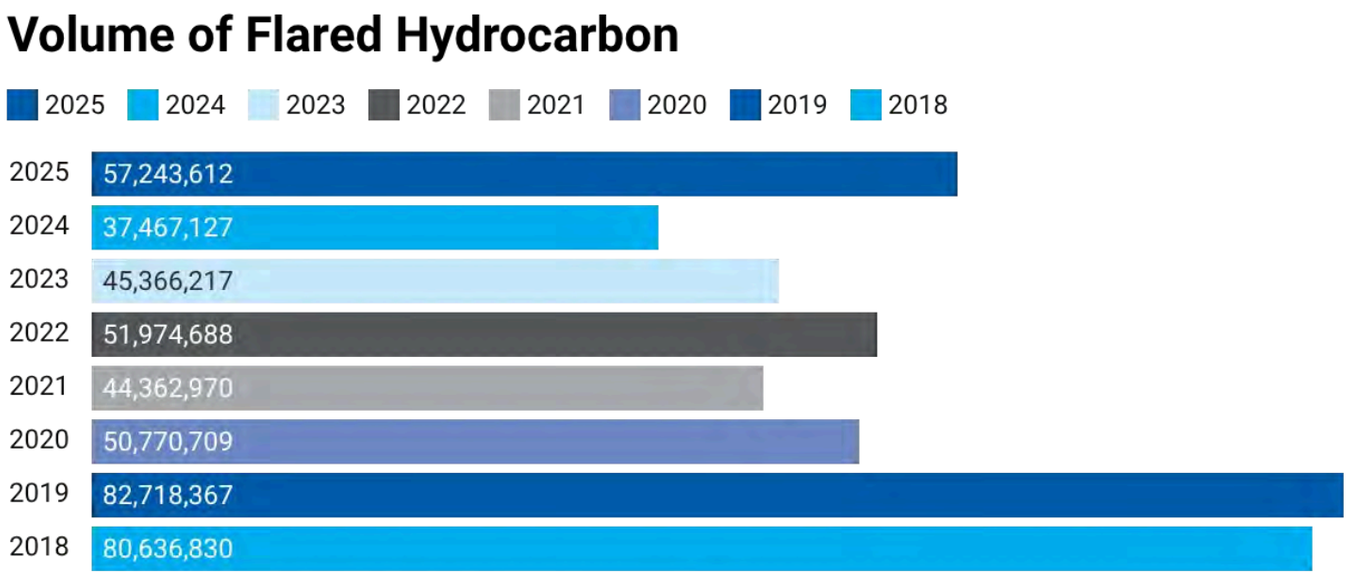
The total reduction in GHG emissions achieved in 2025 was 43,575 metric tons of CO2e.

Non-GHG Air Emissions

Emission (Tonnes)	2018	2019	2020	2021	2022	2023	2024	2025
NOx	4,225	3,991	4,360	4,151	4,305	4,157	4,323	4,362
SOx	389	382	403	379	415	12	13	405
VOC	505	496	427	418	430	1,264	1,148	1,704
PM	463	412	464	430	448	439	376	437
ODS (kg of CFC-11 Equivalent)	50	20	22	12	18	16	0	0

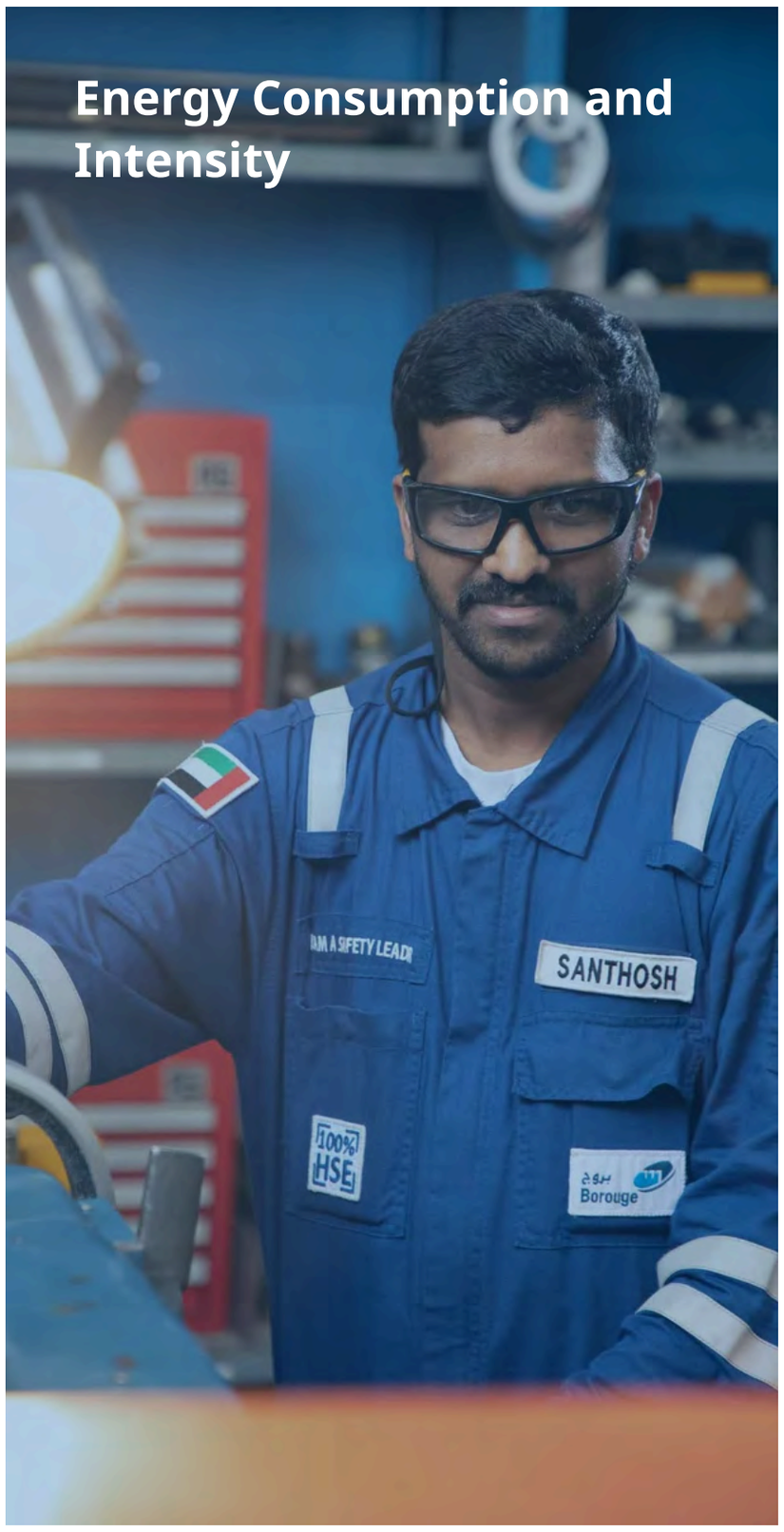
Flared Hydrocarbons

Volume of continuously flared hydrocarbon (m3)	0
Volume of hydrocarbon flared in relation to volume of oil and gas produced (m3/Tonne Production)	11,323
Volume of vented hydrocarbon (m3)	76,271
Volume of continuously vented hydrocarbon (m3)	0
Volume hydrocarbon vented in relation to volume of oil and gas produced (m3/Tonne Production)	15
Hydrocarbon spill incidents (m3)	0
Non-hydrocarbon spill incidents (m3)	0



This graph represents the Volume of Flared hydrocarbon in m3





Energy Consumption and Intensity

Energy efficiency is guided by the 2030 Energy Roadmap, which outlines strategic actions and is supported by a monitoring system that tracks progress across our energy initiatives. This supports transparency and continuous improvement.

The implementation of our energy roadmap is guided by an Energy Management System (EnMS) based on ISO 50001 standards which aligns with the GHG Protocol. By aligning to these two standards, we are able to monitor our consumption and intensity of energy used and implement reduction measures to improve our efficiency. One of these measures includes exploring the use of other green energy sources. At present we do not purchase or produce any biofuels.

2030 Energy Roadmap

Strategic Components Driving Borouge's 2030 Energy Roadmap

1. Establishing Targeted Energy Efficiency Goals: Borouge is committed to reducing our energy intensity by 30% by 2030 and decreasing our annual CO2 emissions by 600,000 tonnes of CO2e by 2030. This will be achieved through the successful implementation of several targeted energy efficiency initiatives against our 2018 baseline.

2. Ensuring Resilience Through Low Carbon Energy: We are committed to integrating renewable energy sources into our energy mix. Currently our China CMP operations are powered by solar energy. Looking ahead, we also plan to supply our B4 plant with certified clean grid electricity. By diversifying our energy portfolio, we aim to reduce our dependence on non-sustainable resources, mitigate potential energy supply risks, and strengthen the long-term resilience of our operations.

3. Measuring and Reporting Progress: Borouge implements a robust system of energy-related metrics and reporting which is aligned with the GHG Protocol and guided by our ISO 50001 EnMS. The system encompasses detailed tracking and analysis of various indicators, including energy consumption, energy source optimisation, and the energy intensity of our operations.

4. Engaging and Empowering Borouge's People: Borouge prioritises the development of our employees' capacities with regard to energy management, supporting the proper implementation of our 2030 Energy Roadmap. In 2024, we provided an internal course on Energy Management System, with over 300 employees benefiting from this training.

5. Forging Collaborative Partnerships: We actively collaborate with industry peers, academic institutions, and technology providers to foster innovation and share best best practices. These partnerships allow us to adopt emerging technologies and develop energy solutions that benefit both Borouge and our stakeholders.

6. Showcasing Innovation at Conferences and Exhibitions: Borouge actively participates in key industry conferences and exhibitions to share our progress and innovations in energy efficiency. These events provide an important platform for engaging with industry leaders, experts, and stakeholders, enabling Borouge to stay at the forefront of emerging energy trends and technologies. By presenting our energy solutions and sustainability initiatives at such forums, we foster collaboration, gain valuable insights, and demonstrate our commitment to achieving our medium and long-term energy efficiency and emissions commitments.

92,861,376 GJ

Total energy consumption within Borouge from natural gas, tail gas and liquid fuel

82,238,666 GJ

Direct energy consumption within Borouge

10,622,710 GJ

Indirect energy consumption within Borouge

2,953.47 MWH

Electricity consumption – all imported

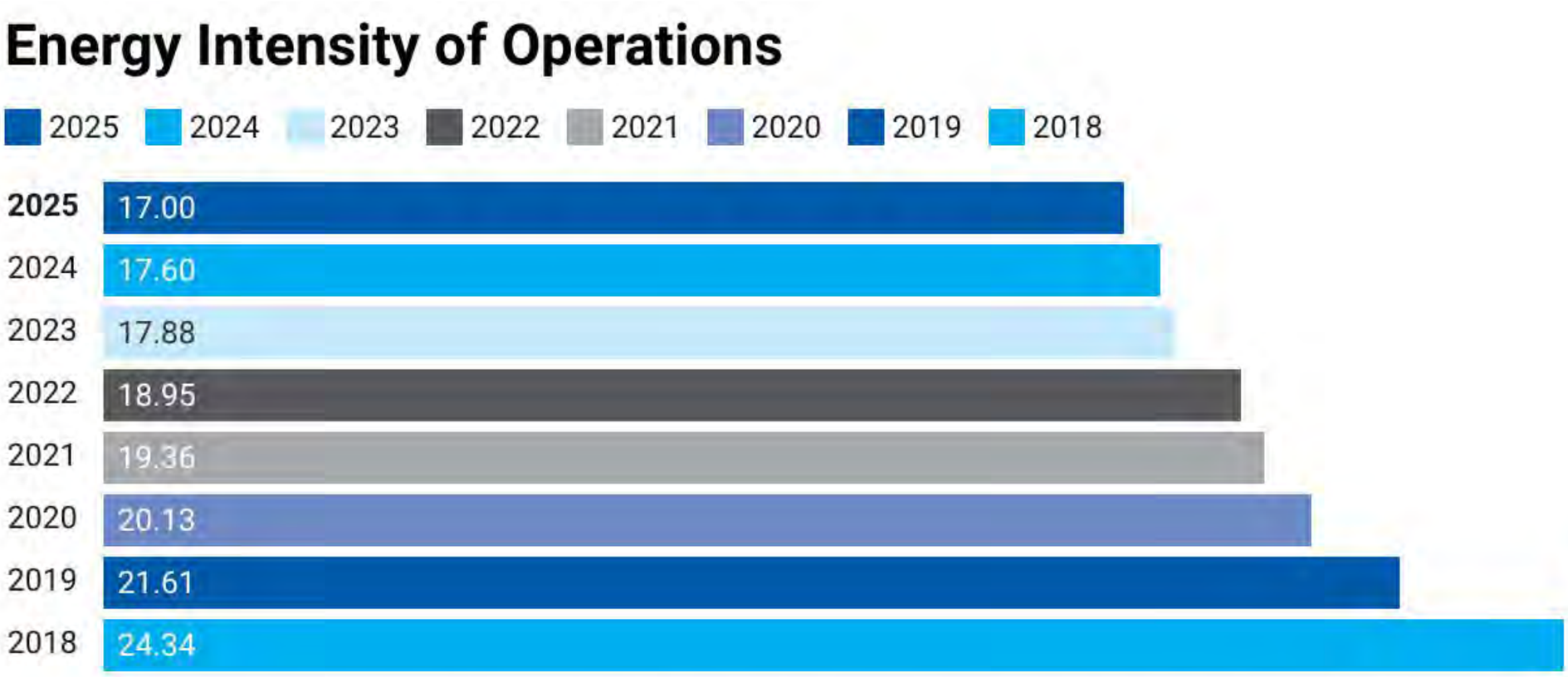
52,477,130 GJ

Energy produced by Borouge and used internally

340,656 GJ

Energy consumption reductions achieved from conservation and efficiency initiatives

Energy Intensity of Operations



The energy intensity is described in GJ/tonne. It represents the overall energy consumption within the facility in relation to the total volume produced of High Value Chemicals (HVCs) that includes Polyolefins, Olefins, Hydrogen, and Aromatics.



Water Consumption, Discharge and Quality

The UAE falls in the category of extremely high baseline water stress, ranking in the top 10 most water stressed countries in the world. For this reason, the Arabian Gulf Sea is the main water source used in Borouge's operations, particularly in the cooling process. We continue to prioritise the protection of natural ecosystems by efforts to minimise our use of groundwater and freshwater sources.

Water conservation is driven by a Water Risk Management Programme, and embedded within Borouge's ERM framework. This integration allows for proactive identification and mitigation of water-related risks, especially in water-scarce regions where Borouge operates. To compliment this, Environmental Impact Assessments (EIAs) are regularly conducted to monitor and address any significant risks or challenges for water management. This includes any change in water scarcity, quality, international or local regulation changes. We are in compliance with applicable water quality permits, standards, and regulations.

Water conservation and the quality of discharged water is of great concern due to Al Ruwais' locality within the Al Dhafra region, an area of significant ecological value. To help minimise our impact to freshwater sources, we have established a closed-loop water system to return the water withdrawn from the sea following treatment and testing. This is further supported by Reverse Osmosis systems which recycle wastewater for irrigation use. We have aligned our practices with ISO 14001, the Responsible Care Technical Specification 14001, the US EPA guidelines, UAE Federal Law No. (24) of 1999, Environment Agency Abu Dhabi (EAD) guidelines, and our internal Asset Integrity and Process Safety (AIPS) programme. We ensure that all water returned to the sea does not exceed Chemical Oxygen Demand (COD).

0

Incidents of non-compliance associated with discharge limits

0

Incidents of non-compliance associated with water quality permits, standards and regulations

2,011.81 ML

Wastewater that is treated by Borouge

3,893,794.00 ML

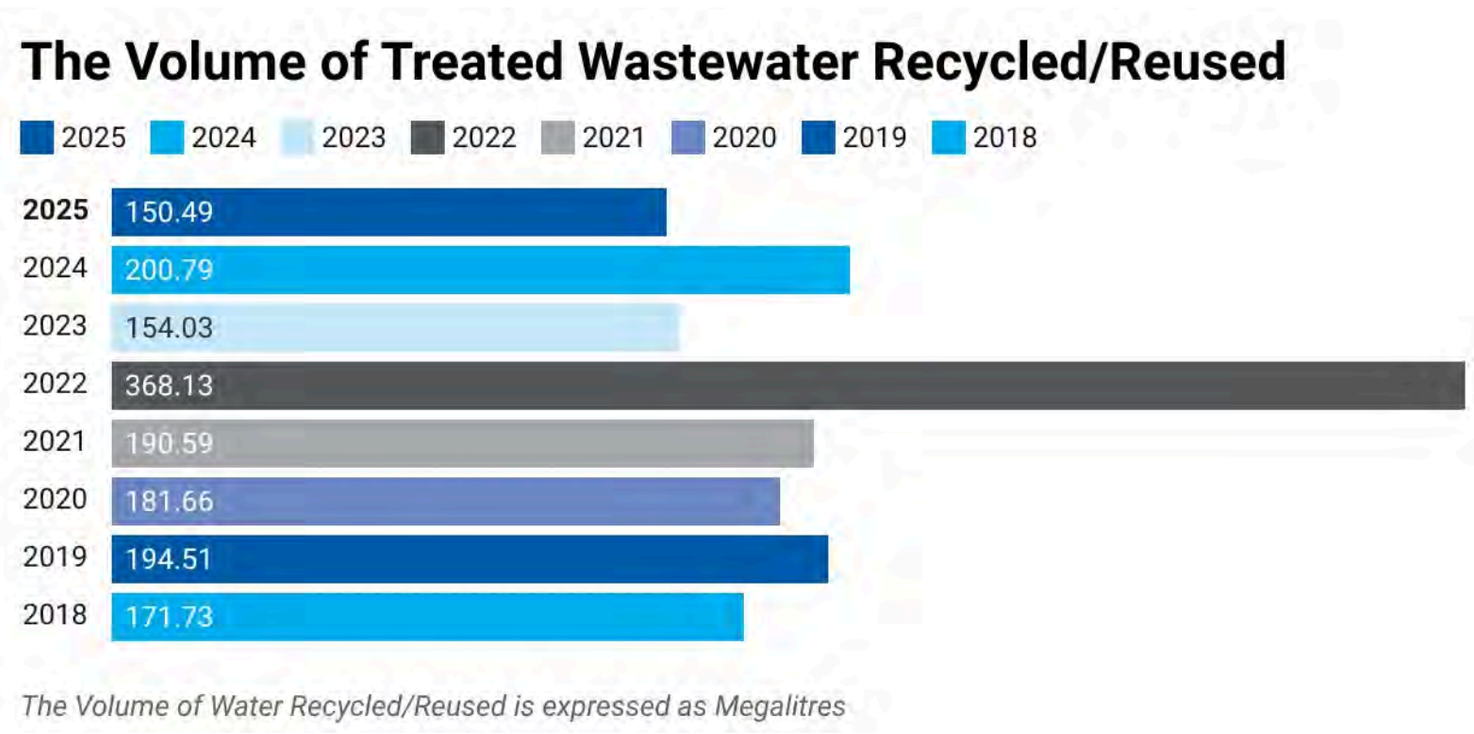
Total water consumption

1,614,649.37 ML

Total water withdrawal

1,610,755.58 ML

Total water discharged



The Volume of Water Recycled/Reused is expressed as Megalitres

Water Withdrawal

Year	Water withdrawal from Seawater sources	Water withdrawal from Third-Party Water sources	Water withdrawal from Freshwater
2018	1,659,020	5,760	0
2019	1,644,850	5,610	0
2020	1,738,880	5,420	0
2021	1,617,130	5,550	0
2022	1,724,550	5,460	0
2023	1,600,000	5,470	0
2024	1,641,990	5,330	0
2025	1,608,637	5,906	106

Data in this graph is in MegaLitres. Third-Party Water sources refers to municipal water network (e.g. ADWEA and its subsidiaries)



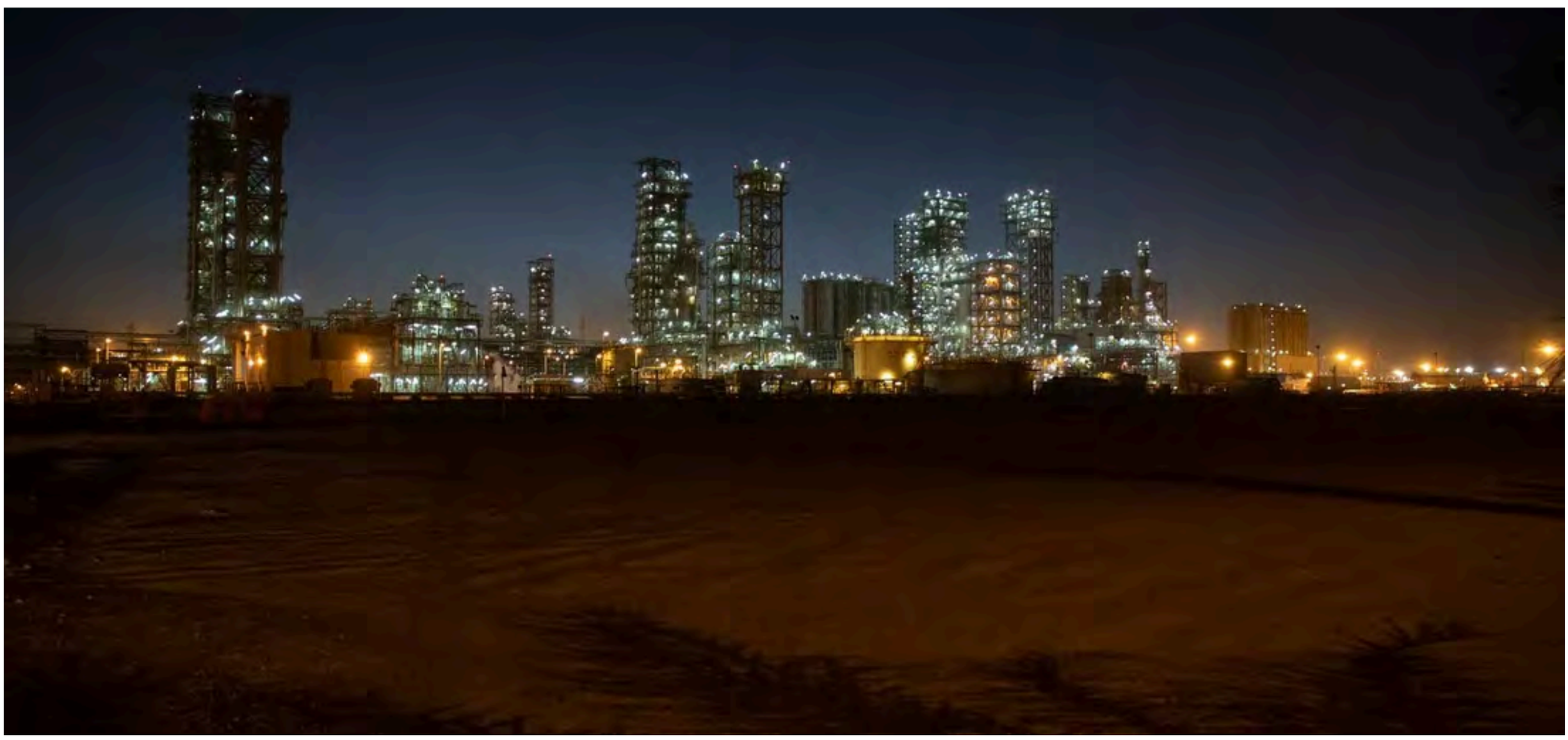
Waste Generation and Disposal

Guided by the principles of “Reduce, Reuse, Recycle”, Borouge has developed a holistic approach to resource stewardship that balances innovation with responsibility. Waste is managed through rigorous standard operating procedures (SOPs) designed to support the safe handling and disposal of hazardous and non-hazardous materials, aligned with international standards and ADNOC group policies. We have recycling initiatives for waste oil, spent catalyst, scrap material, and others. These recycling efforts focus on closing the loop, with initiatives that repurpose materials and support circular solutions. These efforts reduce landfill dependency and contribute to a more sustainable value chain.

Description	Waste Generation (Tonnes)	Total waste diverted from disposal (Tonnes)	Total waste directed to disposal (Tonnes)
Total waste*	**9,700.00**	**442.80**	**10,020.00**
Hazardous waste	7,406.00	442.80	7,726.00
Electronic waste + Batteries	465.00		465.00
Chemical + Hydrocarbon/ Oily Sludge	4,178.00		4,178.00
Others	2,763.00		2,763.00
Non-hazardous waste	2,294.00		2,294.00
Municipal Solid Waste	707.00		707.00
Recyclable waste	811.00		811.00
Other waste (Mixed general waste, wood waste, etc.,)	776.00		776.00

Description	Waste Generation (Tonnes)	Total waste diverted from disposal (Tonnes)	Total waste directed to disposal (Tonnes)
Non-hazardous waste	2,294.00		2,294.00
To offsite landfill			917.30
To other offsite disposal			1,376.40

*Waste disposal figures include legacy waste generated in previous year.





Building Resilient Operations

Borouge is a global leader in the petrochemicals sector, driving innovation and delivering advanced polyolefin solutions across industries such as infrastructure, energy, mobility, healthcare, agriculture, and advanced packaging in over 86 countries. We drive economic growth in the regions where we operate by generating employment opportunities and fostering strategic partnerships with local suppliers. Borouge continues to strengthen its resilience through partnerships and innovation to maintain high-quality product, drive innovation and support global demand.

Growth

Our Operational Expansion

Borouge's commitment to delivering high-quality polyolefins is exemplified by our integrated petrochemical production complex, strategically located in Al Ruwais Industrial City in Abu Dhabi. Since the launch of our original plant, Borouge 1, in 2001, we have regularly enhanced our capabilities through significant expansions - Borouge 1 Expansion, and the construction of Borouge 2, Borouge 3, and PP5. In 2025, we further strengthened our production platform through targeted capacity upgrades, notably the expansion of our Borouge 2 ethane cracker (EU2) and the revamp of our Borouge 2 polymerisation units (PE4 and PE5), increasing our annual polyethylene production capacity by a total of 320 kt. Looking ahead, we are set to further amplify our production capacity with the completion of Borouge 4, propelling our total output potential to 6.4 million tonnes per year - a remarkable 14-fold increase from our original production levels. As we grow our capacity, we continue to put systems in place to support our workers, including housing and ease of transportation by investing in infrastructure around our complex.



Achieving a Maintenance Milestone: Borouge 3 Turnaround



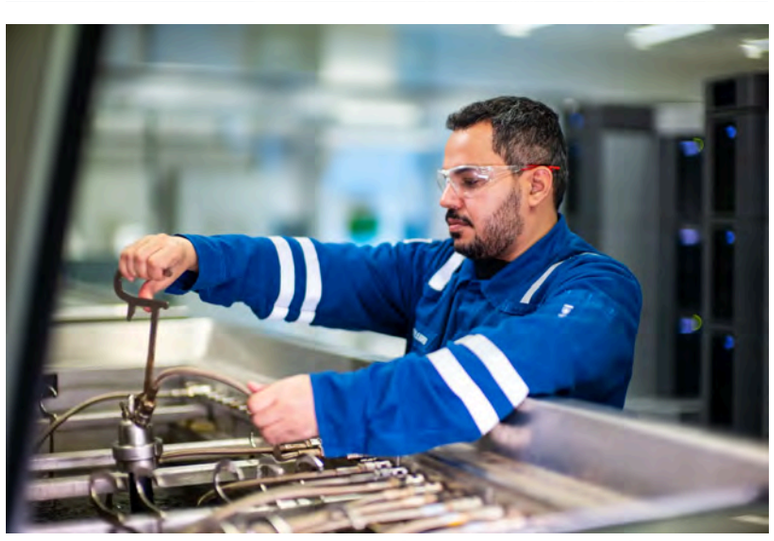
Every six years, our plants undergo a critical process known as a turnaround. This process requires a complete operational shutdown for inspection, cleaning, maintenance, and upgrades. Turnarounds demand substantial time and resources to safely decommission, service, and recommission a plant. For Borouge 3, the largest turnaround in our history, the plan called for a 45-day schedule and the mobilisation of over 13,000 skilled workers. In April, we set out to optimise this process, marking a significant milestone in operational excellence. Through innovative planning, AI tools, and strong coordination, we completed the turnaround ahead of schedule without compromising safety or quality. This achievement not only reduced downtime but also set a new benchmark for operational excellence and all future turnarounds.

1. Largest & most complex turnaround was successfully executed in shortest duration, setting up the benchmark for B3 Turnaround activities.

2. Optimised turnaround days resulted in additional ethylene production of 31kt and polyolefin production 70kt.

3. Optimised B3 Turnaround days will realize sales margin impact of 39 million dollars, while optimising the turnaround CAPEX by 4 million dollars.

We have successfully completed 8,950 work orders, implemented 88 Management of Change (MOC) projects, executed 440+ tie-in activities for the growth projects such as Borouge 4, Polyethylene Units 4/5 Revamp, H2 Extraction etc. Eighty, critical stub end replacements were carried out on fast track. This monumental achievement would not have been possible without unwavering commitment and tireless efforts.



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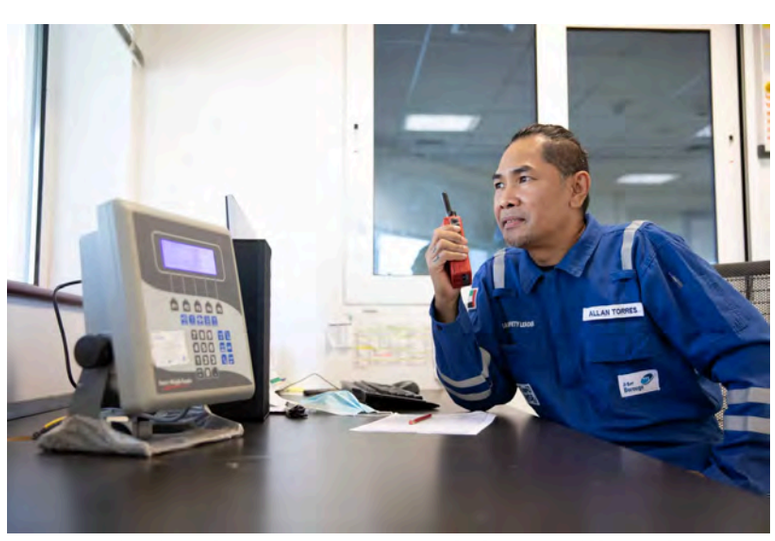


Optimised B3 Turnaround days will realize sales margin impact of 39 million dollars, while optimizing the turnaround CAPEX by 4 million dollars.



Borouge continues to shape the future of petrochemicals in the region with the launch of Borouge 4, the largest polyolefin complex in the Middle East. This expansion boosts our production capacity to over 6.4 million tonnes annually, reinforcing the UAE's industrial backbone and creating new opportunities for local employment and economic growth.

Borouge 4 is closely aligned with the UAE's Operation 300Bn strategy, contributing to industrial diversification and strengthening the country's position as a global petrochemical hub. It reflects a forward-looking approach to building resilient operation where innovation, scale, and sustainability come together to drive national progress.

Once fully operational in Q4 2026, Borouge 4 will add 1.4 million tonnes of annual capacity

Key features

By integrating cutting edge technology into our newest facility, we have been able to advance our sustainability agenda.

Zero Scope 2

- 100% of Borouge 4's power demand will be supplied by clean energy, getting us one step closer to our Net-Zero 2045 target.
- Through a partnership with the local power supplier, we will procure Clean Energy Certificates (CEC) annually against our consumption
- The CEC conform to International REC Standard (I-REC) measures. The I-REC Standard is built on a list of rules, regulations and best practices set by The International REC Standard Foundation. These rules, regulations and best practices together combine to form the I-REC Code.
- Considering the scale of Borouge 4, zeroing its Scope 2 by design is a remarkable achievement worldwide.

10x flare reduction compared to B2 and B3 average during start-up phase

- Using an off-spec ethylene storage sphere to limit flare to less than 250t per start up incident
- Segregate areas by thermal difference using ethylene to reduce the need to vent and prevent uncontrolled reactions
- Waste gases are first routed to the boiler to be used in energy recovery and then routed to a membrane in an effort to maximise hydrocarbon recovery

No seawater temperature increases from our cooling plant

- Closed circuit cooling water circulation system that also focuses on water plate heat exchange as a feature for the new seawater cooling tower
- Repurpose the seawater cooling stream from B2 and B3 as the make-up water to replenish the cooling system without the increasing the amount of seawater taken from the environment
- Chemical dosing facilities to comply with regulation on total dissolved solids.

Eliminate tar disposal

- Implemented an automatic tar separator to enable the tar to be used as liquid fuel.





Global Logistics Network Expansion

To meet the demands of a rapidly evolving global market, Borouge launched a bold expansion of its logistics footprint by building a network of regional hubs across MENA, Europe, and Asia. These hubs are our strategic gateways that enable just-in-time delivery and local responsiveness, giving Borouge the agility to serve customers faster and more efficiently. Two of the cornerstones are the Shanghai Compounding Manufacturing Plant (CMP) and the centralised sales and delivery platform in Singapore. With their proximity to key markets, they support efficient service to over 86 countries, strengthening Borouge's international presence and elevating customer experiences.



Project Light

In 2022 Borouge implemented Project Light, a strategic initiative aimed at optimising costs and unlocking greater value. More than a cost-efficiency program, Project light became a catalyst for transformation, enabling us to identify and implement measures that deliver significant savings across operational expenditure (OPEX), capital expenditure (CAPEX), and improve gross margin performance.

The achievements were more than financial gains, they reflected a deeper shift in how Borouge approaches efficiency, agility, and sustainable growth. By eliminating redundancies, and ensuring smarter resource utilisation, Project Light has accelerated decision-making and embedded lean, cost-efficient practices across our operations. The program stands as a testament to Borouge's ability to innovate and adapt, ensuring that operational excellence and sustainability go hand in hand as we continue to deliver long-term value for stakeholders.



Borouge 'Out of the Box'

At Borouge, excellence is more than a benchmark, it is a culture embedded in everything we do. It is built not only through world-class infrastructure and strategic partnerships but through the ingenuity of our people. To harness this potential, our "Borouge Out of the Box" platform was created to empower employees to think beyond the conventional boundaries, challenge the status quo, and deliver ideas that drive sustainability, operational efficiency, and continued improvement. Through BOTB, creativity is not only recognised it is rewarded through monetary incentives. From energy-saving solutions to smarter workflows and AI solutions, our employees are shaping the future of Borouge, driving progress that aligns with our commitment to sustainability and excellence.



1100

Ideas submitted

517

Ideas successfully implemented

57

Ideas in progress



"Borouge out of the Box places innovation in the hands of the employees, enabling ideas that drive measurable impact across the value chain. This year, the sustainability pillar captured a diverse range of initiatives, from operational improvements to awareness driven campaigns such as the e-waste recycling initiative at our head offices. This demonstrates the breadth and creativity of employee-led innovation."

Abdulla Al Shamsi, Senior Specialist, Sustainability

Operational Efficiency

We achieved our highest quarterly production in Q4 2025



The Asset Management (AM) function at Borouge embodies a thorough and strategic approach to achieving asset management excellence, with an emphasis on asset availability, efficiency, cost optimisation, digital transformation, and resilience. The 2025 progress details a range of targeted measures that have resulted in substantial organisational value, notable operational enhancements, and measurable cost reductions.

Lean Maintenance Transformation

In 2025, Borouge's Asset Management Excellence initiated a lean maintenance transformation program to eliminate inefficiencies and maximize value. Through KAIZEN workshops and standardized work practices, the team identified and removed non-value-added administrative and maintenance activities. This led to an annual administrative process reduction and streamlining workflows. By reducing unplanned idle time, Borouge realized a potential in yearly savings and gained hours annually.

The initiative empowered employees through training and cross-functional collaboration, resulting in 16 improvement ideas whereof 11 successful implemented. Continuous monitoring and data-driven decisions ensured sustained progress. Borouge's lean maintenance journey demonstrates how structured innovation and teamwork can deliver significant financial and operational benefits, setting a new standard for asset management excellence.

Develop & Implement AIDT solution to accelerate asset excellence

Borouge's Asset Management Excellence (AME) introduced the AIDT (AI & Digital Transformation) solution to drive asset excellence. This initiative leverages advanced digital tools and artificial intelligence to optimize maintenance, enhance asset availability, and deliver significant business value.

The AIDT solution will empower the field workforce with an integrated, AI-driven platform designed to make field activities safer, simpler, and more accurate. It will strengthen coordination between supervisors and technicians while providing technicians with the right information, tools, and guidance to complete tasks efficiently.

As part of this digital transformation, Borouge rapidly adopted innovative technologies such as 3D printing for spare parts, reducing costs and procurement lead times. These advancements have resulted in measurable improvements in asset availability and cost savings.

The AIDT initiative not only accelerated Borouge's journey toward asset excellence but also positioned the company as an industry leader in digital transformation.

Secondary Bad Actor Elimination - Driving Asset Resilience at Borouge

In 2025, Borouge's Asset Management Excellence launched resilience-focused initiative targets the identification and elimination of equipment or processes that repeatedly cause failures or high costs. The team began by setting clear milestones: defining selection criteria, collecting data, and registering problematic assets in the OneAPM system. By December, 60 bad actors were identified, with 20 contributing significantly to costs.

Through structured action plans and continuous monitoring, the initiative achieved outstanding results. This focused approach not only delivered substantial financial benefits but also improved asset availability and fostered a culture of proactive problem-solving. The Secondary Bad Actor Elimination initiative stands as a model for how data-driven strategies and cross-functional teamwork can drive operational excellence and sustainable value at Borouge.

In 2025 we implemented an Alarm Rationalisation Project to reduce the alarm and meet compliance with ADNOC Alarm Management Guidelines. Average alarms were reduced by 25% and stale alarms by 20% which will aid in operational efficiency and contribute to a better work environment for our staff.

Tail Gas Export Reduction

Tail gas, a byproduct of ethane cracking, contains a high percentage of hydrogen, making it a cleaner fuel option. Historically, we exported this gas. Today, we repurpose a large portion as fuel for our own crackers, reducing carbon emissions by approximately 200 tCO_2e per day.

GPR Compressor Capacity Control

The power of the GPR compressor is affected by the positions of the suction slide and discharge valve openings. To regulate the flow to the GPR, we adjusted both components to achieve the desired fluidising volume whilst optimising power usage.

LDPE Waste Heat Recovery

LDPE creates surplus low-pressure steam which we currently condense in Air Coolers resulting in loss of valuable energy. This year we created 4,000m of pipeline to route the steam to our condensate vessels to preheat the water in the system, saving 36.56 MMBtu/h of fuel in our boilers and 6,548.40 tCO2e carbon emissions.

Cracked Gas Compressor (CGC) Suction Pressure

One of our Ethylene Units continues to experience challenges with increased cooling water temperatures in the summer periods, resulting in significant production losses. Following simulation of different solutions, we have identified an opportunity to increase CGC suction pressure to alleviate this issue. This will reduce the CGC compressor load and steam consumption within the turbine discharge temperature to increase the compressors efficiency whilst reducing turbine load.

In 2025 we saved estimated US $4.6M from implementing 22 Butene online loop swap over, reducing asset downtime from 4 days to a few hours through proactive identification of cleaning requirements and efficient resource allocation.

Partnerships

Our partnerships are essential to the resilience of our operations. These partners support us in driving innovation and technological solutions which enhance the safety and efficiency of our operations.

Industry Partnerships

Corporate Partnerships

Coca-Cola

Borouge continues to strengthen its strategic partnership with Coca-Cola in India by co-developing sustainable packaging solutions that integrate post-consumer recyclates (PCRs) without compromising performance. A standout achievement in this collaboration is the collation shrink film developed with A.J. Shrink Wrap Pvt. Ltd., a leading Indian manufacturer serving major beverage brands including Coca-Cola, Bisleri, and Parle. The initiative directly supports Coca-Cola's goals under India's Extended Responsibility framework and broader global sustainability targets.

ROX Motor

Borouge is helping shape the future of sustainable transportation through a strategic partnership with Chinese electric vehicle manufacturer ROX Motor. This collaboration is accelerating the adoption of electric vehicles in Asia while reinforcing Borouge's commitment to innovation, sustainability, and global impact.

Henkel

Leaders from Borouge and Henkel met at Borouge's headquarters in January to formalise a shared commitment to sustainability. This collaboration focuses on advancing sustainable packaging solutions that reduce plastic waste and accelerate the transition to a circular economy. The partnership will seek to achieve four goals:

1. Create innovation in packaging design
2. Explore the advancement of recyclates in packaging
3. Ensure high-quality recycled materials are available in the market
4. Commit to reducing plastic waste globally.

Georg Fischer

Our partnership with Georg Fischer spans across the globe. In October 2025, their CEO and leadership team visited our Abu Dhabi facilities to sign a global contract that helps to push the mutual vision towards a more sustainable and efficient industry. During the visit, Borouge and Georg Fischer explored new ways to co-develop solutions that reduce environmental impact while delivering exceptional performance.

Ningbo Dabashou

In 2025, we attended the China International Import Expo (CIIE), signing an MoU with Ningbo Dabashou and Ningbo Haijing. This partnership focuses on supporting Ningbo's Plastic Waste Reduction and Management Project through the development and launch of a modern mechanical recycling facility that leverages local assets and Borouge's experience to advance circular economy goals.

Arabplast

Arabplast has always been more than an exhibition; it is a hub for ideas that shape the future of plastics and polymers. In 2025, Borouge took centre stage, presenting solutions that go beyond performance to deliver real sustainability impact. We presented four new innovations:

1. Plastic pellets based on r-PP recyclates
2. MDO PE pouch for flexible packaging application
3. Closed Loop HDSS based on r-PP recyclates
4. Bottle based on r-HDPE recyclates.

Abu Dhabi Customs

Borouge and Abu Dhabi Customs' Memorandum of Understanding marks a significant step forward in advancing digital trade facilitation across the UAE. The agreement sets the stage for enhanced collaboration through the Blockchain powered Tradechain platform, enabling secure data exchange, streamlined customs procedures and faster cargo clearance. This partnership reflects a shared commitment to innovation, operational excellence, and supporting the UAE's vision for a smarter, more connected logistics ecosystem.

Honeywell

Borouge achieved a major milestone in advancing AI-powered autonomous operations at its Ruwais facility through a successful proof of concept delivered with Honeywell. This initiative, part of the AI, Digitalisation & Technology (AIDT) programme, demonstrated potential efficiency gains of up to 20%, a 20% reduction in downtime, and up to 15% lower operating costs. Beyond performance improvements, the technology enhances process safety and supports sustainability by reducing energy consumption and associated emissions, reinforcing Borouge's commitment to innovation and ADNOC's ambition to become the world's most AI-enabled energy company.

Yokogawa

Our collaboration with Yokogawa is a forward-thinking partnership, seeking to create the first AI-driven control room in our industry. This initiative, part of Borouge's AI, Digitalisation and Technology (AIDT) programme, aims to transform operations at its Ruwais facilities into fully autonomous, real-time systems.

Maersk

We have signed a strategic partnership with Maersk to advance AI-driven logistics and smart supply chains. Through this collaboration, Borouge and Maersk will integrate AI and advanced technologies into Borouge's Supply Chain Digital Hub to boost efficiency. The partnership will also support real-time insights, predictive analytics, routing optimisation, and early detection of Logistics disruptions and geopolitical risks across global trade routes.



Driving Sustainable Supply Chains

Our supply chain plays a pivotal role in our business success, supporting the seamless delivery of products to customers. Our procurement practices are managed through ADNOC Group's shared services, and we seek to operate in full alignment with ADNOC Group procurement policies, guidelines, and performance metrics. Borouge also maintains its own dedicated procurement and supply chain teams to manage related workflows and processes efficiently.

At Borouge, we believe that responsible business practices must extend beyond our own operations. We apply the RC140001:2015 Responsible Care principles to manage health, safety, and environmental impacts across stages - from raw material sourcing and product development to distribution, use, and end-of-life. This certification includes key codes that address environmental protection, community awareness, product stewardship, security, distribution, and health and safety. It underscores our commitment to sustainable and responsible operations, helping us comply with regulatory requirements and proactively manage risks and deliver positive outcomes for both people and the environment.

100%

Suppliers certified 'compliant' with Code of Conduct

97%

Spend on local suppliers

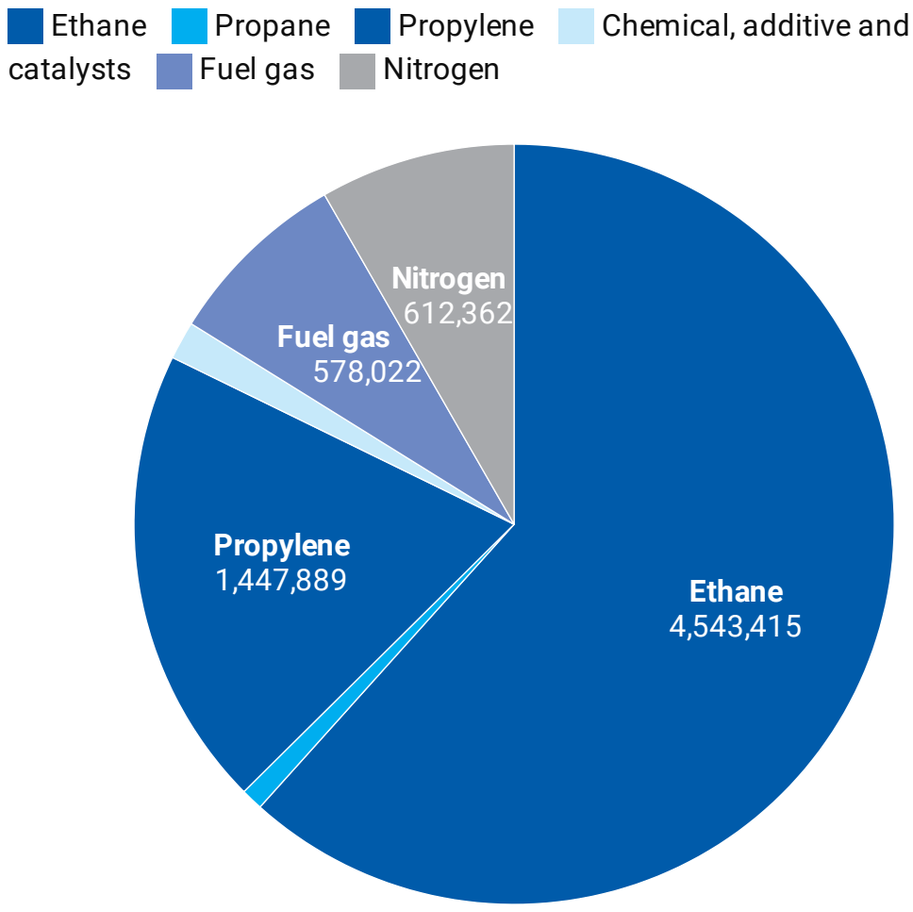
79.35%

In-Country Value score against 60% target

3.23%

Increase in In-Country Value score compared to 2024

Materials Consumed



Data expressed in Tonnes.



"At Borouge, we see technology and people as the driving forces behind sustainable progress. In 2025, our supply chain advanced significantly through AI-driven optimization, predictive analytics, and digital platforms that enhance visibility and reduce environmental impact. From rail integration to blockchain-enabled customs processes and digital logistics hubs, every initiative reflects our commitment to innovation with purpose. These efforts are shaping a smarter, greener, and more connected supply chain - one that delivers lasting value for our customers, our communities, and the planet"

Ahmed Alkatheeri, SVP Supply Chain Management

We expect mandatory compliance from our suppliers and contractors to uphold the same ethical, legal, environmental, and social standards that guide our work. These expectations are clearly outlined in our Code of Conduct, which serves as the guiding framework for building transparent and accountable partnerships. Every third party receives a copy and is required to confirm their commitment to its principles. In addition, our Workers Protection Standard requires upholding worker welfare across the supply chain and requires suppliers to follow international standards on worker welfare. We work closely with our suppliers to promote responsible business practices by incorporating our Workers Protection Standard into manpower-related contracts to safeguard the rights and wellbeing of our employees and sub-suppliers. Suppliers are evaluated throughout the tendering process, from the initial stages to contract award and subsequent service provision. We communicate the standard to workers, provide training for Borouge contract administrators to support compliance, and conduct audits with recommendations where necessary.

To manage health, safety, and environmental risks, we apply tailored HSE Rules and Conditions based on each supplier's risk profile. These requirements help us maintain high safety standards while adapting to the specific nature of each engagement. Our due diligence and audit process begins during the tendering phase and continues throughout the duration of the contract. We monitor performance, provide guidance, and align suppliers with our expectations. To protect Borouge from sanctions exposure and the risk that working with third parties presents, we engage in integrity due diligence program for third-party partnerships. For logistics providers, we require Safety and Quality Assessment System (SQAS) compliance which adds another layer of assurance to our supply chain operations. It is through these rules we are able to provide for our employee's health and safety.



Transforming our Supply Chain Operations

Etihad Rail Partnership



Borouge has launched a strategic initiative to transform its supply chain operations, aligning with its commitment to sustainability, safety, and operational excellence.

Borouge has reimagined its logistics strategy through a landmark partnership with Etihad Rail, launching a dedicated freight terminal in Al Ruwais Industrial City that spans over one million square meters. By leveraging the UAE's national railway infrastructure, we were able to reduce the amount of highly flammable chemicals on the roads. Borouge actively engaged logistics providers, port and rail authorities, and government agencies, and held awareness sessions with suppliers to align them with the new model.

In its first year of operation, the rail network transported more than 700,000 tonnes of polyolefins, marking a major shift toward efficient, large-scale distribution.

Resilient to weather disruptions and seamlessly integrated into Borouge's global logistics network, the rail-powered system enhances export capabilities and strengthens our competitive edge in international markets. It stands as a model for sustainable, scalable infrastructure that supports long-term growth.

30%

Handling of Borouge's annual logistics volume

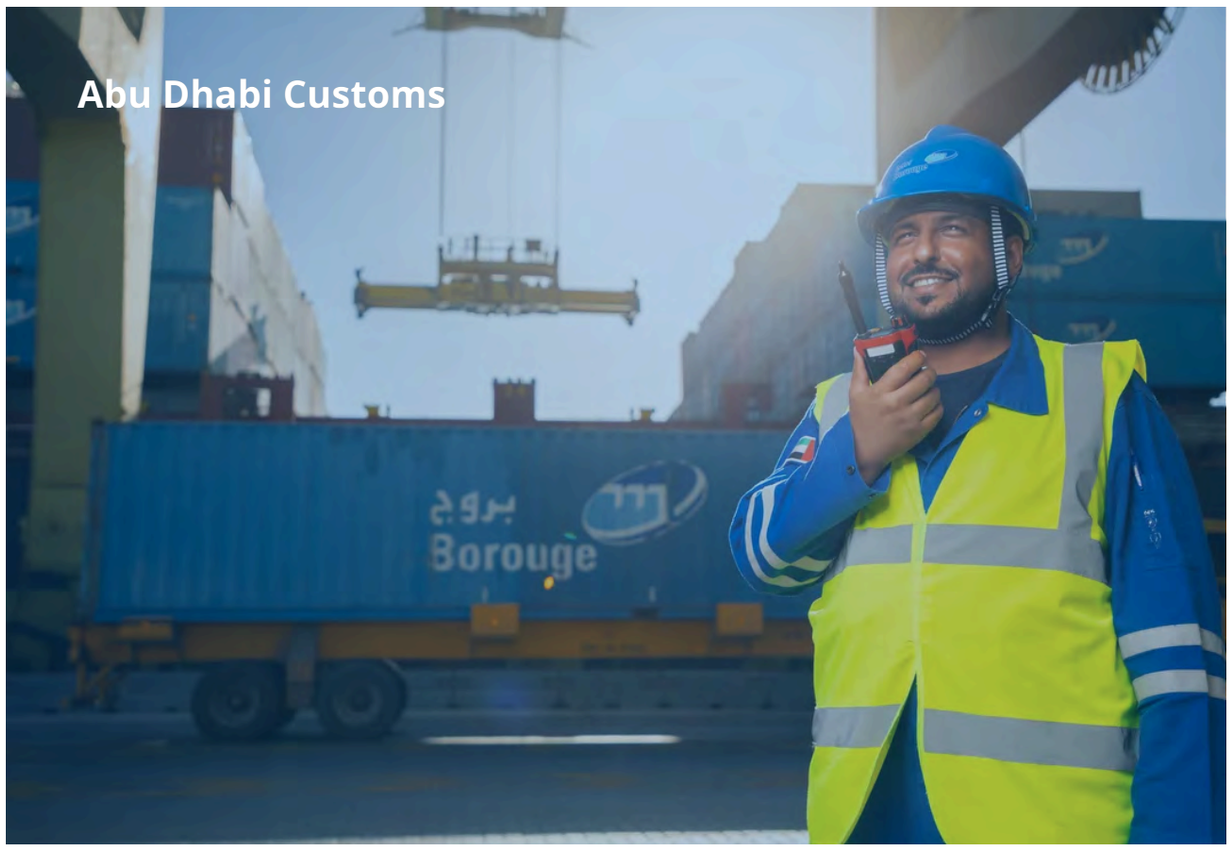
4hr

Transit time between Al Ruwais and Khalifa Port, reduced from 12 hours

55,756

Containers moved this year





Borouge's partnership with Abu Dhabi Customs marks a major step forward in streamlining trade operations. By embracing digitalisation, we have transformed import and export processes, achieved faster customs clearance and significantly reduced logistics costs.

Central to this transformation is the use of blockchain-enabled data sharing for cargo clearance. This innovation has helped eliminate paperwork, minimise delays, and reduce manual interventions. It has also strengthened compliance and improved risk management across the supply chain.

Real-time integration with port and customs systems has further enhanced transparency and traceability in trade flows. This level of visibility allows Borouge to respond quickly to changing conditions, maintain operational efficiency, and support resilient, secure trade practices. The collaboration reflects Borouge's commitment to building smarter, more agile operations that align with national goals and global standards.

Our shift away from the traditional methods of procurement has allowed the following enhancements:

Operational Efficiency

- Automates routine tasks including, approvals, order, and invoicing
- Minimises paperwork and eliminates a large portion of human errors
- Accelerates the end-to-end procurement cycle

Cost Optimisation

- Competitive pricing through improved supplier comparison
- Administrative and processing cost improvement
- Enhances spend visibility

Transparency & Governance

- Provides full traceability across all procurement stages
- Strengthens compliance with audit requirements and internal policies
- Delivers real-time insights

Supplier Relationship Management

- Consolidates supplier information into a centralised database
- Facilitates delivery and performance tracking
- Monitoring quality assurance for suppliers
- Improves relationships with vendors

Data-driven Insights

- Offers procurement insights through analytics and dashboards
- Identifies cost-saving opportunities
- Optimises sourcing strategies

Sustainability & Risk Mitigation

- Early risk detection
- Supplier compliance tracking against ESG and sustainability standards



"The Procurement team utilises the eCorrespondence system to manage and sign agreements, ensuring easier tracking of approvals and enhancing process transparency."

Marwan Alhayyas, Manager, Contracts





Innovating for Sustainable Solutions

Our Circular Approach

The impact of our products extends beyond their immediate use. Borouge's operational framework captures for the implementation of lifecycle assessments to evaluate the environmental and health effects associated with each of our products, from the sourcing of raw materials all the way to end-of-life. By looking at every stage of the product journey we can identify opportunities to reduce harm, improve efficiency, and support circularity.

Borouge's circularity journey begins with the use of ethane, which was previously flared, as feedstock for all our products. We use ethane to create products that are valued for their lightweight, strength, and chemical resistance, whilst being suitable for diverse applications and supporting sustainability through recyclability. We continue to work with customers to develop tailored sustainable solutions, addressing immediate needs and contributing to sustainable development in the UAE and globally. While Borouge does not manufacture recyclates as part of its own product portfolio, we work closely with certified mechanical recycling companies to qualify their recycled materials and integrate them into our sales offering. This partnership model allows us to expand the availability of high-quality recyclates for our customers without operating recycling facilities ourselves. Consequently we are onboarding new mechanical recycling partners across our entire regions to expand our recyclates portfolio under the newly introduced brand name Recleo. In collaboration with multiple customer and value chain partners we have developed unique smart solution concepts to enable 100% recyclability for a broad range of industries and applications. By integrating sustainability into our product design, Borouge is helping to address the growing demand for circular alternatives and empowers our customers to adopt practices that align with their own sustainability goals.

Rather than focusing solely on our direct customers, Borouge extends its attention to the broader ecosystem, including the end users of our products. We believe that innovation is most effective when it is aligned with real-world needs. By fostering close relationships with both customers and end users, we are able to channel our innovation efforts toward meaningful solutions that respond to market demands.

This collaborative approach not only keeps our product development relevant but also impactful, reinforcing our position as a forward-thinking leader in the industry.

25+
Recycling partners

25kt
Recyclate volumes sold

25
Value chain collaborators

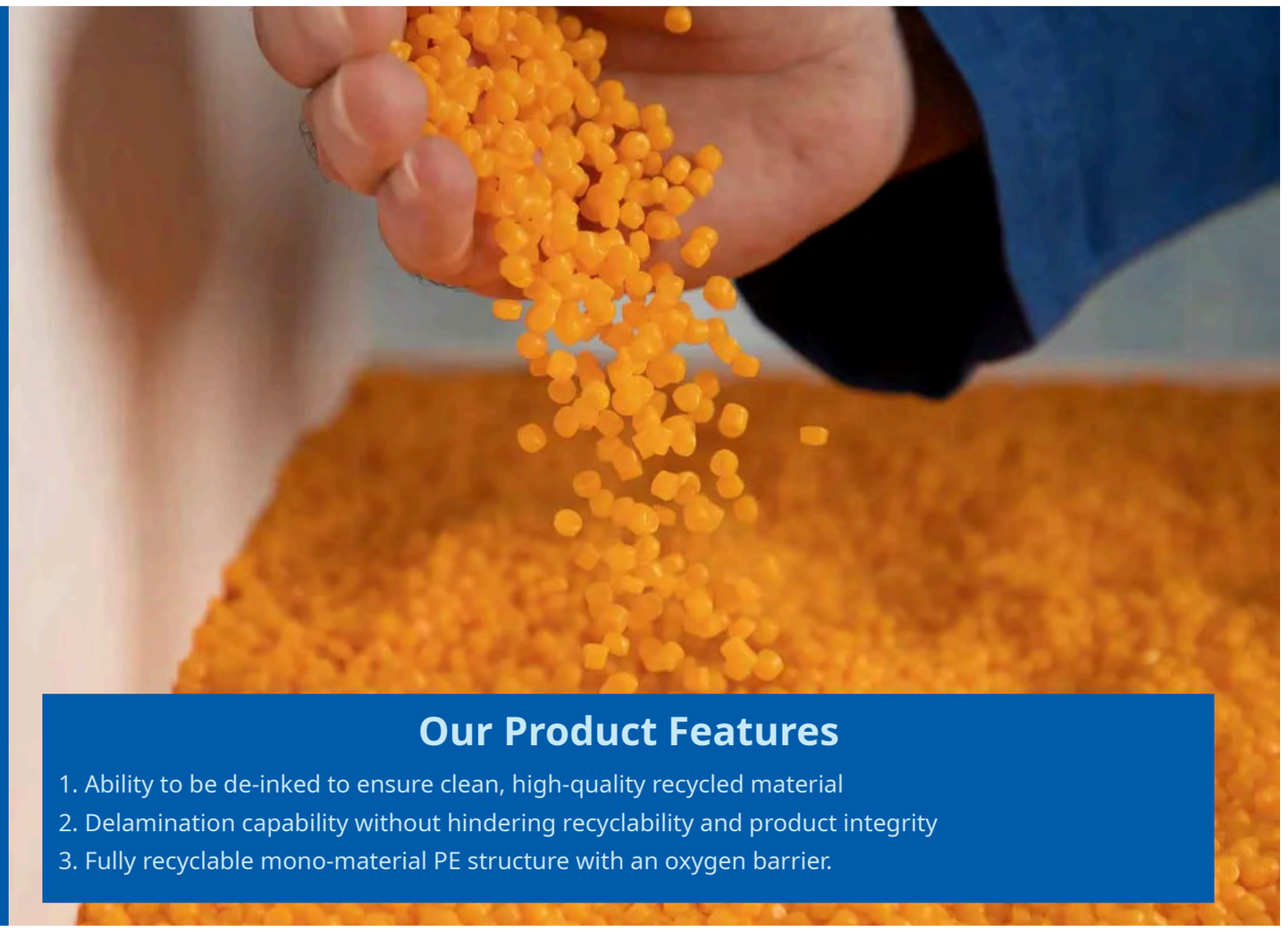
100%
Products covered by health and safety lifecycle impact assessment procedures



Did You Know?

Most plastic food packaging is typically made up of 3-4 or more layers of different types of plastic, making it unrecyclable. We are actively developing recyclable mono-material solutions that overcome this without compromising performance. These innovations are designed to simplify recycling processes, minimise waste, and contribute to circular economy goals. In the pursuit of sustainable packaging, we worked with our partners to solve a complex challenge, how to create a pouch that protects oxygen-sensitive dry products, like nuts and pet food, while being fully recyclable.

The result was a first-of-its-kind mono-material polyethylene pouch, designed with circularity and performance at its core. It was through cross-industry collaboration that we were able to overcome product challenges with advanced material science, design thinking, and a shared commitment to sustainability.



Our Product Features

1. Ability to be de-inked to ensure clean, high-quality recycled material
2. Delamination capability without hindering recyclability and product integrity
3. Fully recyclable mono-material PE structure with an oxygen barrier.

Continuous Improvement of our Product Line

This year, we continued to focus on upgrading the performance of our materials to better serve our customers' evolving needs. One of the standout developments is a versatile material ideal for demanding applications like heavy-duty toolboxes and robust plastic pallets. This new formulation offers double the processing efficiency compared to traditional low Melt Flow Rate alternatives, without sacrificing mechanical strength. This enhanced processability leads to higher manufacturing throughput, faster production cycle times, lower energy use, and significant carbon footprint reductions across the value chain. Its superior mechanical resilience is expected to drive longer product lifespans and enables multiple reuse cycles without compromising performance. Additionally, this material supports up to 50% PCR content incorporation, directly contributing to global circularity challenges by promoting reuse, recycling, and waste minimisation.



Our circular economy approaches continue to deliver tangible environmental benefits, helping brand owners reduce their total carbon footprint and move closer to a zero-waste future, without compromising the materials performance. This year our Innovation Centre has been focused on market-specific innovations in core applications including healthcare, infrastructure, and automotives. Located in Sas Al Nakhl, Abu Dhabi, our Innovation Centre is a world class facility covering 20,000 sqm of laboratories, testing facilities and training spaces dedicated to polymer research and development. The products developed on-site focus on optimising material efficiency, recyclability, and performance to support Borouge's sustainability ambitions, and UAE Centennial 2071 vision. We not only partner with academic institutions, but also collaborate with our commercial teams, industry partners and research institutes. By engaging with the wider team and the end users we are able to develop polyolefin solutions that are aligned with market demands. This approach allows rapid development and deployment of innovations to support our overall profitability.

5

Brand owner-led projects commercialised

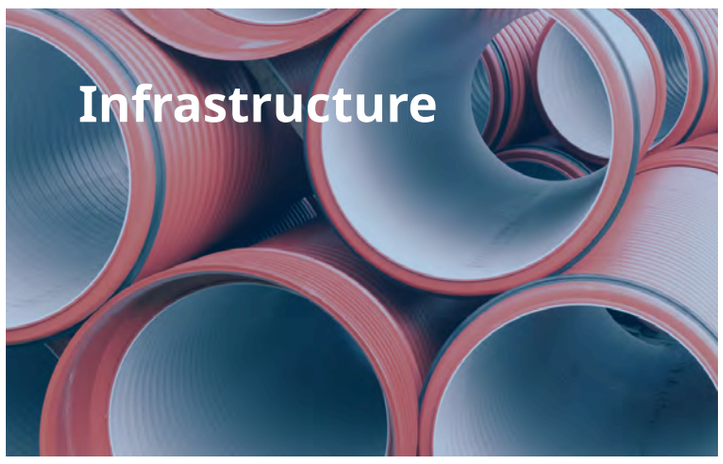
5

New grades specified by brand owners

A major milestone in Borouge history - 100kt circular solutions sold in 2025

In 2025, we surpassed a major milestone by exceeding 100 kts of circular sales for the first time. This includes 25.86 kts of recycled material (recyclate) and 76.18 kts of virgin polymer sales designed specifically for Design for Recyclability (DfR) applications. This performance reflects our strong collaboration with global brand owners and converters across Asia and the Middle East, demonstrating a pathway to growth through combined virgin polyethylene (PE), polypropylene (PP), and recyclate solutions, all while delivering environmental benefits. Key contributors to these results include the growing demand for PE-based Design for Recyclability solutions, increased sales of recycled PP for plastic pallets made from 100% post-consumer recyclates, and the introduction of new business models such as Marketing Services Agreements in China, India, and Indonesia. Borouge's circular initiatives have prevented or removed approximately 730kt of plastic waste leakage to the environment.

Explore the Success Stories from our Product Line



Crack Resistant Polyolefins

Borouge's involvement in Rwanda's Lake Kivu Methane Extraction project exemplifies our strong commitment to sustainability and circularity. By supplying BorSafe™ polyethylene pipes, engineered for durability, chemical resistance, and long service life, Borouge enabled the safe extraction and conversion of methane gas into clean energy, significantly reducing greenhouse gas emissions. The project not only enhances Rwanda's energy security by supplying 25% of its electricity needs but also contributes to climate resilience.



This year, we have been certified by TÜV Rheinland for seven of our product variations of polypropylene (PP) recycled compounds. This confirms our alignment with the ISO14067 standards, showcasing the high performance of our circular solutions. These compounds were developed in China and contain between 25% to 70% Post Consumer Recyclates.

Polymer Solutions for Electrical Vehicle Components

As part of our collaboration with ROX motors, we established a research and development laboratory. The aim of the laboratory is to co-create advanced polymer solutions for electric vehicle components, including bumpers, interiors, and battery housings. These lightweight and durable polyolefins play a critical role in reducing vehicle weight, improving energy efficiency, and lowering carbon emissions across the mobility sector. From this joint venture, we now produce 17 unique components that can be found in ROX Motor's ADAMAS SUV.

Glass Fiber Reinforced PP

One of these components includes the centre console which contains 40% mechanically recycled material and is glass fiber reinforced. The product was engineered to be used as part of the interior of an automobile. As we have included the recycled material that came from post-consumer waste, we were able to reduce the carbon footprint by an estimated 35% as compared to when using solely virgin material.

40%
Mechanically recycled material

35%
Reduction of carbon footprint





Pellet to Plate

When we deliver our agriculture solutions, we consider more than greenhouses. We aim to address challenges faced by farmers and their expanding businesses, and the communities they nourish. We collaborate with many value chain stakeholders including universities, Research and Development (R&D) companies, government agencies and progressive commercial farmers to promote our innovative solutions that contribute to food security. Our agriculture solutions are designed to protect and cultivate crops under optimal conditions throughout the year, resulting in healthier and increased crop yields.



"It is incredibly rewarding to see our solutions not only support innovation but also nourish communities. From Pellet to Plate, this is what purposeful agriculture solutions look like."

Ahmed Al Mehairi, Senior Sales Manager, Packaging Asia South



Advanced Packaging



Recycled Content Shrink Film

In partnership with Coca-Cola and Wrapwell, Borouge co-developed a sustainable packaging solution - a collation shrink film solution that successfully incorporates over 20% PCR content without compromising material performance to protect and transport multi-bundle soft drinks. The result is a high-performance film that maintains product integrity while significantly reducing virgin plastic usage. By enabling downgauging and reducing virgin material usage, this innovation contributes to lowering the total carbon footprint of beverage packaging.

Lightweight Bottle Caps

We focus on developing solutions that use less material without compromising on functionality. Our latest BorPure innovation supports high-speed manufacturing and improved energy efficiency despite significantly reducing the material usage, allowing manufacturers to produce ultra-thin water bottle caps. We achieved a 20+% reduction in bottle cap weight. This new grade is engineered as a multimodal HDPE grade, supporting not only versatility but also safety.



Recyclable Food Packaging Bags

We have been working with Plas-Tech Industries to develop a mono-material polyethylene (PE) rice bag that does not require as much energy or processes to recycle. By utilising an existing plastic grade with excellent processability and mechanical strength, Plas-Tech created a two-ply PE laminate structure that can meet the rigorous demands of food packaging while simplifying post-use recycling.



Shrinking Consumption

Developed in collaboration with Siegwerk, Reifenhäuser and TPN Food Packaging, we introduced a new PE–based flexible packaging concept that enables the production of high-quality recyclates through a de-inking technology activated during the recycling process. Unlike the standard 25-micron laminate, this solution reduces material consumption while improving recyclability by replacing complex multi-layer structures with a fully recyclable PE design. It preserves oxygen-barrier performance, supports high-speed printing, lowers emissions across the value chain, and addresses a critical industry gap by allowing printing inks to be removed before recycling to ensure superior final recyclate quality. This breakthrough innovation was recently recognised with the Asian Innovation Excellence Award as the best business product innovation of the year.





Ensuring Operational Safety

Safety is a priority at Borouge, not only within our operations but also in how we support our customers and partners. As a signatory of the Chemical Industry's Responsible Care® Global Charter, we adhere to a strict 100% HSE culture across our operations.

We operate under ADNOC's Health, Safety and Environmental Management System (HSEMS), Borouge's Occupational Health & Safety Management Systems (OHSMS) and our Occupational Health and Safety Policy which are designed to ensure compliance with applicable legal and regulatory requirements and to maintain high standards of health and safety across operations. These are integrated into our risk management systems and Asset Integrity and Process Safety (AIPS), supporting proactive hazard identification, risk assessment, and mitigation. Our AIPS is specifically designed to identify, evaluate, and control significant process hazards and risks as well as capture lessons learnt for continued improvement.

ADNOC's Health, Safety and Environment Management System is a framework that is used to drive our strict adherence to protecting our employees, both direct hires and contractors. We have aligned our system with ISO 9001, ISO 14001, ISO 45001, and ISO 31000, and utilise a Plan-Do-Check-Act cycle that keeps our employees safe. This HSEMS system is audited internally every year.



Learning from Incidents



HSE Assurance & Environmental Stewardship



HSE International Collaboration



Asset Integrity and Process Safety



Contractor Management



HSE Competency



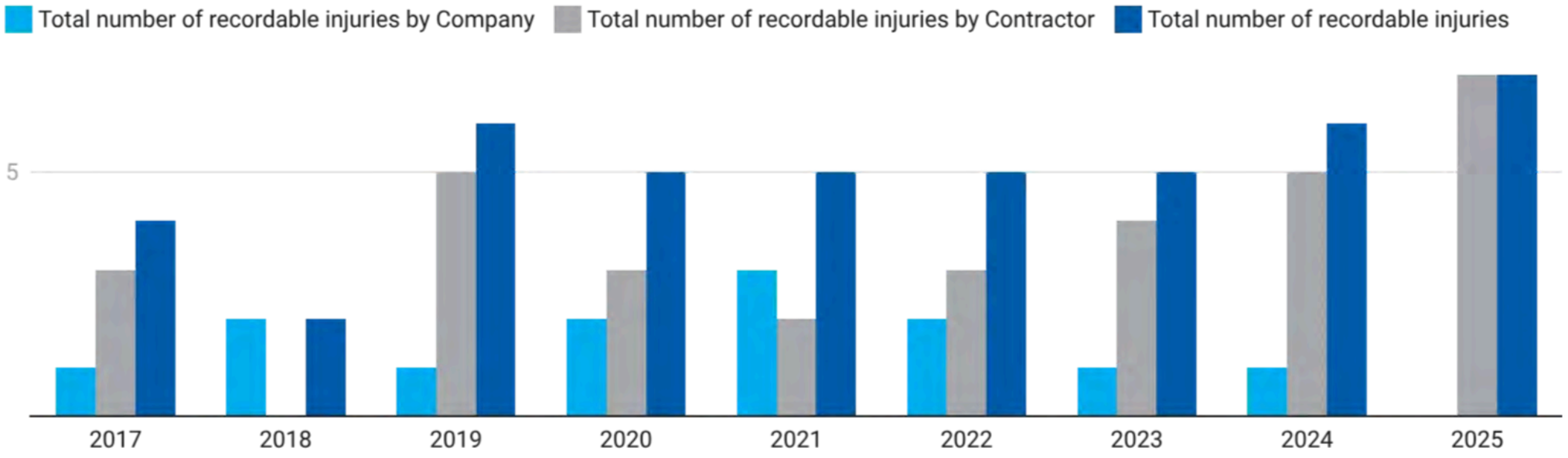
HSE Cultural Renovation

Total Number of Hours Worked

Data Point	2017	2018	2019	2020	2021	2022	2023	2024	2025
Total hours worked by Company	6,719,297	6,276,290	6,251,497	6,393,703	6,369,364	6,801,383	6,702,556	6,347,483	6,468,839
Total hours worked by Contractor	9,889,062	10,167,075	14,597,755	19,393,685	13,540,500	14,266,629	41,392,603	78,043,680	89,931,977
Total Number of Hours worked	16,608,359	16,443,366	20,849,252	25,787,388	19,909,864	21,068,012	48,095,159	84,391,163	96,400,816

The variation of the total hours worked by contractors is related to planned maintenance activities.

Total Number of Recordable Injuries



Employees

0	0	0	0
Fatalities as a result of work-related ill health	High-consequence work-related injuries (excluding fatalities)	Fatalities as a result of work-related injury	Work-related injuries (including fatality)
0	**0**	**0**	**0**
Recordable work-related ill health	Medical treatment cases	Partial or total disability	Loss Work-Day Cases



Contractors

0	0	1	7
Fatalities as a result of work-related ill health	High-consequence work-related injuries (excluding fatalities)	Fatalities as a result of work-related injury	Work-related injuries (including fatality)
0	**3**	**1**	**2**
Recordable work-related ill health	Medical treatment cases	Partial or total disability	Loss Work-Day Cases

HSE Governance

Our HSE governance sits across corporate, asset, function and site levels, overseen by our dedicated Corporate HSE Committee. This committee represents 100% of our employees and contractors by overseeing health, safety, and environmental (HSE) performance, reports to senior leaderships, and supports alignment with Borouge's HSE Excellence Journey. Our management-worker committees actively support and oversee the implementation of HSE programs and initiatives, driving continued improvement in performance. The committee meets regularly to review performance, capture lessons learnt, and address issues related to asset integrity, process safety, and contractor HSE management. It has the authority to recommend corrective actions, escalate issues to senior management, and drive closure of mandatory actions.

29,726
Employees and contractors covered by H&S system

0
Process Safety Incidents Count (PSIC)

0
Process Safety Total Incident Rate (PSTIR)

0
Process Safety Incident Severity Rate (PSISR)

Scope



- Applicable to all direct employees and contractors
- Covers all Borouge operational sites, HQ & Contractor Camps
- Full compliance with ADNOC HSEIA requirements and ISO 9001 standards
- Follows the Plan-Do-Check-Act (PDCA) cycle
- Enforces Responsible Care® Global Charter principles and aligns with international standards

Hazard Identification



- Environmental protection
- Community awareness
- Product stewardship
- Security and distribution safety

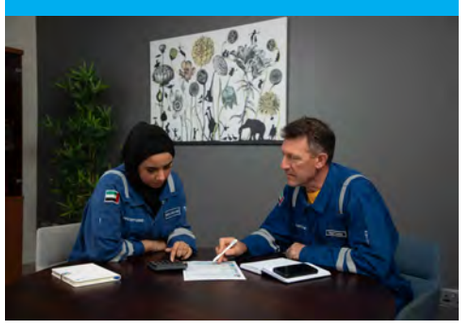
Prevention and Trainings



- 100% contractor onboarding HSE
- 100% of employees receive human rights and safety training
- Periodic medical check-ups which cover:

1. Mandatory fitness assessment during pre-employment
2. Annual, biennial, or triennial periodic health checks
3. After illness or injury, we require or employees to conduct a Return-to-Work health check
4. In high-risk roles there are scheduled additional Hazard-specific checks

Reviews



- Regular audits and compliance checks
- Supplier and Contractor HSE Assurance to evaluate suppliers based on environmental and social performance
- 100% completion of internal HSE audits with zero overdue actions
- Use dashboards and KPIs to monitor safety performance

50
Near misses reported and investigated

1172
Observations raised and closed

0
Transport incidents (direct)

9
Transport incidents (contractor)

0.04
Lost Time Injury Frequency Rate (LTIFR)*

0.07
Total Recordable Incident Rate (TRIR)**

75+
Employees awarded for their HSE contributions

* LTIF: Calculated by multiplying the number of LTIs by 1,000,000 and subsequently dividing this by the exposure hours worked during the period.

**TRIR: The number of injuries (Fatalities + Permanent Total Disabilities + Permanent Partial Disabilities + Lost Workday Cases + Restricted Work Cases + Medical Treatment Cases) per 1,000,000 hours worked. TRIR does not include First Aid Cases.





H&S within our Operations



Workers Protection Standard

Borouge's workforce, internal and external, is governed by a Workers Protection Standard is designed for compliance with international labour laws and ethical practices. This standard is outlined within our Code of Conducts for internal and external workers. As shown to the left, this covers an array of expectations to provide for ethical compliance across our value chain including child and forced labour, discrimination and remuneration. We regularly audit for compliance across our operations and run trainings sessions to drive an understanding of our expectations. Our suppliers have confirmed that there is no significant risk of child or forced labour within their operations.

Work Management System

As part of our commitment to our employees and contractors' health we have a implemented many Standard Operating Procedures (SOPs) designed to minimise the hazards in the workplace. These programmes are designed to maintain as low as reasonably possible (ALARP) levels of risk. Each job is analysed through the Job Safety Analysis (JSA) process before the work begins as a way to identify potential hazards. To confirm that no system, equipment, or circuit is energised before operation is scheduled we also perform an Energy Isolation & Lockout. This is paired with the Simultaneous Operations Management system which focuses on maximising productivity and reducing project timelines by carrying out simultaneous operations safely. Before any project starts all staff are briefed on the emergency response procedures including evacuation procedures.

Before any job starts, there is an eight-stage process that compromises the WMS and is needed to support our 100% HSE culture. The WMS integrates the Permit to Work (PTW) that is needed for all high-risk tasks, the JSA, SIMPOS and the energy isolation. The permits also require that one obtains an authorisation from the Area Authority along with communicating all controls before work begins. This is done to ensure compliance with ADNOC standards.



Assess

Monitoring of Exposure:

- Safe Operating Limit (SOL) Monitoring Tools: Track critical process parameters to prevent overexposure.
- Downgraded Situation Management System: Integrated into ERP to monitor and respond to abnormal operating conditions.
- HSECES Audits: Technical Integrity Verification audits for critical equipment safety tags.
- Real-Time Optimisation (RTO) Systems

Reduce

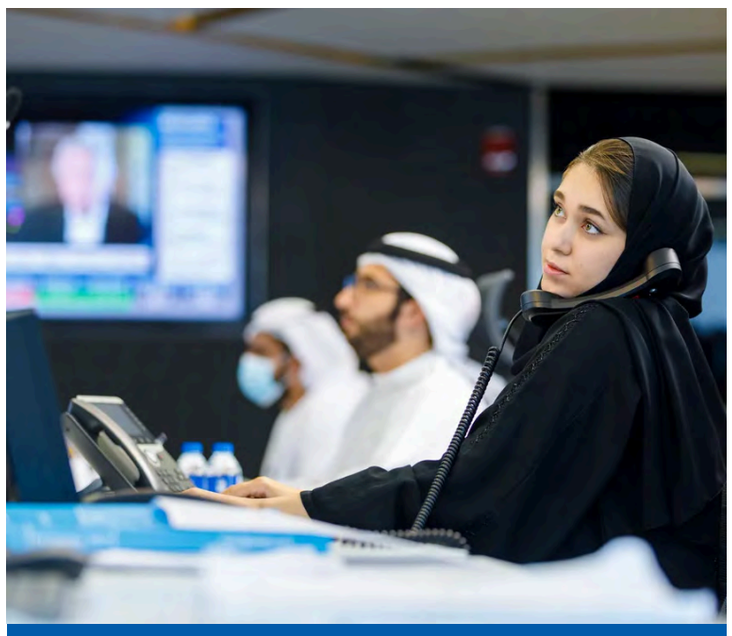
- Borouge's Behaviour-Based Safety (BBS) programme encourages proactive safety observations and reporting.
- The HSE Recognition Programme motivates employees and contractors to take ownership of safety practices, reinforcing a culture of health and safety as shared values.

Health Surveillance Programme

Borouge has implemented a set of efforts designed to assess, monitor, and reduce exposure to long-term (chronic) health risks for both employees and contractors. These efforts are embedded within its Occupational Health and Safety Management System, aligned with international standards such as ISO 45001 and ADNOC Group policies. We conduct periodic medical checkups (PMEs) and health surveillance for both employees and contractors, tailored to age and health conditions to assess and reduce health risks. By engaging our employees through medical questionnaires and biological monitoring we are better able to detect early signs of illnesses and make interventions in key timeframes. Our STOP authority empowers every employee and contractor to intervene and stop any work that appears unsafe or could lead to harm, without fear of reprisal. It is a core safety principle under ADNOC and Borouge HSEMS frameworks, reinforcing a culture of accountability and hazard prevention.



Reporting Methods



Chemical Emergency Hotline

As part of our commitment to responsible product stewardship, we provide a 24-hour chemical emergency telephone hotline dedicated to specific product categories. This service keeps immediate assistance is available in the event of a chemical-related emergency, helping users respond quickly and effectively. Whether it involves handling, transportation, or exposure concerns, our emergency response system is designed to offer expert guidance and support when it matters most.

0 complaints received from customers regarding health & safety concerns



Behaviour-Based Safety Programme

In our assets, we have an Observation & Intervention programme as part of Behaviour-Based Safety Program improvement to report safety observations and hazardous situations as part of proactive hazard identification and risk prevention. Employees are empowered to report unsafe conditions or withdraw from hazardous situations without fear of retaliation, as part of Borouge's commitment to health and safety as a fundamental human right. This is supported by our SA8000 aligned Borouge Workers Protection Standard. If there are any questions or concerns, employees are able to reach our Ethics & Compliance Team.



Safety Observation Tours

As part of our commitment to creating a safe working environment, we continue to conduct in-person safety checks through safety observation tours (SOT). SOTs are conducted by two or more people who walk through Borouge facilities to check that safety is being maintained and house-keeping is accurate. Every tour is recorded in SAP and any areas for improvement are set as KPIs. We also carry out regular audits of our contractor camps to review their compliance with our code of conduct and HSE expectations.



Health & Safety Training

As part of our employee training programmes, we provide extensive training focused on health and safety, including:

- First Aid
- Coaching for Transformation
- Safety Observation Tours (SOTs)
- NAD awareness
- Beat the Heat Program
- Life Safety Rules
- Mental Health
- Emergency Response
- Learning from Incidents (LFI)
- Human Performance
- Process Safety Fundamentals
- Mpox awareness

145+

HSE engagement sessions conducted



Empowering our People

At Borouge, our journey of growth and innovation has always been powered by one constant: our people. From the factory floor to the Executive Management Team, our employees are the architects of our vision and the driving force behind our progress. We believe that when people feel valued, empowered, and inspired, extraordinary things happen. That is why we have made it a key part of our mission to cultivate a workplace where well-being is prioritised, development is encouraged, and every voice matters.

We are dedicated to fostering a supportive, inclusive, and dynamic work environment that prioritises the well-being of our employees and customers. By maintaining high standards of health, safety, and satisfaction, we aim to empower everyone at Borouge to thrive, innovate, and contribute to our shared success.

64.10%
Locally employed senior management

47%
Locally employed workforce

Category	Total	Male	Female	UAE	Singapore
Full-time employees	2997	2573	424	2543	159
Part-time employees	0	0	0	0	0
Full-time remote employees	21	11	10	21	0
Non-guaranteed hours employees i.e. zero hour contracts	0	0	0	0	0
Workers who are not employees	13	9	4	12	1
Locally employed senior management	64.10%	82.30%	17.64%	-	-
Locally employed employees	47.00%	82.69%	17.30%	-	-

Category	Under 30 years old	30-50 years old	Over 50 years old
Percentage of employees per employee category	11.87%	68.33%	19.78%
Senior	0.0%	1.7%	3.2%
Middle	2.8%	16.2%	20.4%
Junior	97.2%	82.1%	76.4%

Category	Local	Non-local	Male	Female
Percentage of employees per employee category	47%	53%	85.85%	14.14%
Senior	2.4%	1.2%	81.10%	18.86%
Middle	17.2%	13.9%	77.70%	22.20%
Junior	80.4%	84.9%	87.46%	12.53%

Employee Benefits

As per UAE law, there are no labour unions or organisation that negotiate additional employment benefits. However, to reinforce our commitment to attracting and retaining top talent, Borouge provides a comprehensive benefits package aligned with ADNOC Group and thoughtfully designed to address the diverse needs of our workforce. This package includes extensive medical coverage, housing support, medical insurance, disability and invalidity coverage, parental leave, health club memberships, pension schemes specifically tailored for UAE Nationals, and end of service allowances for expatriates. In addition to the above benefits, we now offer a remote working allowance that enables employees to work from home on approved days annually, providing employees with flexibility, thus boosting productivity while maintaining operational efficiency. In the occurrence of any operational changes impacting an employee's role, Borouge provides a minimum 30-day notice period.

We seek to support our employees across all stages with Borouge, including those leaving. For any termination of contracts, we provide counselling and training sessions as well as severance packages which reflect the years of dedication to Borouge. We also support employees transitioning into retirement through dedicated training and counselling programmes to support a smooth transition to post-career life. This year we have 15% of our workforce participating in retirement plans, contributing 5% of their salary.

- For UAE Nationals we participate in the Abu Dhabi Retirement Pensions and Benefits Fund (ADRPBF), a mandatory, government-backed pension scheme.
- For non-UAE Nationals Borouge offers End-of-Service Gratuity (EOSG) in accordance with UAE Labor Law.

Additionally, employees have the option to enrol in voluntary savings schemes, such as the Golden Pension Plan or MOHRE-approved end-of-service savings schemes, which allow gratuity amounts to be invested into managed funds.

6.3

Annual total compensation for the organisation's highest-paid individual to the median annual total compensation for all employees*

5.50%

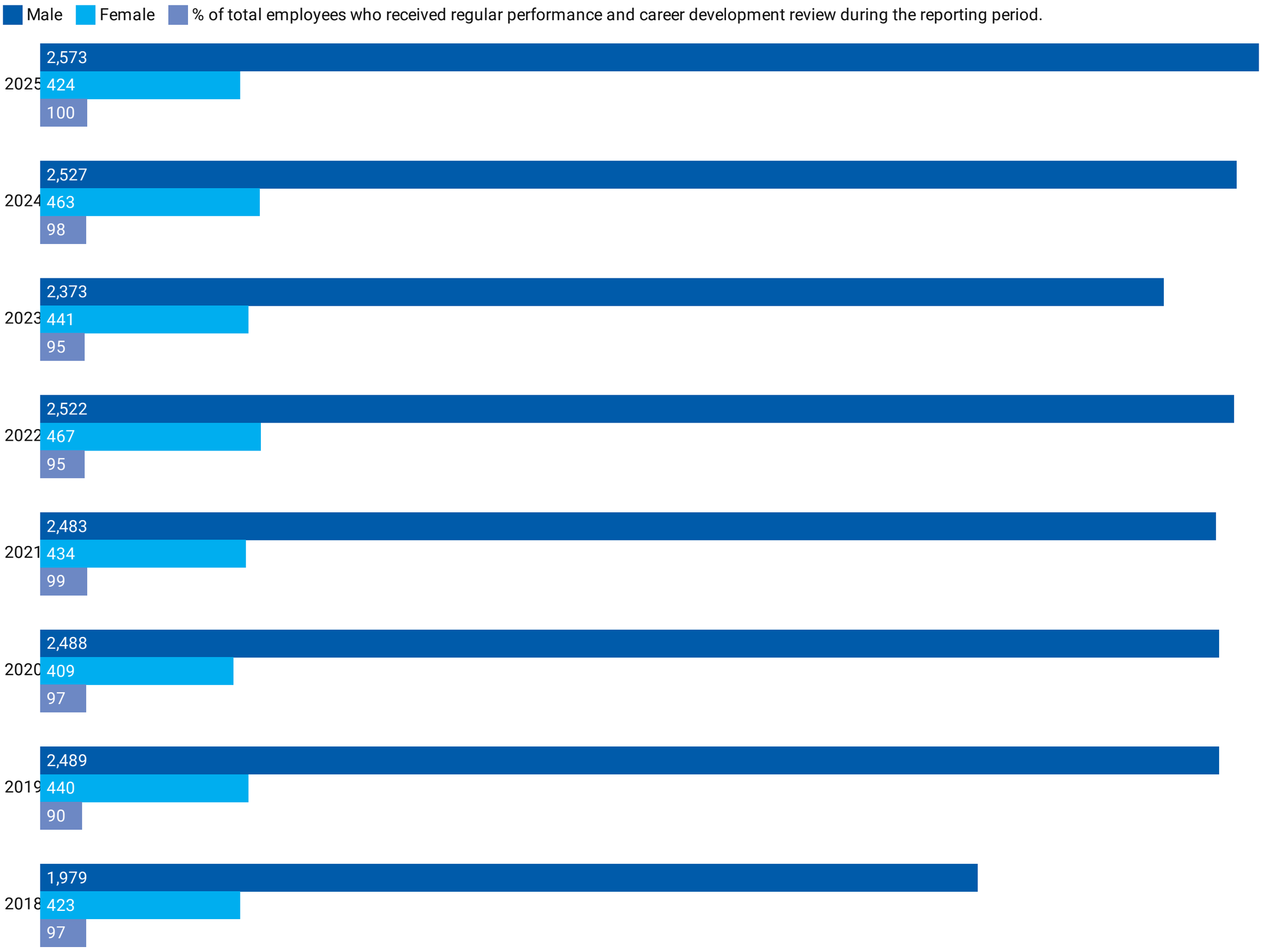
Increase in annual total compensation for the organisation's highest-paid individual to the median percentage increase in annual total compensation for all employees*
***excluding highest-paid individual**

100%

Employees received regular performance and career development review in 2025

Ratio of basic salary of women to men for each employee category	**91%** Senior	**93%** Middle	**106%** Junior
Ratio of remuneration of women to men for each employee category	**88%** Senior	**93%** Middle	**110%** Junior

Performance Appraisals by Gender



Human Rights

At Borouge, respecting human rights is an important aspect of our operations and supply chain practices, focusing on the dignity and wellbeing of individuals connected to our business. Operating on a global scale, we create policies and governance practices designed to drive adherence to applicable laws and regulations while striving to uphold the highest standards of ethics and human rights across our footprint. Our commitment to being a responsible corporate citizen drives us to actively prevent human rights violations, eliminate forced, compulsory, and child labour, and condemn any abuse of these rights in our supply chain. We proactively assess potential human rights risks in our business through evaluations covering 100% of our own operations, contractors, and Tier I suppliers. This is underpinned by Borouge's Workers Protection Standard, which supports consistent human rights oversight throughout our operations.

0
Grievances related to human rights

0
Identified incidents of violations involving the rights of indigenous peoples

100%
Identified incidents of violations involving the rights of indigenous peoples

0
Operations or suppliers at significant risk for incidents of forced or compulsory labour

0
Operations or suppliers considered to have significant risk for incidents of young workers exposed to hazardous work.

17
In-person workshop held on human rights training

618
Hours dedicated to in-person training supporting our efforts to move away from computer based module andincrease engagement



Training and Development

Borouge's goal is to equip all our employees with the skills and knowledge necessary to ascend to their next roles, progressively paving their way to leadership positions. At Borouge, we believe that the most sustainable form of growth and success comes from nurturing and enhancing the skills of our existing workforce. To embody this principle, we have established a holistic learning ecosystem that supports various preferences and learning styles, including eLearning in line with ADNOC's Learning Management System (LMS).

1.99
Average hours of training - Female

2.57
Average hours of training - Male

2,430
Total employees who completed training

68,143
Total training manhours

Sustainability Training

As part of the push to have more trainings on ESG topics, the Sustainability team have created tailored programmes covering topics including GHG, AI integration, Circularity of polymers, and the risks & opportunities associated with it. The trainings are broken down into the following modules:

Science of Climate Change
Covers climate science, UN bodies that look after it, GHG introduction, IPCC and the Net Zero 2050 Goal and why that year.

GHG accounting
This training focuses on defining GHG categories, how we standarise, while giving real world examples. They are also tought how to so an emission calculation.

Sustainability & AI
Explores AI's potential but also the risks, how we can use AI to decrease emissions and the different potential energy sources that can be used to power AI.

Borouge & the Net Zero World
We understand what a Net Zero world would look like in practice, and how Borouge fits in.

Empowering the Next Generation

Borouge takes pride in supporting the expansion of knowledge and skills of the youth (employees under the age of forty) within the industry, contributing to a more innovative and creative future. Through our initiatives and comprehensive programmes, we work to empower and equip the next generation with essential skills and knowledge, help to ensure they are well-prepared to thrive and excel in their future roles.

With 11.87% of our workforce falling under the youth category, it is evident that youth development is essential for Borouge's growth and sustainability. Borouge's internship programme is a testament to our commitment to youth empowerment. Recognised by universities and adopted as a benchmark across all ADNOC companies, it reflects our dedication to nurturing future talent. Through strong collaboration with academic institutions, the programme offers students transformative opportunities, combining industry exposure, hands-on learning, and valuable career insights to shape the next generation of professionals.



Himma

Our Himma initiative was introduced in 2025 to spotlight talented Borouge youth, elevatating the amazing talent we have whilst creating a bridge between generations.



Toastmaster

In September 2025 we launched our Toastmaster Programme, a safe space to develop presentation skills in a low-pressure environment while also facilitating networking across our organisation. The benefit of this programme reaches beyond the meeting room, into presentations, team discussions, and personal conversations.



Elite Programme

Borouge's Elite Programme focuses on ensuring that our young leaders are honing their communication skills and encouraging them to grow their network.



Wellbeing & Gender Balance

As part of our commitment to equality, we have a zero-tolerance policy toward discrimination and actively recruit from diverse talent pools. By offering fair opportunities to all qualified individuals, we empower team members to contribute to our collective success. In 2025, this commitment was reflected in our record of 0 reported incidents of discrimination.

The Gender Balance Committee is central to Borouge's efforts in advancing gender equality. Its mandate includes supporting ADNOC's gender balance pledges, advising leadership on gender balance strategies, and addressing gender balance challenges at Borouge.

We strive to create a supportive and enabling work environment, driving everyone's well-being and success. We have customised our facilities to promote accessibility, integrating advanced technologies to meet unique needs, and fostering a culture that values and celebrates all contributions.

Category	Value	Male	Female	UAE	Singapore
New employee hires	187	164	23	169	9
New employee hires for local employees	76	62	14	71	5
Employees entitled to parental leave	200	182	18	193	7
Employees that took parental leave	200	182	18	193	7
Employees that returned to work in the reporting period after parental leave ended	200	182	18	193	7
Retention rates of employees that took parental leave	100%	100%	100%	100%	100%

Work-Life Balance Initiatives

Achieving work-life balance is essential for employees balancing professional and personal responsibilities. To support this, Borouge partnered with ADNOC Medical and Wellbeing and the Family Development Foundation to host Work-Life Balance Sessions, offering actionable strategies to help women manage work and family challenges effectively. Additionally, through the Inclusivity and Diversity Department at ADNOC, we held #AMRemarkable Google workshops in Abu Dhabi and Ruwais, empowering women to recognise and celebrate their achievements.

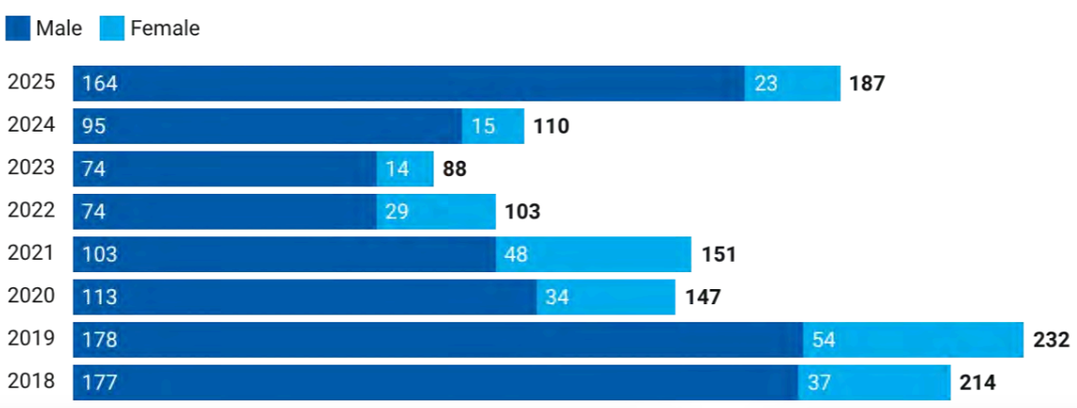
Flexible Policies for Women

Borouge's policies are designed to address the unique challenges faced by female employees. In Ruwais, women are exempt from the first and last hours of the workday, enabling them to manage their children's school schedules more effectively. These policies, shaped by employee feedback, underscore our commitment to creating a supportive and adaptable work environment for women.

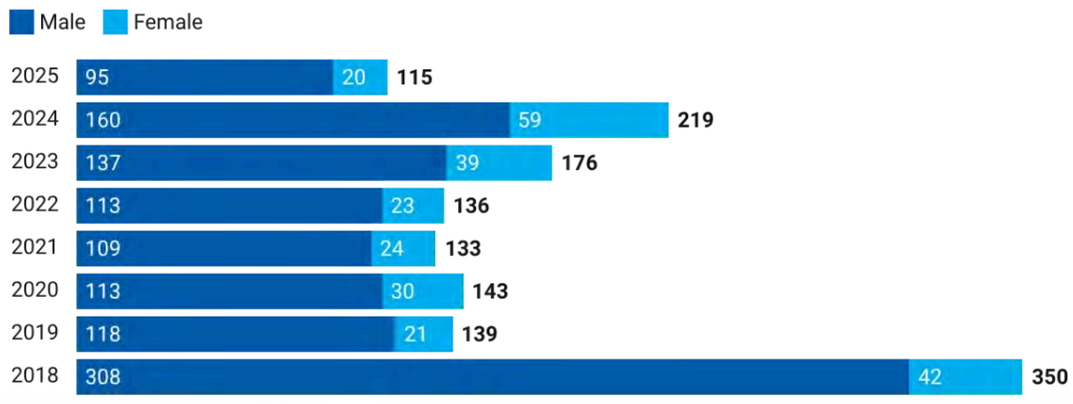
Executive Coaching for Women

To prepare women for leadership roles, Borouge launched the Executive Coaching for Women programme. This initiative pairs female employees with senior executives at the VP level and above, providing mentorship and guidance from experienced leaders. Through this programme, participants build resilience, enhance decision-making skills, and develop leadership capabilities.

Employees Joining by Gender



Employees Leaving by Gender

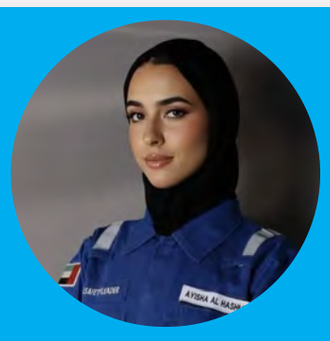




"When women look at Borouge, I want them to see a place where they can do their best work and be themselves. Attracting talent isn't just about hiring; it's about signalling that your ambition belongs here and will be championed from day one. We're building clear entry points, internships and pathways that make that first 'yes' both possible and promising."

Mariam Alblooki, Manager, Talent Development

Gender Balance Committee Chairperson



"I'm proud of the culture we are building at site, one where both women and men are given the access, trust, and opportunities to truly bloom. Through mentorship, exposure, and meaningful responsibility, we turn potential into performance."

Ayisha Al Hashmi, Team Leader, Operations Support - Polyethylene

Gender Balance Committee Co-Chairperson - Al Ruwais



"Recognising and elevating the contributions of every individual strengthens our sustainability journey. When we bring diverse perspectives forward and acknowledge their impact, we make better decisions today and shape a more resilient future for all."

Dr. Aisha AlHashmi, Manager, Mas Lab

Culture Renovation Programme

At the heart of our Culture Transformation journey lies our Culture Renovation Committee, established to achieve several corporate ambitions:

1. Develop a robust Culture and Engagement Action Plan incorporating at least five initiatives, alongside other activities aligned with the Culture KPI.

2. Execute the approved Culture and Engagement Action Plan to drive meaningful and measurable progress.

3. Facilitate leadership-led communication of culture and values at least quarterly through accessible channels, such as town halls and cascaded management meetings, creating engagement with all employees.

4. Strengthen recognition efforts by highlighting all company values, with a focus on 'Creating Trust' (Respectful) and 'Driving Change' (Progressive). Recognition activities include utilising the company's recognition platform and implementing local programmes.

5. We rolled out the Culture Toolkit to over 50% of Borouge employees, covering key topics such as "Fail Fast, Recover Safe" and "Effective, Open Communication." The toolkit also includes specialised modules for line managers, designed to strengthen leadership capabilities and foster a high-performance culture.

The committee organises a series of initiatives to support the achievement of these goals including e-learning workshops, employee recognition, fireside chats, toolkits and in person events.



"At Borouge, our Culture Renovation Programme is more than an initiative, it's a commitment to empowering every individual, fostering collaboration, and building a workplace where innovation and respect drive our success. In Ruwais, we are proud to lead this transformation, ensuring our values are lived every day and that our people feel inspired to shape Borouge's future together."

Ali Hasan AlHosani, Senior Vice President, Operations - Olefins & Site Integration

Culture Tuesdays

Culture Tuesdays have become a vibrant part of our workplace experience, celebrating connection, creativity, and community. These weekly events continue to bring colleagues together in meaningful and memorable ways. From the very start of the year, our Culture Influencers team set the tone with warm welcomes and promises of exciting activities. And they delivered with a lineup that has kept spirits high and participation strong.



Cycling Together

We kicked off this year with two energising cycling events, including the women-only She Rides session at Hudariyat Island. The scenic views, great weather, and positive energy made it a perfect afternoon. Later, we took things up a notch with a vibrant ride at the YAS F1 Circuit, complete with music, colours, and enthusiastic Borouge cyclists pedalling through the track.



Creative & Culinary Delights

February brought more joy with a picnic workshop, featuring artistic painting in a serene park setting, followed by tasty snacks. Just before Ramadan, we hosted a full-set barbecue in the green park near our offices, a feast of flavours and friendly conversations.



Ramadan Appreciation

The Culture Renovation Committee marked Ramadan with a team Iftar gathering at the Ritz-Carlton, Abu Dhabi. This celebration followed a series of successful 'Culture Tuesdays' events such as the Cycling Tuesdays, Borouge Walk & Talk, Treasure Hunt, BBQ, Escape Room, Picnic & Paint, and many more. The evening offered a chance to reflect on favorite Culture Tuesday moments, while honoring our Culture Influencers with certificates of appreciation presented by Ahmed Al Khouri, VP, Global Planning, and Wafa Al Meer, VP, Digital. These initiatives reinforce Borouge's commitment to fostering an inclusive, vibrant workplace culture that supports employee well-being and collaboration.



Walk & Talk

Our Walk & Talk sessions have been a hit, offering a refreshing way to connect while enjoying the outdoors. During the cooler months these walks have brought together long-time colleagues and new faces, followed by delicious breakfasts and plenty of smiles. From the Corniche to the parks, this opportunity to stretch our legs and grow the spirit of camaraderie.



The Treasure Hunt

One of the most thrilling highlights was our Treasure Hunt, where six teams competed in a fun-filled quest. The winning team walked away with Hypermarket vouchers and golden chocolate, and the feedback was so positive that another hunt is already in the works.



Borouge Barista Competition

Coffee is more than a hot drink, in the UAE it symbolises hospitality, so it comes as no surprise that our largest event featured it. The passion for coffee is shown in the creative ways that our Borouge employees crafted their creations. Our contestants crafted the perfect cup of coffee which all participants were able to sample, including three anonymous judges who were tasked with scoring each coffee. Our winner used his skills in AI to craft the best cup of coffee and win our competition.



Supporting our Communities

At Borouge, our people efforts further extend beyond our organisational boundaries, as we aspire to make a meaningful impact on the communities we serve. Beyond Emiratisation, we have introduced several community initiatives focused on educating, developing and inspiring individuals within the regions we operate and serve.

We believe engaging with and investing in our communities is a key part of our growth and sustainable development. Thus, we have a proud history of supporting local communities and fostering long-term, mutually beneficial partnerships and social initiatives.

We focus our CSR engagement focuses on four key areas: community development, science education, environmental stewardship, and global outreach.

AED 300,460

Amount invested in community

100%

Operations with local community engagement, impact assessments and development programs

22,932

People impacted from volunteering initiatives

981

Volunteering man-hours

648

Volunteers

0

Operations where involuntary resettlement took place







Our CSR Activities across the Globe



10-years of Borouge without Borders

Over the past decade, our employees have dedicated their time, skills, and passion to making a positive impact on communities where we operate. This year marks a remarkable milestone for Borouge as we celebrate the 10th anniversary of our Volunteering Programme, Borouge without Borders.

Launched in 2016, the Borouge without Borders was built on our company's commitment to Corporate Social Responsibility and community engagement. What began as a small initiative has grown into a company-wide drive for change in Middle East and Asia.

10 Years of Achievements:

• Over 3,370 hours of volunteer service contributed

• Over 900 volunteers participated across multiple locations.

• More than 55 projects were delivered across UAE & Asia, supporting causes such as:

• Donation campaigns: Books donation for Autism children, supporting the afflicted in Syrian Arab Republic & Turkish Republic, Tarahum for Gaza, Stand for Lebanon, Borouge Outfit Donation & Blood donations

• Supporting families in needs

• Celebrating International & National occasions with orphans, elders and people of determination

• Organising entertainment programmes for elders and orphans

• Partnerships with local and NGOs organisations in UAE & Asia to maximise impact that reached to an approximate of 22,330 positive impacts so far.

From managing large-scale events to adapting during the COVID-19 pandemic and supporting the company in preserve strong financial position and deliver on Net Profit targets the past decade brought challenges that taught us resilience, creativity, and the importance of collaboration to continue the positive impact on communities worldwide.

Employee volunteerism programs are win-win-win, benefiting the employee, the company, and the community, which makes them one of the most cost-effective methods to demonstrate commitment to a community.

Middle East

84
Volunteers

260
Volunteering man-hours

421
People impacted from volunteering initiatives



"Giving back to the community is where care meets action. Through Borouge without Borders, we empower our employees to contribute their time and skills, creating meaningful impact and stronger communities. Making a difference in someone's life is something I'm committed to personally and it's incredibly fulfilling to see the positive change it brings; not only as part of my job, yet it's also a passion I carry every day."

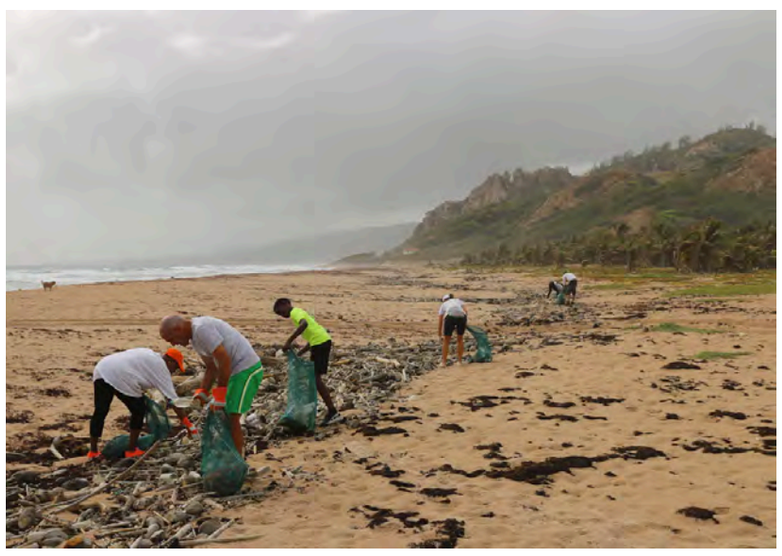
Maha Alremeithi, Senior Officer, Corporate Social Responsibility

Asia

385
Volunteers

559
Volunteering man-hours

17009
School and university students impacted









Polymers on the Move (POTM) was established ten years ago in line with Borouge's commitment to CSR and youth focused initiatives. The main purpose of the program is to reignite the passion for science and STEM in the younger generation, to inspire the next generation of engineers and scientists that will one day compose the workforce of Borouge. Part of that, is to educate them on circularity and the responsible use of materials. Through interactive workshops, engaging presentations, hands-on experiments and a guided visit to the Borouge Innovation Centre in Abu Dhabi, students gain firsthand experience of Borouge's cutting-edge technologies and creative work culture. We believe that by empowering the youth to think critically about sustainability and innovation, we help shape a more informed and environmentally conscious future.

Middle East

111
Volunteers

63
Volunteering man-hours

1319
School and university students impacted

Asia

14
Volunteers

16
Volunteering man-hours

239
School and university students impacted



"At Borouge, we take pride in leading the Polymers on the Move program. Each student visit fosters curiosity and a deep appreciation for science. Their engagement motivates us to advance knowledge and innovation. Education remains the cornerstone of a sustainable future. Together, we strive to empower the next generation of scientific leaders."

Ahmed Balalla, Assistant Researcher, Innovation Support









Borouge and the Abu Dhabi Department of Education and Knowledge (ADEK) launched the inaugural ADEK–Borouge Student Challenge at Maryam bint Omran School. The programme connected subjects like science, maths, IT and social studies to urgent environmental themes like energy, waste and mobility. Students worked in teams to apply their knowledge to practical challenges posed by Borouge experts, bringing sustainability to life in ways that surprised even the judges. This year's theme was focused on 'Let's Go Zero 2050'.

12
Volunteers

14
Volunteering man-hours

318
People impacted from volunteering initiatives



Innovative Plastics Quest

The Innovative Plastics Quest - Borouge's flagship youth sustainability challenge - continued its mission in 2025 to reshape perceptions around plastics by engaging students across the UAE in a series of creativity-driven competitions. Designed to promote responsible use, recycling, and re-use of plastics, the initiative empowered young innovators from Grade 7 and above to explore plastics' positive role in society through videos, storytelling, 3D models, and AI-enhanced submissions. By combining inspiration sessions, hands-on challenges, and sustainability-centric criteria, the program successfully nurtured environmental awareness and future-ready thinking among youth, reinforcing Borouge's commitment to community engagement and circularity.

33+

Schools invited

275

Participating students

7

Schools registered

220

Children participating online

4

Challenge themes

114

Student groups formed



"I'm truly impressed by how the children's understanding of plastics is evolving, from misconceptions to recognising that, when used responsibly, plastics can offer endless benefits. Their creative ideas on recycling and sustainability show they're ready to lead us toward a more circular, responsible future."

Rachel Zhang, Senior Specialist HSE, Asia North



Athar Initiative

In June we launched our community outreach program in line with the UAE's Year of Community. We welcomed guests from Abu Dhabi Agriculture and Food Safety Authority to talk through real-life stories and innovations to showcase how Borouge products support sustainable agriculture.

8

Volunteers

13

Volunteering man-hours

22

People impacted from volunteering initiatives





We believe access to clean water and proper sanitation is a human right, however it remains a critical issue for billions around the world. For families in remote villages, this could mean walking miles every day to fetch unsafe water. For hospitals, it means struggling to maintain hygiene and protect patients. For communities, it means facing health risks that could be prevented.

For over 18 years, Borouge has taken an active role in helping to tackle this challenge through our joint initiative with Borealis through Water for the World. The mission is clear - ensuring that every person, regardless of where they live, has access to safe water and sanitation. We are proud of the contributions we have had to projects across the world, each being a story of resilience, collaboration, and hope.

Shortlisted for the Platt's Global Energy Award 2025

Expanding Access

We've built and rehabilitated water systems that bring safe drinking water to underserved communities, reducing the burden on women and children who often walk long distances for water.

Innovating for Sustainability

By leveraging polymer-based solutions, we create durable infrastructure that withstands harsh conditions and lasts for generations.

Building Partnerships

Collaboration is at the heart of our approach. We work with NGOs, governments, and local communities to ensure solutions are practical, sustainable, and culturally appropriate.

Raising Awareness

Beyond infrastructure, we empower communities with knowledge, promoting water conservation and hygiene practices that protect health and preserve resources.



"The true power of the Water for the World program lies not in its mission statement or annual donations, but in the real impact delivered on the ground, it is proof that purpose becomes powerful when it turns into action. Since 2007, our partnerships across the value chain have helped more than 1 million people gain access to safe water and sanitation; from 24/7 supply in Malakapur - India, to hospitals in Vietnam, schools in Tanzania and rapid relief for earthquake and flood victims. These projects show how plastic infrastructure when used responsibly can uplift communities and create lasting sustainable change. This is where purpose becomes action and action becomes impact."

Abdullah Saber, Head of Global Marketing Infrastructure



Operation Clean Sweep

We are signatories of Operation Clean Sweep ® (OCS), an international initiative founded in 1991 aimed at preventing plastic resin loss into the environment. Adopted by Borouge, we continue to eliminate plastic leakage through our operations and supply chain.





Digital & IT Transformation

One of the key challenges faced by Borouge is the speed of technological advancements in the field of petrochemicals and electrification. As the efficiency of energy use increases we are able to consume less, supporting our journey into electrification. As the technology evolves in the green energy space, we work to be able to incorporate that into our operations. The use of clean energy in B4 shows our commitment to incorporating the latest technology into our operations. We also believe that to create a more circular economy there needs to be not only partnerships but technologies in place to support those partnerships. Borouge has taken an active role in creating these opportunities. We have enhanced our collaboration with Union Pipes Industry (UPI) and pledged over 20 million AED of 100% post-consumer recycled polypropylene to them which will be transformed into pallets, and added back into the supply chain through partnerships with Qonexa and Intraco Pallet.

In 2025, Borouge continued to advance its sustainability and operational excellence goals through a series of strategic digital initiatives. We believe these projects not only enhanced efficiency and resilience but also laid the groundwork for long-term growth in a rapidly evolving market.

B4 Digital Readiness Project Implementation

Aims to expand Production operations by implementing SAP and MAS applications to enhance Borouge operational efficiency and support business growth.

Bingo Project Implementation

Implementing a solution across SAP, Salesforce and Delmia Quintiq applications enabling BIPL to evolve its hybrid business model, enhance operational resilience, advance circular, and sustainable economy growth objectives for Borouge.

Salesforce & Delmia Quintiq Integration Project

Integration of Salesforce with Quintiq to leverage business insights from sales data and develop an efficient sales strategy that considers current market demands. Salesforce and Quintiq integration now allows for a Chinese language option on our customer portal, expanding the usability of the system for our growing markets.

Safeguarding Data Privacy

In every interaction with employees, partners, and stakeholders, Borouge recognises that personal data is not just information; it's a reflection of individual and corporate integrity. That's why Borouge is deeply committed to managing and processing personal data with the utmost care and transparency.

Across the countries where Borouge operates, we strive to achieve compliance with local and international data protection laws. This isn't just a legal obligation - it's a cornerstone of ethical business practice. Borouge's Data Privacy and Protection Policy serves as our guiding framework, supported by comprehensive guidelines embedded in the Code of Conduct, which reinforce Borouge's dedication to responsible data management and regulatory adherence.

Throughout the reporting period, Borouge maintained a clean record: no substantiated complaints concerning breaches of customer privacy were received from external parties or regulatory bodies. We also conduct annual internal audits on customer privacy to further ensure customer privacy is maintained. Our performance and approach reflects the strength of our systems and policies, as well as our culture of accountability and respect.

By embedding privacy principles into our operations and fostering a culture of compliance, Borouge continues to uphold the trust placed in it by employees and third parties.

0

Complaints received concerning breaches of customer privacy

0

Leaks/losses of customer data

ADNOC SAP Reload Project

As part of a broader Group Digital Initiative, Borouge undertook the Systems, Applications, and Products in Data Processing (SAP) Reloaded Project to migrate ADNOC's SAP landscapes to a new ADNOC-managed data centre. This project enables end-to-end visibility across the supply chain, while also integrating predictive analytics, enabling greater control, security, and performance across critical business systems.

By integrating SAP into a data processing tool, we are able to gain visibility into our supply chain through real-time tracking across Asia, MEAE, and Africa regions. Supported by an integrated dashboard we have enhanced our customer service by using predictive analytics to help us proactively resolve potential issues.



AI Driven Operations

Borouge is continuing to implement AIDT-powered autonomous solutions across the value chain of our business, covering Operations, Asset Management, Supply Chain, Sales & Marketing, Innovation & Research, HSE and our Corporate functions. Borouge's comprehensive transformation is anchored on strategic partnerships with world-leading service providers such as Honeywell, Yokogawa, Siemens, SAS, Emerson, Maersk, MBZUAE, and Gecko Robotics in addition to strong in-house capabilities. This foundation enables the deployment of advanced AI and digital solutions; including autonomous operations, storage probability prediction, demand planning, hazard identification through computer vision, robotic inspections, and real-time optimization to name a few. A critical pillar of this transformation is workforce upskilling, delivered through the 'Excite, Educate and Position' framework, to help ensure our teams are equipped to thrive in a digitally driven future.

$715M
Value delivered against $575M target

$479M
Planned investment into AIDT from 2026 to 2030



"At Borouge, AI is powering a new era of sustainability where data is not just analysed, but acted on. From improving energy efficiency to reducing emissions, our AI-led initiatives are delivering measurable impact and accelerating our journey to a more sustainable future."

Ghalib Al Afifi, Vice President, Corporate Excellence



AI Enabled Autonomous Operations

In 2025, we advanced Phase I of this initiative, focused on the 'Safe Operations' element, in collaboration with our strategic partners. This phase lays the foundation for equipping our operating facilities with AI-driven autonomous control rooms that leverage agentic AI to enable real-time decision-making, enhance value creation, and help mitigate operational risks. Through advanced data analytics, anomaly detection, and pattern prediction, these capabilities are designed to activate interconnected agentic AI solutions across our operations. This will enable seamless field coordination, smoother shift handovers, enhanced transient-operation management, optimised plant performance, and flawless communication. Robust groundwork has already commenced to enable successful deployment in the coming years.

"Our collaboration with Borouge is a clear example of how joint efforts can accelerate innovation across industry. By integrating AI and automation technologies into core operations, we are helping unlock new levels of efficiency, safety, and performance. This agreement shows how advanced technologies, applied with purpose, can reshape industrial operations at scale."

George Bou Mitri, President of Honeywell Industrial Automation, Middle East

"An AI-powered control room is a next generation operational hub that leverages artificial intelligence, machine learning and automation to optimise decision-making, automate processes, enhance safety and boost efficiency sustainably, transforming the control room from a reactive monitoring station to a proactive, intelligent command centre."

Norinao Sato, President and CEO of Yokogawa Middle East & Africa

As Borouge is advancing and implementing a range of cutting-edge AI and digital solutions as part of its transformation journey, some of the key initiatives include:



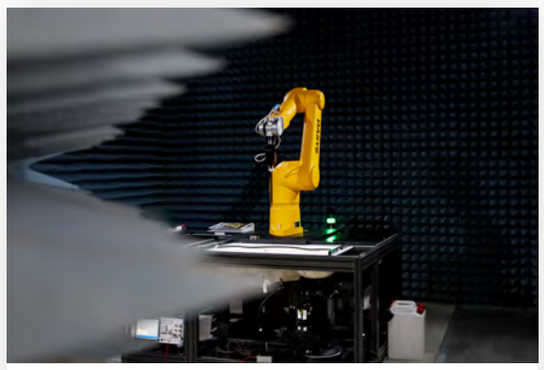
Borouge's Supply Chain Agentic Hub

Borouge is transforming traditional logistics and supply chain operations to fully AI & digitally enabled processes through centralised digital hub, by data integration & storage, cleansing and knowledge mapping. The hub links external data sources and global supply chain factors to enhanced customer regularity, price forecast, demand planning and inventory management. Borouge is now working with its leading shipping line partners to integrate their systems to maximised yield of Agentic Hub.



3D Printing & Digital Warehouse

Borouge has successfully completed POC by producing more than 450 critical spare part through 3D printing, that has significantly reduced cost, lead time and inventory carrying cost. Aiming to deploy this digital technology at full scale; Borouge has identified 15,000+ potential spares to digitise while more than 1,500 spares are planned during 2026.



Robotic Sphere Inspection

Inspection of spherical tanks using Robotics was successfully performed during 2025 turnaround at Borouge. A wall-climbing robot was deployed to conduct ultrasonic thickness measurements on the tank to assess its structural integrity and overall health. This AI enabled solution has enhanced safety and enabled faster inspection, thus reducing turnaround time and costs [related to inspection and maintenance].



Crackers Front-End Online Optimisation

By integrating AI, process modelling, and real-time analytics, Borouge's crackers will be designed operate at their most efficient, profitable, and sustainable levels by dynamically adjusting over 2,500 process parameters and 70 performance targets while maintaining 500+ operational constraints.



Knowledge-based Sales System

The Borouge sales team benefits from an AI enabled, knowledge-based system built on 25 years of structured and unstructured data. By leveraging large language models, the system provides faster and more accurate access to information, strengthening decision making, enhancing marketing efficiency, and improving customer service.



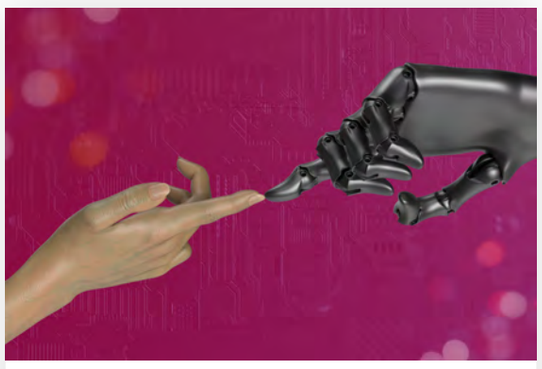
Realwear Z1 Navigator

The full-scale deployment of RealWear Navigator following a successful proof of concept in early 2025 represents another major step in Borouge's AI and digital enablement journey. This intrinsically safe, rugged wearable headset is designed for frontline teams operating in hazardous environments, providing a voice activated, hands free interface that displays critical digital information directly in the field. It has significantly enhanced productivity, safety, and efficiency in conditions where traditional electronics cannot be used. Our field teams are now benefiting from remote expert assistance, improved inspection and data capture, and reduced downtime and operational errors.



Borouge's Robotics Process Automation

AI is leveraged in process automation through Robotic Process Automation (RPA) to execute repetitive tasks across our operations, to help support consistent and error-free performance while reducing manual workload and the risk of human error. This initiative not only enhances process reliability and speed but also supports operational scalability and accelerates Borouge's broader digital transformation journey.



Launch of Meera GPT Agent

In January, our Digital & Analytics Solutions and Sustainability teams partnered to launch a specialised Borouge Sustainability Agent, Meera GPT. This tool allows ADNOC employees to ask and learn about sustainability in our organisation, including goals, strategies, governance, and initiatives. This initiative was awarded the first runner up in the Borouge Excellence Awards under the AI & Digitalisation stream.

This year we signed an MoU with leading circular waste companies in China (Ningbo Dabashou and Ningbo Hajing) to establish a waste to recycling built ecosystem, by application of AI based collections systems and funds from World Bank.

Recognition, Reward, and Upskilling Programme

Borouge's AIDT Transformation journey has earned significant external recognition, underscoring its leadership in innovation. Key accolades include the GPCA Supply Chain Innovation Award and two Industry Eagle Awards - Gold for S&OP Quintiq and Bronze for its AI-driven demand planning solution. Additionally, Borouge was named a finalist for its real-time optimiser at the IChemE Global Awards and the Gulf Energy Excellence Awards, further validating its commitment to embedding intelligence and automation across operations to drive long-term value creation. A highlight of this success was Borouge's demonstration at ADIPEC 2025, which attracted industry leaders and positioned Borouge at the forefront of transformative advancements across the value chain.

This journey is anchored in a strong commitment to innovation and digital adoption, guided by our Change Management Strategy structured around three core pillars: Excite, Educate, and Position. As part of this approach, Borouge launched a comprehensive upskilling programme to strengthen workforce capabilities through diverse internal and external learning opportunities. The initiative has achieved remarkable success, with 64.4% of employees, more than 1,700 individuals, actively participating, surpassing our annual target of 60%.



Net Zero by 2045

Borouge remains committed to playing a role in the UAE's energy transition and supporting the nation's Net Zero 2050 ambition. In line with this direction, we have established our own long-term target to achieve Net Zero by 2045 for our Scope 1 and 2 emissions, reflecting both our priority as an industrial leader and the reality of our hard-to-abate sector.

Over the past years, Borouge has successfully delivered on its 2030 emissions intensity reduction target for Scope 1 and 2 of 25% from a 2018 baseline. This achievement was made possible through a record energy efficiency campaign that began in 2019 and continues until today. The campaign pursued optimisations across our operations "leaving no stone unturned" and delivered meaningful and lasting reductions in emissions intensity. In addition to optimisation, Borouge implemented several targeted capital projects, including waste-heat recovery and other efficiency-enhancing technologies, which helped embed lower-carbon performance structurally across our assets. Based on our current growth plans and operational forecasts, we expect to maintain this achievement through 2030.

Looking ahead, Borouge aims to initiate the development of a comprehensive Decarbonisation Strategy that will define our pathway toward 2045. This future strategy will be built on proven decarbonisation levers commonly adopted across the global chemicals and polyolefins sector, adapted to our operational context and technology readiness:

Energy Efficiency

We plan to embed energy efficiency improvements across our assets to ensure that as our operations grow, they do so with reduced emissions intensity.

Fuel Switch

Borouge intends to explore lower-carbon fuel options, including the potential role of hydrogen and other alternative fuels within our processes, subject to technological and infrastructure developments.

Electrification

We will assess opportunities to electrify conventionally fuelled systems and equipment, including long-term exploration of electrifying major units such as crackers, as well as smaller applications where technically and economically viable.

Renewable and Clean Energy Supply

Borouge will evaluate options to expand the use of clean electricity through multiple avenues, including power purchase agreements (PPAs), self-generation, and the credible use of renewable energy certificates (RECs) where appropriate.

Carbon Capture & Storage

Recognising the nature of our industry and the challenges associated with decarbonising certain process emissions, we will consider carbon capture as a potential long-term lever for residual emissions that cannot be abated through other means.

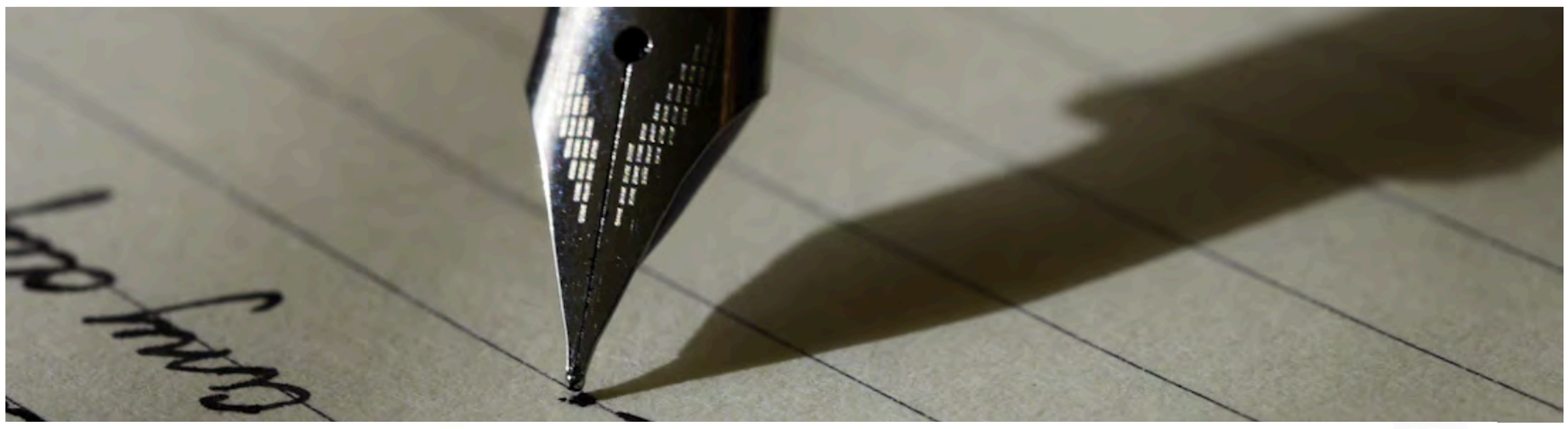
Our pathway to 2045 will be iterative and informed by technology maturity, operational feasibility, and global best practices. As we begin this work, Borouge intends to strengthen its governance, analytics, and project assessment capabilities to keep each step credible, pragmatic, and value driven.



Appendices

This section is interactive, click the headings within the 'Report Section' columns to navigate to the relevant page

Letter of Assurance



intertek
Total Quality. Assured.

Independent Limited Assurance Statement to Borouge on a selection of sustainability metrics within their Sustainability Report 2025
To the Management of Borouge PLC., United Arab Emirates (UAE)

Introduction

Intertek Global Ltd., Abu Dhabi ("Intertek") was engaged by Borouge PLC ("Borouge") to provide an independent limited assurance on the selection of consolidated environmental and social disclosures listed in the scope ('the selected disclosures') presented in the Sustainability Report for 2025 ('the Report'). In preparing and presenting the selected disclosures, Borouge applied the Global Reporting Initiative Sustainability Reporting Standards ("GRI Standards"). The assurance was performed in accordance with the requirements of International Federation of Accountants' (IFAC) International Standard on Assurance Engagement (ISAE) 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information.

Objective

The objectives of this limited assurance exercise were, by review of objective evidence, to confirm whether any evidence existed that the selected disclosures, as declared in the Report, were not accurate, complete, consistent, transparent, and free of material error or omission in accordance with the criteria outlined below.

Intended Users

This Assurance Statement is intended to be a part of the Borouge's Sustainability Report 2025.

Responsibilities

The management of Borouge is solely responsible for data collection, preparation and presentation of the selected disclosures aligned with selected criteria for reporting. Management is also responsible for the design, implementation, and maintenance of internal controls relevant to the preparation of the Report so that it is free from material misstatement, whether due to fraud or error.

Intertek's responsibility, as agreed with the management of Borouge, is to provide assurance and express an opinion in the Assurance Statement based on our verification following the assurance scope and criteria given below. Intertek does not accept or assume any responsibility for any other purpose or to any other person or organization. This document represents Intertek's independent and balanced opinion on the content and accuracy of the information and data held within the report.

Assurance Scope

The Assurance has been provided for selected sustainability performance disclosures presented by Borouge in the Report. The reporting boundary included data and information for the period 1st January 2025 to 31st December 2025 for the operations in United Arab Emirates and Singapore with respect to selected GRI disclosures as indicated below. Our scope of assurance included verification of data and information on selected disclosures reported as summarized below:

Environmental Disclosures	*Social Disclosures*
• Energy 2016: 302-1, 302-3 • Water and Effluents 2018: 303-3, 303-4, 303-5 • Emissions 2016: 305-1, 305-2 (includes flaring) • Waste 2020: 306-5	• Occupational Health and Safety 2018: 403-9

Sustainability Report for 2025| Limited Assurance Statement Page 1 of 2

Assurance Criteria

Intertek conducted the assurance work in accordance with the requirements of 'Limited Assurance' procedures as per the following standards:

- International Standard on Assurance Engagements (ISAE) 3000 (revised) for 'Assurance Engagements other than Audits or Reviews of Historical Financial Information'.

A limited assurance engagement comprises of limited depth of evidence gathering including inquiry and analytical procedures and limited sampling as per professional judgement of assurance provider.
A materiality level of 5% was applied. Assessment of compliance and materiality was undertaken against the stated calculation methodology and criteria.

Methodology

Intertek performed assurance work using a risk-based approach to obtain the information, explanations and evidence that was considered necessary to provide a limited level of assurance. The assurance was conducted by desk review with regard to the reporting and supporting records for the fiscal year 2025. Data and information supporting the Statement were historical in nature and proven by evidence. Our assurance task was planned and carried out during October-Jan 2026. The assessment included the following:

- Review of processes and systems used to gather and consolidate data.
- Examined and reviewed documents, data, and other information made available digitally.
- Conducted virtual interviews with key personnel responsible for data management.
- Assessment of appropriateness of various assumptions, estimations, and thresholds used by Borouge for data analysis.
- Review of sustainability disclosures on sample basis for the duration from 1st January 2025 to 31st December 2025 was carried out remotely through virtual interactions.

  Appropriate documentary evidence was obtained to support our conclusions on the information and data reviewed.

Conclusions

Intertek reviewed the selected disclosures provided by Borouge in the Report for the reporting period from 1st January 2025 to 31st December 2025. Based on the procedures performed and the evidence obtained, Intertek concludes with limited assurance that nothing has come to our attention that causes us to believe that the selected disclosures presented in Borouge' s sustainability report 2025, are not fairly stated, in all material aspects, based on the reporting criteria.

Intertek's Competence and Independence

Intertek is a global provider of assurance services with a presence in more than 100 countries employing approximately 43,000 people. The Intertek assurance team included competent sustainability assurance professionals, who were not involved in the collection and collation of any data except for this Assurance Opinion. Intertek maintains complete impartiality towards any people interviewed.

For Intertek

Myvizhi Somasundaram, Verifier
Technical Manager Climate Change & Sustainability
28thJan 2026

Elizabeth Mielbrecht, Reviewer
Project Director

No member of the verification team (stated above) has a business relationship with Borouge PLC (Borouge), its Directors or Managers beyond that is required of this assignment. No form of bribe has been accepted before, throughout and after performing the verification. The verification team has not been intimidated to agree to do this work, change and/or alter the results of the verification. The verification team has not participated in any form of nepotism, self-dealing and/or tampering. If any concerns or conflicts were identified, appropriate mitigation measures were put in place, documented and presented with the final report. The process followed during the verification is based on the principles of impartiality, evidence, fair presentation and documentation. The documentation received and reviewed supports the conclusion reached and stated in this opinion.

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GRI

The Global Reporting Initiative (GRI) is an independent organisation that provide businesses and governments a framework to align to for disclosing their ESG performance.

Note: 'Local' is defined as our Borouge PLC operations in the UAE & Singapore



GRI Theme	GRI Disclosures	Report Section
Organisation and Reporting Practices	2-1 Organisational details 2-2 Entities included in the organisation's sustainability reporting 2-3 Reporting period, frequency and contact point 2-4 Restatements of information 2-5 External assurance	2-1 About Borouge 2-2 Scope of Reporting 2-3 Reporting Period 2-4 None 2-5 Assurance
Activities and Workers	2-6 Activities, value chain and other business relationships 2-7 Employees 2-8 Workers who are not employees	2-6 About Borouge 2-7 Empowering our People 2-8 Empowering our People
Governance	2-9 Governance structure and composition 2-10 Nomination and selection of the highest governance body 2-11 Chair of the highest governance body 2-12 Role of the highest governance body in overseeing the management of impacts 2-13 Delegation of responsibility for managing impacts 2-14 Role of the highest governance body in sustainability reporting 2-15 Conflicts of interest 2-16 Communication of critical concerns 2-17 Collective knowledge of the highest governance body 2-18 Evaluation of the performance of the highest governance body 2-19 Remuneration policies 2-20 Process to determine remuneration 2-21 Annual total compensation ratio	2-9 Our Governance Structure 2-10 Board Committees 2-11 Board of Directors 2-12 Board of Directors, Sustainability Governance Framework 2-13 Sustainability Governance Framework 2-14 Assurance 2-15 Ethics 2-16 Ethics, Ethical Compliance 2-17 Our Governance Structure 2-18 Board Committees 2-19 Employee Benefits 2-20 Board Committees 2-21 Employee Benefits
Strategy, Policies and Practices	2-22 Statement on sustainable development strategy 2-23 Policy commitments 2-24 Embedding policy commitments 2-25 Processes to remediate negative impacts 2-26 Mechanisms for seeking advice and raising concerns 2-27 Compliance with laws and regulations 2-28 Membership associations	2-22 CEO message, VP Sustainability Message 2-23 Accountability in Action, Our Path to Net Zero 2-24 Accountability in Action, Our Path to Net Zero, Ethics, Ensuring Operational Safety, Empowering our People 2-25 Ethics 2-26 Ethics 2-27 Accountability in Action, Our Path to Net Zero, Ethics, Ensuring Operational Safety, Empowering our People 2-28 Industry Partnerships
Stakeholder Engagement	2-29 Approach to stakeholder engagement 2-30 Collective bargaining agreements	2-29 About Borouge 2-30 Not applicable in the UAE
GRI 201: Economic Performance 2016	GRI 201-1 Direct economic value generated and distributed GRI 201-2 Financial implications and other risks and opportunities due to climate change GRI 201-3 Defined benefit plan obligations and other retirement plans GRI 201-4 Financial assistance received from government	201-1 At the time of publishing this Sustainability Report, Borouge's audited financial statements were not yet released. For all financial-related data points, please refer to the Borouge Annual Financial Report for the most accurate and verified information 201-2 Climate risk management 201-3 Employee Benefits 201-4 During Jan-Dec 2025, we received RMB3,488,251.15 / USD475,582.70 cash financial assistance from the Chinese Government.
GRI 202: Market Presence 2016	GRI 202-1 Ratios of standard entry level wage GRI 202-2 Proportion of senior management hired from the local community	202-1 Not applicable in the UAE 202-2 Empowering our People
GRI 203: Indirect Economic Impacts 2016	GRI 203-1 Infrastructure investments and services supported GRI 203-2 Significant indirect economic impacts	203-1 & 203-2 At the time of publishing this Sustainability Report, Borouge's audited financial statements were not yet released. For all financial-related data points, please refer to the Borouge Annual Financial Report for the most accurate and verified information
GRI 204: Procurement Practices 2016	GRI 204-1 Proportion of spending on local suppliers	204-1 Driving Sustainable Supply Chains

GRI 205: Anti-corruption 2016	GRI 205-1 Operations assessed for risks related to corruption GRI 205-2 Communication and training about anti-corruption policies and procedures GRI 205-3 Confirmed incidents of corruption and actions taken	205-1 Ethical Compliance 205-2 Ethics, Ethics Training 205-3 Ethics
GRI 206: Anti-competitive Behavior 2016	GRI 206-1 Legal actions for anti-competitive behaviour, anti-trust and monopoly practises	206-1 Ethical Compliance
GRI 207: Tax 2019	GRI 207-1 Approach to tax GRI 207-2 Tax governance, control and risk management GRI 207-3 Stakeholder engagement and management of concerns relating to tax GRI 207-4 Country-by-country reporting	207-1 Our Approach to Tax 207-2 Our Approach to Tax, Risk Management 207-3 Ethics 207-4 Data not disclosed
GRI 301: Materials 2016	GRI 301-1 Materials used by weight or volume GRI 301-2 Recycled input materials used GRI 301-3 Reclaimed products and their packaging materials	301-1 Driving Sustainable Supply Chains 301-2 Driving Sustainable Supply Chains 301-3 Data not disclosed
GRI 302: Energy 2016	GRI 302-1 Energy Consumption within the organisation GRI 302-2 Energy Consumption outside of the organisation GRI 302-3 Energy Intensity GRI 302-4 Reduction of energy consumption GRI 302-5 Reductions in energy requirements of products and services	302-1 Energy Consumption and Intensity 302-2 Energy Consumption and Intensity 302-3 Energy Intensity of Operations 302-4 Energy Consumption and Intensity 302-5 2030 Energy Roadmap
GRI 303: Water and Effluents 2018	GRI 303-1 Interactions with water as a shared resource GRI 303-2 Management of water discharge related impacts GRI 303-3 Water withdrawal GRI 303-4 Water discharge GRI 303-5 Water Consumption	303-1 Water Consumption, Discharge and Quality 303-2 Water Consumption, Discharge and Quality 303-3 Water Consumption, Discharge and Quality 303-4 Water Consumption, Discharge and Quality 303-5 Water Consumption, Discharge and Quality
GRI 305: Emissions 2016	GRI 305-1 Direct (Scope 1) GHG emissions GRI 305-2 Energy indirect (Scope 2) GHG emissions GRI 305-3 Other indirect (Scope 3) GHG emissions GRI 305-4 GHG emissions intensity GRI 305-5 Reduction of GHG emissions GRI 305-6 Emissions of ozone-depleting substances (ODS) GRI 305-7 Nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions	305-1 Greenhouse Gas Emissions 305-2 Greenhouse Gas Emissions 305-3 GHG - Scope 3 305-4 GHG - Emissions Intensity 305-5 Our Path to Net Zero 305-6 Flared Hydrocarbon, Hydrocarbons 305-7 Non GHG - Air Emissions
GRI 306: Waste 2020	GRI 306-1 Waste generation and significant waste related impacts GRI 306-2 Management of significant waste related impacts GRI 306-3 Waste generated GRI 306-4 Waste Diverted from disposal GRI 306-5 Waste directed to disposal GRI 306-6 Significant Spills	306-1 Waste Generation and Disposal 306-2 Waste Generation and Disposal, Continuous Improvement of our Product Line 306-3 Waste Generation and Disposal 306-4 Waste Generation and Disposal 306-5 Waste Generation and Disposal 306-6 0 incidents of significant spills in 2025
GRI 308: Supplier Environmental Assessment 2016	GRI 308-1 New suppliers that were screened using environmental criteria GRI 308-2 Negative environmental impacts in the supply chain and actions taken	308-1 Environmental Protection 308-2 Environmental Protection, Product Stewardship, Driving Sustainable Supply Chains, Innovating for Sustainable Solutions
GRI 401: Employment 2016	GRI 401-1 New employee hires and employee turnover GRI 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees GRI 401-3 Parental leave	401-1 Empowering our People 401-2 Employee Benefits 401-3 Wellbeing & Gender Balance
GRI 403: Occupational Health and Safety 2018	GRI 403-1 Occupational health and safety management system GRI 403-2 Hazard identification, risk assessment, and incident investigation	403-1 Ensuring Operational Safety 403-2 Ensuring Operational Safety 403-3 Ensuring Operational Safety, Health Surveillance Programme

	GRI 403-3 Occupational health services GRI 403-4 Worker participation, consultation, and communication on occupational health and safety GRI 403-5 Worker training on occupational health and safety GRI 403-6 Promotion of worker health GRI 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships GRI 403-8 Workers covered by an occupational health and safety management system GRI 403-9 Work-related injuries GRI 403-10 Work-related ill health	403-4 Reporting Methods 403-5 Health & Safety Training 403-6 Workers Protection Standard, Work Management System 403-7 HSE Governance, Work Management System 403-8 Ensuring Operational Safety 403-9 Ensuring Operational Safety 403-10 Ensuring Operational Safety
GRI 404: Training and Education 2016	GRI 404-1 Average hours of training per year per employee GRI 404-2 Programs for upgrading employee skills and transition assistance programs GRI 404-3 Percentage of employees receiving regular performance and career development reviews	404-1 Training & Development 404-2 Training & Development 404-3 Employee Benefits
GRI 405: Diversity and Equal Opportunity 2016	GRI 405-1 Diversity of governance bodies and employees GRI 405-2 Ratio of basic salary and remuneration of women to men	405-1 Our Governance Structure, Empowering our People, Wellbeing & Gender Balance 405-2 Not applicable in the UAE
GRI 406: Non-discrimination 2016	GRI 406-1 Incidents of discrimination and corrective actions taken	406-1 Wellbeing & Gender Balance
GRI 408: Child Labor 2016	GRI 408-1 Operations and suppliers at significant risk for incidents of child labour	408-1 H&S within our Operations, Human Rights
GRI 409: Forced or Compulsory Labor 2016	GRI 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	409-1 Human Rights
GRI 410: Security Practices 2016	GRI 410-1 Security personnel trained in human rights policies or procedures	410-1 Human Rights
GRI 413: Local Communities 2016	GRI 413-1 Operations with local community engagement, impact assessments, and development programs GRI 413-2 Operations with significant actual and potential negative impacts on local communities	413-1 Supporting our Communities, Our Circular Approach 413-2 Supporting our Communities
GRI 414: Supplier Social Assessment 2016	GRI 414-1 New suppliers that were screened using social criteria GRI 414-2 Negative social impacts in the supply chain and actions taken	414-1 Driving Sustainable Supply Chains 414-2 Globally Harmonised System (GHS) Criteria, Product Stewardship, Driving Sustainable Supply Chains, Supporting our Communities
GRI 416: Customer Health and Safety 2016	GRI 416-1 Assessment of the health and safety impacts of product and service categories GRI 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	416-1 Product Stewardship 416-2 Globally Harmonised System (GHS) Criteria

SASB

The Sustainability Accounting Standards Board (SASB) was a framework that integrates financial material sustainability information into the required disclosures.



SASB Topic	SASB Code	Accounting Metric	Report Section
Greenhouse Gas Emissions	EM-MM-110a.1 EM-MM-110a.2	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	EM-MM-110a.1 Greenhouse Gas Emissions EM-MM-110a.2 Our Path to Net Zero
Air Quality	RT-CH-120a.1	Air emissions of the following pollutants: (1) NOX (excluding N2O), (2) SOX, (3) volatile organic compounds (VOCs), and (4) hazardous air pollutants (HAPs)	RT-CH-120a.1 Non GHG - Air Emissions
Energy Management	RT-CH-130a.1	Total energy consumed Percentage grid electricity Percentage renewable Total self-generated energy	RT-CH-130a.1 Energy Consumption and Intensity
Water Management	RT-CH-140a.1 RT-CH-140a.2 RT-CH-140a.3	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress Number of incidents of non-compliance associated with water quality permits, standards and regulations Description of water management risks and discussion of strategies and practices to mitigate those risks	RT-CH-140a.1 Water Consumption, Discharge and Quality RT-CH-140a.2 Water Consumption, Discharge and Quality RT-CH-140a.3 Water Consumption, Discharge and Quality
Hazardous Waste Management	RT-CH-150a.1	(1) Amount of hazardous waste generated (2) percentage recycled	RT-CH-150a.1 Waste Generation and Disposal
Community Relations	RT-CH-210a.1	Discussion of engagement processes to manage risks and opportunities associated with community interests	RT-CH-210a.1 Sustainability in our DNA
Workforce Health & Safety	RT-CH-320a.1 RT-CH-320a.2	(1) Total recordable incident rate (TRIR) (2) fatality rate for (a) direct employees and (b) contract employees Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks	RT-CH-320a.1 HSE Governance RT-CH-320a.2 Ensuring Operational Safety
Product Design for Use-phase Efficiency	RT-CH-410a.1	Revenue from products designed for use phase resource efficiency	RT-CH-410a.1 At the time of publishing this Sustainability Report, Borouge's audited financial statements were not yet released. For all financial-related data points, please refer to the Borouge Annual Financial Report for the most accurate and verified information
Safety & Environmental Stewardship of Chemicals	RT-CH-410b.1 RT-CH-410b.2	(1) Percentage of products that contain Globally Harmonised System of Classification and Labelling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances (2) percentage of such products that have undergone a hazard assessment Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human or environmental impact	RT-CH-410b.1 Globally Harmonised System (GHS) Criteria RT-CH-410b.2 Globally Harmonised System (GHS) Criteria
Management of the Legal & Regulatory Environment	RT-CH-530a.1	Discussion of corporate positions related to government regulations or policy proposals that address environmental and social factors affecting the industry	RT-CH-530a.1 Environmental Protection, Our Path to Net Zero
Operational Safety, Emergency Preparedness & Response	RT-CH-540a.1 RT-CH-540a.2	Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR)	RT-CH-540a.1 HSE Governance RT-CH-540a.2 HSE Governance

TCFD

The Taskforce for Climate Financial-related Disclosures (TCFD) aims to ensure that companies are reporting in a consistent and transparent manner.



Number	TCFD Disclosures	Report Section
1	Describe the board's oversight of climate-related risks and opportunities.	Board of Directors
2	Describe management's role in assessing and managing climate-related risks and opportunities.	Sustainability Governance Framework
3	Describe the climate-related risks and opportunities the company has identified over the short, medium, and long term.	Climate Risk Assessment
4	Describe the impact of climate-related risks and opportunities on the company's businesses, strategy, and financial planning.	Climate Risk Management
5	Describe the resilience of the company's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	Climate Risk Management
6	Describe the company's processes for identifying and assessing climate-related risks.	Climate Risk Management
7	Describe the company's processes for managing climate-related risks.	Climate Risk Management
8	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the company's overall risk management.	Risk Management
9	Disclose the metrics used by the company to assess climate- related risks and opportunities in line with its strategy and risk management process.	Our Path to Net Zero
10	Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	Greenhouse Gas Emissions, Scope 3, Climate Risk Assessment
11	Describe the targets used by the company to manage climate-related risks and opportunities and performance against targets.	Our Path to Net Zero

ADX

The Abu Dhabi Securities Exchange (ADX) is the stock exchange located in Abu Dhabi, UAE. They are regulated by the Securities and Commodities Authority (SCA) and have a keen interest in promoting the importance of ESG and sustainability. They do this, in part, by requiring ESG disclosures for all listed companies.



ADX Theme	ADX Disclosures	Report Section
E1. Environmental Operations	E1.1 Does your company follow a formal Environmental Policy? E1.2 Does your company follow specific waste, water, energy, and/or recycling policies? E1.3 Does your company use a recognised energy management system?	E1.1 Yes, environmental commitments are covered under the Borouge Sustainability Policy, as there is no standalone Environmental Policy E1.2 Yes E1.3 Yes
E2. Water Usage	E2.1 Total amount of water consumed E2.2 Total amount of water reclaimed	E2.1 Water Consumption, Discharge and Quality E2.2 Water Consumption, Discharge and Quality
E3. Waste Generation	E3.1 Total waste generated, per waste type E3.2 Percentage of waste recycled, per waste type	E3.1 Waste Generation and Disposal E3.2 Waste Generation and Disposal
E4. Energy Usage	E4.1 Total amount of energy directly consumed E4.2 Total amount of energy indirectly consumed	E4.1 Energy Consumption and Intensity E4.2 Energy Consumption and Intensity
E5. Energy Intensity	E5.1 Total direct energy usage per output scaling factor	E5.1 Energy Consumption and Intensity
E6. Energy Mix	E6.1 Percentage: Energy usage by generation type	E6.1 Energy Consumption and Intensity
E7. GHG Emissions	E7.1 Total amount in CO_2 equivalents, for Scope 1 E7.2 Total amount, in CO_2 equivalents, for Scope 2 (if) applicable E7.3 Total amount, in CO_2 equivalents, for Scope 3 (if) applicable	E7.1 Greenhouse Gas Emissions E7.2 Greenhouse Gas Emissions E7.3 Scope 3 GHG Emissions
E8. Emissions Intensity	E8.1 Total GHG emissions per output scaling factor E8.2 Total non-GHG emissions per output scaling factor.	E8.1 Greenhouse Gas Emissions E8.2 Greenhouse Gas Emissions
E9. Climate Strategy	E9.1 Describe the climate-related risks and opportunities that could reasonably be expected to affect your organisation's prospects. Also explain, for each climate-related risk your organisation has identified, whether your organisation considers the risk to be a climate-related physical risk or transition risk. E9.2 Describe the current and anticipated impacts of climate-related risks and opportunities on your organisation's business model and value chain. E9.3 How has your organisation responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including the plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation? E9.4 What are the current effects (during the reporting period) of climate-related risks and opportunities on your organisation's financial position, financial performance and cash flows for the reporting period (current financial effects)?	E9.1 Climate Risk Assessment E9.2 Climate Risk Assessment E9.3 Climate Risk Management E9.4 Climate Risk Management
E10. Climate Related Risks and Opportunities	E10.1 Describe the processes and policies your organisation uses to identify, assess, prioritise, and monitor climate-related risks, and the inputs and parameters used in these processes. E10.2 Whether and how does your organisation use climate related scenario analysis to inform the identification of climate-related risks?	E10.1 Climate Risk Management E10.2 Climate Risk Management
E11. Climate Governance	E11.1 Which governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) is responsible for oversight of climate-related risks and opportunities? E11.2 How does the body or individual consider climate-related risks and opportunities when overseeing your organisation's strategy? E11.3 Are performance metrics related to climate targets included in remuneration policies? If so, how? E11.4 Has your organisation delegated the role of overseeing climate-related risks and opportunities to a specific management-level position or committee,	E11.1 Sustainability Governance Framework E11.2 Sustainability Governance Framework E11.3 Sustainability Governance Framework E11.4 Sustainability Governance Framework

	and how is oversight over this role or committee exercised?	
E12. Climate Targets	E12.3 Are performance metrics related to climate targets included in remuneration policies? If so, how?	E12.3 Sustainability Governance Framework
S1. CEO Pay Ratio	S1.1 Ratio: CEO total compensation to median Full Time Equivalent (FTE) total compensation S1.2 Does your company report this metric in regulatory filings?	S1.1 & S1.2 Data is not public
S2. Gender Pay ratio	S2.1 Ratio: Median male compensation to median female compensation	S2.1 Employee Benefits
S3. Employee Turnover	S3.1 Percentage: Year-over-year change for full-time employees S3.2 Percentage: Year-over-year change for part-time employees S3.3 Percentage: Year-over-year change for contractors/consultants	S3.1 Wellbeing & Gender Balance S3.2 N/A S3.3 N/A
S4. Gender Diversity	S4.1 Percentage: Total enterprise headcount held by men and women S4.2 Percentage: Entry- and mid-level positions held by men and women S4.3 Percentage: Senior- and executive-level positions held by men and women	S4.1 Empowering our People S4.2 Empowering our People S4.3 Empowering our People
S5. Temporary Worker Ratio	S5.1 Percentage: Total enterprise headcount held by part-time employees S5.2 Percentage: Total enterprise headcount held by contractors and/or consultant	S5.1 0% S5.2 0.43%
S7. Nationalisation	S7.1 Percentage of national employees, per employment category	S7.1 Empowering our People
S8. Non-discrimination	S8.1 Does your company follow non-discrimination policy?	S8.1 Wellbeing & Gender Balance
S9. Health, Safety & Wellbeing	S9.1 Does your company follow an occupational health and/or health & safety policy?	S9.1 Ensuring Operational Safety
S10. Injury Time	S10.1 Percentage: Frequency of injury events relative to total workforce time	S10.1 HSE Governance
S11. Child and Forced Labour	S11.1 Does your company follow a child and/or forced labour policy? S11.2 If yes, does your child and/or forced labour policy also cover suppliers and vendors?	S11.1 Human Rights S11.2 Human Rights, Workers Protection Standard
S12. Human Rights	S12.1 Does your company follow a human rights policy? S12.2 If yes, does your human rights policy also cover suppliers and vendors?	S12.1 Human Rights S12.2 Human Rights
S13. Community Investment	S13.1 Amount invested in the community, as a percentage of company revenues	S13.1 Revenue is not disclosed in this report
G1. Board Independence	G1.1 Does company prohibit CEO from serving as board chair? G1.2 Percentage: Total board seats occupied by independent board member	G1.1 Board of Directors G1.2 Our Governance Structure
G2. Board Diversity	G2.1 Percentage: Total board seats occupied by men and women G2.2 Percentage: Committee chairs occupied by men	G2.1 Our Governance Structure G2.2 Not disclosed
G3. Supplier Code of Conduct	G3.1 Are your vendors or suppliers required to follow a Code of Conduct? G3.2 If yes, what percentage of your suppliers have formally certified their compliance with the code	G3.1 Driving Sustainable Supply Chains G3.2 Driving Sustainable Supply Chains
G4. Ethics & Prevention of Corruption	G4.1 Does your company follow an Ethics and/or Prevention of Corruption policy? G4.2 If yes, what percentage of your workforce has formally certified its compliance with the policy	G4.1 Ethics G4.2 Ethics
G5. Data Privacy	G5.1 Does your company follow a Data Privacy policy? G5.2 Has your company taken steps to comply with GDPR rules? Yes/No	G5.1 Safeguarding Data Privacy G5.2 Not 100% aligned with GDPR
G6. Sustainability Strategy	G6.1 Describe the sustainability-related risks and opportunities that could reasonably be expected to affect your organisation's prospects	G6.1 Climate Risk Assessment, Our Path to Net Zero G6.2 Climate Risk Assessment, Our Path to Net Zero G6.3 Climate Risk Management, Our Path to Net Zero

	G6.2 Describe the current and anticipated impacts of sustainability-related risks and opportunities on your organisation's business model and value chain. G6.3 Describe how your organisation responded to, and plans to respond to, sustainability-related risks and opportunities in its strategy and decision-making. G6.4 Describe the current and anticipated effects (during the reporting period) of sustainability-related risks and opportunities on your organisation's business model, financial position, performance, and cash flows. How are these risks considered in financial planning (current financial effects)?	G6.4 Climate Risk Management, Our Path to Net Zero
G7. Sustainability Risks Management	G7.1 Describe the processes and policies your organisation uses to identify, assess, prioritise, and monitor sustainability-related risks, and the inputs and parameters used in these processes. G7.2 How are the processes for identifying, assessing, prioritising and monitoring sustainability-related risks and opportunities integrated into and informing your organisation's overall enterprise risk management process?	G7.1 Climate Risk Management, Our Path to Net Zero G7.2 Climate Risk Management, Our Path to Net Zero
G8. Sustainability Governance	G8.1 Which governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) is responsible for oversight of sustainability-related risks and opportunities? G8.2 How does the body or individual consider sustainability-related risks and opportunities when overseeing your organisation’s strategy? G8.3 Are performance metrics related to these targets included in remuneration policies? If so, how? G8.4 Has your organisation delegated the role of overseeing sustainability-related risks and opportunities to a specific management-level position or committee, and how is oversight over this role or committee exercised?	G8.1 Sustainability Governance Framework G8.2 Sustainability Governance Framework G8.3 Sustainability Governance Framework G8.4 Sustainability Governance Framework
G9. Sustainability Targets	G9.1 What metrics does your organisation use to measure and monitor each sustainability-related risk or opportunity identified above?	G9.1 Climate Risk Management
G10. Disclosure Practices	G10.1 Does your company publish a sustainability report? G10.2 Does your company publish a GRI, IFRS, CDP, SASB, IIRC, or UNGC based report?	G10.1 Yes G10.2 About this Report
G11. External Assurance	G11.1 Are your sustainability disclosures assured or verified by a third-party audit firm?	G11.1 Assurance
I1. Sustainability Reporting	I1.1 Does your company publish a sustainability report? Yes/No	I1.1 Yes
I2. ESG Ratings	I2.1 Has your company received an ESG rating (solicited or unsolicited)? I2.2 If yes, provide the latest overall ESG score.	CSA S&P Global: top 16% CDP: C
I3. Stakeholder Engagement	I3.1 Does your company engage with stakeholders on ESG/sustainability topics? I3.2 If yes, report on frequency and effectiveness of engagement.	I3.1 Stakeholders I3.2 Stakeholders are engaged each time there is a refresh on the materiality assessment or as needed.