

OQGN

نمكّن الطاقة .. نعرّز الاستدامة

Powering Energy .. Enabling Sustainability

تقرير أوكيو لشبكات الغاز للإستدامة ٢٠٢٥

● ● OQGN SUSTAINABILITY REPORT 2025

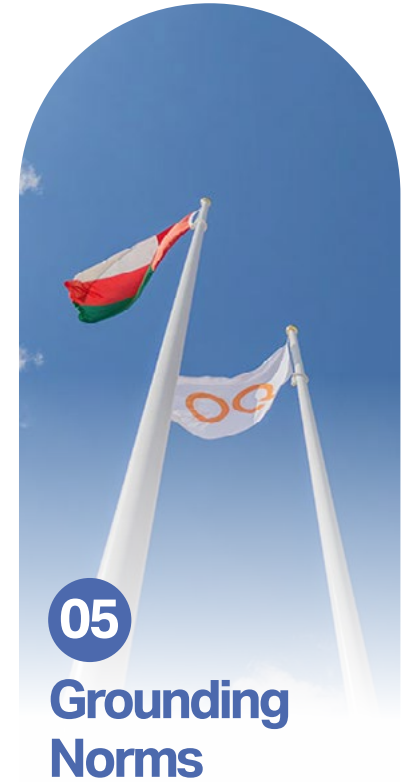
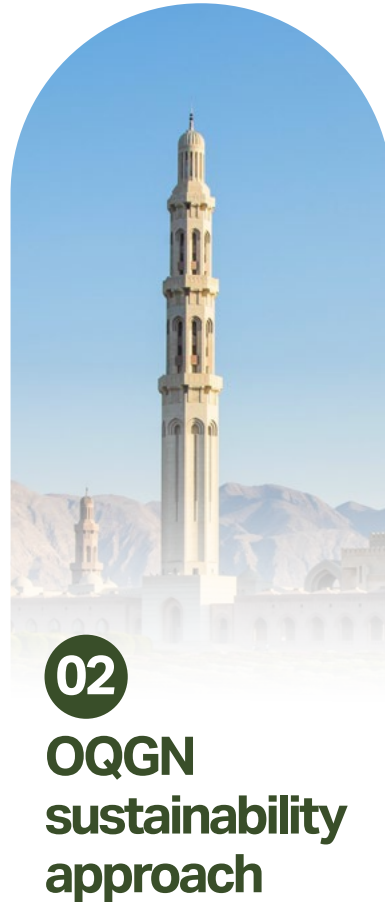
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Contents



About this Report	03
Board of Directors Message	04
CEO Message	05
OQGN at a Glance	06
OQGN sustainability approach	09

Appendices	89
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About this Report



Welcome to OQ Gas Networks SAOG (OQGN)'s third sustainability report. This report reflects our continued commitment to strong environmental, social, and governance (ESG) performance and outlines our progress on the sustainability topics most material to our business and stakeholders. Sustainability oversight is embedded at the highest levels of governance, with this report reviewed and approved by the Executive Management team.

This report has been developed through close collaboration across OQGN's subject matter experts, the report demonstrates our ongoing efforts to strengthen transparency, accountability, and responsible business practices.

Forward-looking statements

This report contains certain statements that may constitute "forward-looking statements," which reflect OQGN's current expectations, intentions, plans, assumptions, or beliefs regarding future events or outcomes. Forward-looking statements may be identified by the use of words such as "aim," "plan," "target," "believe," "expect," "intend," "may," "could," "will," "should," or similar expressions. These statements include, but are not limited to, statements relating to OQGN's sustainability strategy, climate-related targets, net-zero ambitions, and anticipated environmental or social impacts.

Forward-looking statements are based on assumptions and information available as of the date of publication and are subject to inherent risks, uncertainties, and external factors that may cause actual results to differ materially. Such factors may include, among others, changes in applicable laws or regulations, technological developments, availability and quality of data, methodological changes, market conditions, and the actions of suppliers, partners, or other third parties. OQGN undertakes no obligation to update or revise forward-looking statements.

This report includes information derived from estimates, assumptions, non-standardised methodologies, and third-party sources. Unless otherwise stated, such information has not been independently verified or assured. ESG metrics, including greenhouse gas emissions and Scope 3 estimates, are subject to measurement uncertainty and may change over time as methodologies, data quality, and reporting standards continue to evolve. Historical data and targets may be restated or revised in future disclosures.

This report is provided for informational and transparency purposes only. It does not constitute, and should not be construed as, an offer to sell or a solicitation of an offer to buy any securities, nor does it constitute legal, financial, investment, or other professional advice. The information contained herein should not be relied upon for the purpose of making investment or other economic decisions.

References to "material" or "materiality" in this report relate to matters identified through OQGN's ESG or sustainability materiality assessment processes, which consider the significance of topics to the company's strategy and stakeholders. These concepts may differ from the definition of "materiality" under securities, financial reporting, or regulatory regimes in different jurisdictions, including, for example, those of the U.S. Securities and Exchange Commission or the European Union.

To the fullest extent permitted, OQGN disclaims any liability for loss or damage arising from the use of, or reliance on, the information contained in this report.

Reporting period and boundary

This report covers the period from January 1, 2025, to December 31, 2025, and presents OQGN's sustainability performance across its operations in the Sultanate of Oman. All performance indicators (KPIs) disclosed relate exclusively to OQGN's activities within Sultanate of Oman. Unless otherwise stated, the scope of this report is limited to the company's operational boundaries. Where relevant, information from previous reporting periods is included to provide context and demonstrate progress over time. Financial data is presented in Omani Rials (OMR). Throughout this report, OQGN is referred to as "we," "our," or "the company."

Reporting frameworks

This report has been prepared with reference to the Global Reporting Initiative (GRI) Standards and incorporates selected disclosures informed by the International Sustainability Standards Board (ISSB) S1 and S2 frameworks, relevant Sustainability Accounting Standards Board (SASB) industry standards, and the United Nations Global Compact (UNGC) principles.

In addition, the report aligns with key international and national frameworks and ambitions, including the Muscat Stock Exchange (MSX) ESG Disclosure Guidance, the United Nations Sustainable Development Goals (UN SDGs), Oman Vision 2040, and the expectations of leading ESG rating agencies.

A detailed disclosure index is provided in the Appendices.

Materiality and assurance practices

In 2025, OQGN conducted a comprehensive double materiality assessment to further strengthen the relevance, robustness, and strategic alignment of this report, building on its established annual review and benchmarking practices.

This report has not been externally assured. However, OQGN maintains third-party certification against internationally recognized management system standards, including ISO 9001 (Quality Management), ISO 14001 (Environmental Management), ISO 45001 (Occupational Health and Safety), and ISO 50001 (Energy Management) certification in 2025. While these certifications provide independent validation of key operational and sustainability controls, the company continues to evaluate the potential for broader external assurance over its sustainability disclosures in future reporting cycles.

Feedback and suggestions

We welcome feedback on this report and on OQGN's sustainability practices. To share comments or questions, please contact us through:



Board of Directors Message



In 2025, OQGN marked 25 years as the backbone of Sultanate of Oman's gas transmission system, operating a 4,368 km national networks that delivers 99.9% gas availability and has transported approximately 43 billion cubic meters of natural gas over a quarter century. This milestone reflects not just sustained operational performance, but also OQGN's growing role in supporting economic growth, industrial development, and national energy security.

The Board's strategic focus this year centered on three priorities: accelerating decarbonization, positioning OQGN at the forefront of Sultanate of Oman's energy transition infrastructure, and strengthening governance and strategic foundations needed to support the company's next phase of growth.

OQGN is actively building the infrastructure that will underpin Sultanate of Oman's lower-carbon future. The company was formally designated as Sultanate of Oman's national CO₂ transporter and contributed to the development of the National CCUS Regulatory and Policy Framework. Strategic international partnerships are extending OQGN's reach into international hydrogen and carbon management value chains. These are not aspirational positions; they

are mandated roles with defined milestones, commercial frameworks, and regulatory endorsements.

The company also continued to expand its core asset base. The acquisition of the Ghazeer Gas Transmission Pipeline added 65 km of critical infrastructure at a value of OMR 39.991 million, while the 193 km Fahud-Suhar Loop Line project received regulatory and shipper approvals, representing a major investment that will significantly expand the Regulated Asset Base and strengthen network capacity.

OQGN's national value contribution extended across workforce development, local enterprise support, and institutional engagement. The company supported local SMEs and national capabilities. In 2025,

“ The Board's strategic focus this year centered on three priorities: accelerating decarbonization, positioning OQGN at the forefront of Sultanate of Oman's energy transition infrastructure, and strengthening governance and strategic foundations needed to support the company's next phase of growth. ”

OQGN also formalized its commitment to the United Nations Global Compact (UNG) principles.

The Board took steps to strengthen governance maturity during the year, including the development of a formal Corporate Governance Manual, revision of the Delegation of Authority framework, and updated Terms of Reference for the Board and its sub-committees. A comprehensive double materiality assessment was completed, and the company's sustainability strategy was refreshed, ensuring that ESG priorities are grounded in both business relevance and alignment with Oman Vision 2040 and Net Zero 2050.

OQGN enters its next quarter century with a clear mandate: to operate Sultanate of Oman's gas transmission infrastructure with excellence, to enable the infrastructure required for the Sultanate's energy transition, and to deliver sustained value for shareholders, stakeholders, and the national economy. The Board remains focused on ensuring the company has the strategy, governance, and capabilities to fulfil this mandate.

CEO Message



2025 was a year of execution for OQGN. Across every dimension of our business, including emissions performance, infrastructure growth, operational capability, and national contribution, OQGN delivered results that exceeded targets and established our position as Sultanate of Oman's national energy infrastructure company.

The headline achievement is clear: a 52% reduction in greenhouse gas emissions from our 2021 baseline, surpassing our 2030 interim target of 42% five years ahead of schedule. But what matters most is how we got there. Scope 1 emissions fell by approximately 13% year-on-year. Vented gas volumes declined by 84%. Emissions intensity improved by around 10%. These numbers are the product of sustained, company-wide discipline. These numbers are the product of sustained company wide discipline and effective rollout of operational initiatives including the closure and avoidance of venting sources, flaring reduction, and the optimization of heaters and compressors. These efforts will be further strengthened through the continued rollout of LDAR campaigns and additional optimization studies across our existing infrastructure. Achieving ISO 50001 Energy Management System certification across all sites and buildings formalizes the rigor we have been building for years.

On energy transition, we moved from positioning to delivery. OQGN was

formally recognized as Sultanate of Oman's designated national CO₂ transporter, and we completed all technical contributions to the National CCUS Regulatory and Policy Framework. The Northern CCUS Ecosystem initiative is progressing from concept to commercial structuring, including collaboration with Oxy on CO₂-Enhanced Oil Recovery transport models. We also signed a MoU with AB Energy to explore zero-emission thermal heating systems using thermal sand storage technology. These are no longer studies on a shelf, they are active programs with partners, timelines, and commercial frameworks.

Operational resilience was tested and strengthened. We conducted 15 emergency drills across all three response levels, including joint exercises with the Civil Defense and Ambulance Authority and the Royal Oman Police. During our Level 3 drill at Al Buraimi Compression Station, we deployed tethered drone technology for the first time, achieving a 50% reduction in emergency response time and an 80% improvement in threat detection capability.



“ Our results reflect the discipline, innovation, and collective efforts of our people, turning strategy into measurable impact and positioning OQGN for the next phase of sustainable growth. ”

Six process safety audits were completed, and we exceeded our environmental monitoring target by covering 13 stations against a target of nine.

Our people delivered these results. Time to hire was reduced from 111 days to 66 days through a certified Green Belt initiative and the introduction of AI-supported CV screening. Employee turnover came in at 4.3% against a 5% target. Omanization reached 96%, exceeding our 95% goal, and 14 graduates joined through our Graduate Program. We launched a Leadership Development Program covering high-potential employees through to heads of departments and initiated a culture transformation program for our leadership team. The recognition we received this year, including Best Chief Officer, Oman Best Employer Brand, Green Future Leadership Award, and the Social Entrepreneurship Initiative Award, reflects the quality of work happening across the organization. We were also recognized with the OSW ESG Award at Oman Sustainability Week.

OQGN also deepened its contribution to national development. Sixty local SMEs were supported through Tasaeud program, and we are preparing to launch Tasaeud 2.0 in partnership with the Small and Medium Enterprises Development Authority. Our stakeholder engagement reached over 15,000 people through Khareef campaigns and multi-wilayat convoy initiatives.

Looking ahead, our priorities are clear. Phase one of an AI-based Intelligent Operations Centre, expanded GIS integration across asset integrity, progression toward Digital Twin capabilities, and the phased rollout of our LDAR program beginning in 2026 will further strengthen predictive capability and operational efficiency. On infrastructure, the Fahud-Suhar Loop Line moves into execution, and our hydrogen and CCUS programs advance toward detailed design and front-end engineering.

I thank every member of the OQGN team for the work behind these numbers. The results in this report belong to them.

Mansoor Al Abdali
Chief Executive Officer, OQGN

OQGN AT A GLANCE

25 years of energizing the nation

In 2025, OQ Gas Networks SAOG (OQGN) marked 25 years of enabling Sultanate of Oman's energy system, evolving from a single pipeline operator into the exclusive transporter of the Sultanate's high-pressure natural gas transmission networks. Today, OQGN operates a 4,368 km national infrastructure delivering 99.9% gas

availability, serving as a critical backbone of industrial growth, power generation, and economic development across the country.

Over a quarter century, the company has combined operational reliability, financial discipline, and sustainability leadership, transporting approximately 43 billion cubic

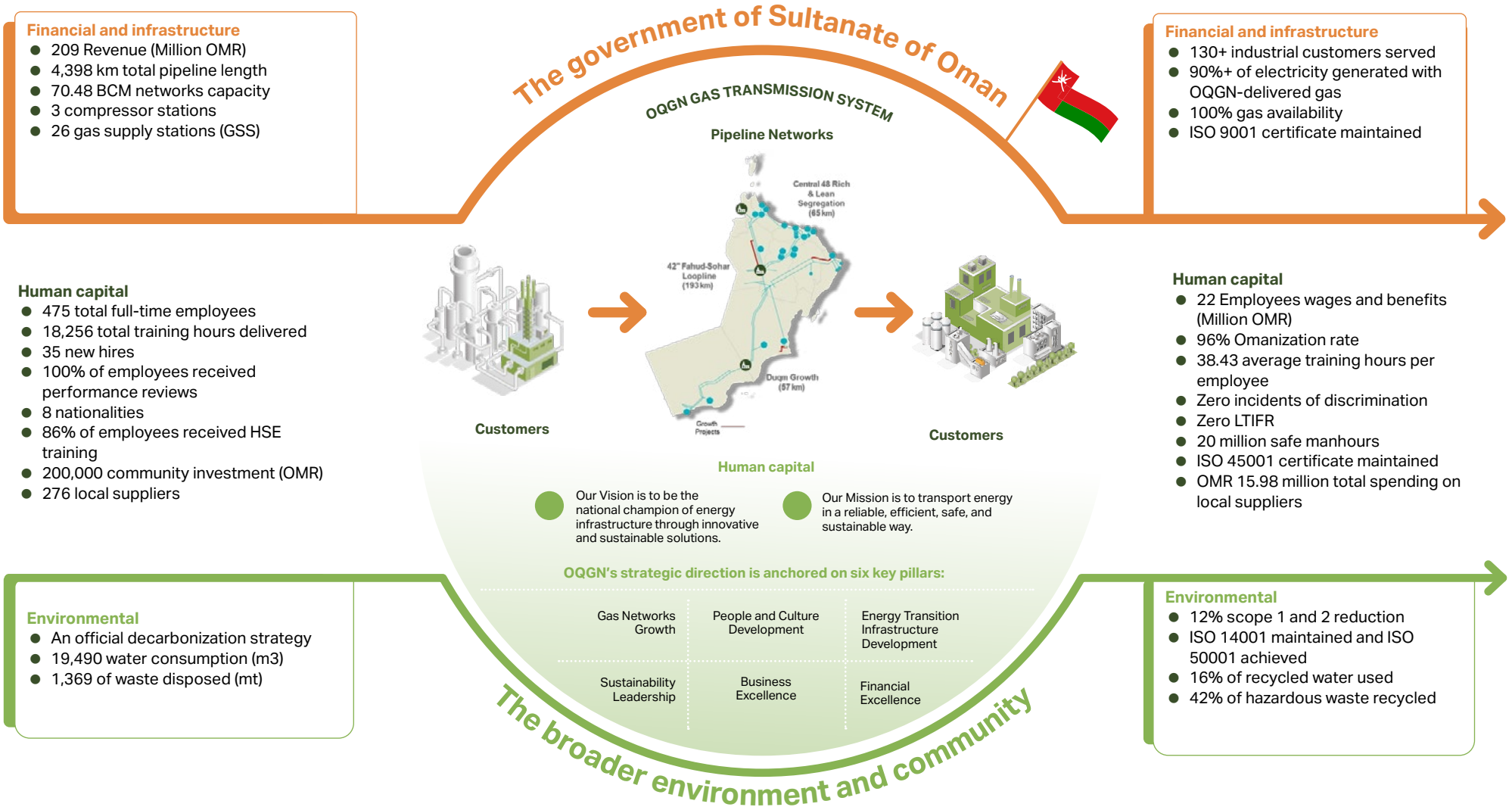
meters of natural gas while advancing emissions reduction, digital transformation, and workforce development. As a publicly listed company on the Muscat Stock Exchange and majority owned by OQ, OQGN reinforces strong governance, transparency, and long-term value creation.

This milestone reflects not only past achievements, but OQGN's forward-looking ambition to support Oman Vision 2040 and the Net Zero 2050 pathway through resilient infrastructure, low-carbon enablement, and continued operational excellence.



OQGN value creation model

OQGN owns, develops, and operates Oman’s high-pressure natural gas transmission networks, serving as a critical link between gas producers and downstream power, industrial, desalination, and commercial customers. As a national energy infrastructure provider, OQGN is committed to operating safely, efficiently, and sustainably to support the national energy security while advancing environmental stewardship, social responsibility, and strong governance.



Recognized for excellence

11 awards
across **5**
categories
from **6 different**
awarding bodies
in 2025



SUSTAINABILITY

OSW ESG Award
Silver Category
Oman Sustainability Week

**Social Entrepreneurship
Initiative Award**
Shabiba Social Impact Awards



SAFETY

**OPAL Award for
Best HSE Practices**
11th Edition
OPAL HSE Awards



INNOVATION

**Huawei Oil & Gas Best Joint
Innovation Award**
ADIPEC 2025

**Esri special
achievement**

**OPAL for digital
innovation**



PEOPLE

Best Chief Officer Award
National HR Awards

Oman Best Employer Brand Award
National HR Awards

Green Future Leadership Award
National HR Awards

Omanization Award
Government of Oman



BRAND

**Most Trusted Brand Award
(B2B)**
The Oman Marketing Impact Awards

TOMI Award
The Oman Marketing Impact Awards

OQGN SUSTAINABILITY APPROACH

Sustainability is integral to how we deliver on this mandate. In 2025, we advanced our approach by completing a detailed double materiality assessment and refreshing our sustainability strategy and priorities to better align with business risks, opportunities, and stakeholder expectations. The updated strategy reinforces how we measure, manage, and communicate our environmental, social, and governance impacts and strengthens the integration of sustainability into decision-making across the company.



Double materiality assessment

In 2025, we conducted a comprehensive double materiality assessment as part of its continued sustainability journey, ensuring that our material topics evolve in line with the company's growth and expanding role as a national energy infrastructure provider.

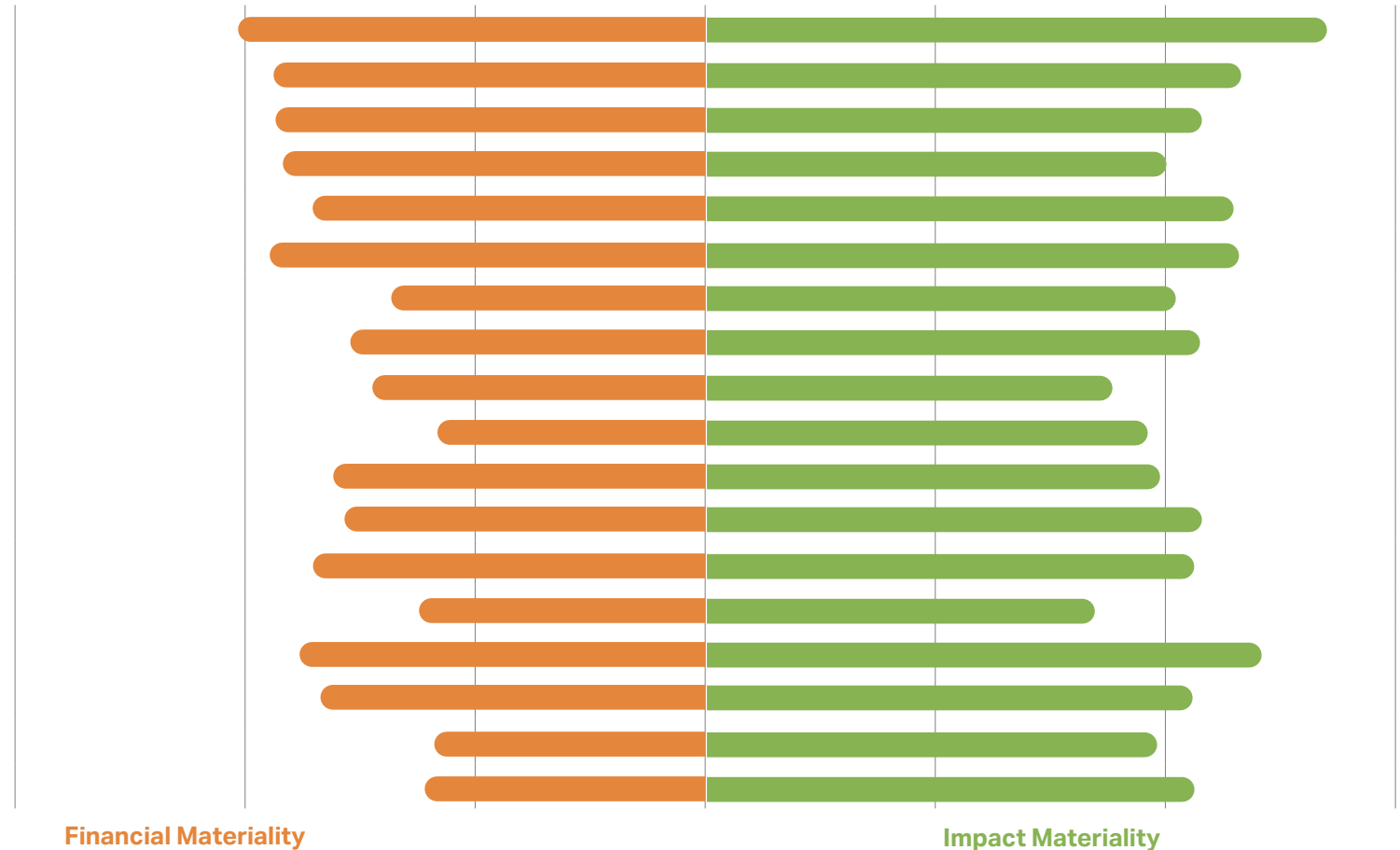
This process enabled us to refine our ESG priorities to better reflect our commitment to long-term value creation for both the business and the Sultanate of Oman.

The assessment evaluated OQGN's

outward impacts on the environment and society, alongside inward sustainability-related risks and opportunities that may influence financial performance, operational resilience, and future growth. These insights informed the identification of OQGN's

key Impacts, Risks, and Opportunities (IROs), strengthening the integration of sustainability considerations into strategic planning and operational decision-making.

Climate strategy and energy transition
Natural resource and ecosystem protection
Waste and pollution management
Asset integrity and critical incident management
Occupational health and safety
Workforce management and engagement
Learning and development
Human rights and fair labour
Customer experience and satisfaction
National value creation
Community relations and social responsibility
Security of energy supply
Corporate governance and business resilience
Government relations and public policy
Business ethics and anti-corruption
Cybersecurity and data privacy
Operational excellence and innovation
Supply chain management



The approach aligns with emerging best practices for materiality, drawing on the Global Reporting Initiative (GRI) Standards, IFRS Foundation guidance, and the European Sustainability Reporting Standards (ESRS) under the Corporate Sustainability Reporting Directive (CSRD). The process followed a four-step methodology to ensure rigor, consistency, and alignment with evolving regulatory expectations and stakeholder priorities, while also reflecting Oman Vision 2040 to strengthen coherence between sustainability priorities, business performance, and national development ambitions.



Together, these updates reflect a more integrated and forward-looking approach to sustainability, one that supports responsible growth, operational excellence, and OQGN's contribution to Sultanate of Oman's economic and social development.

See OQGN's updated material topics description in the Appendix.

Stakeholder engagement

Stakeholder engagement was a central component of the double materiality assessment and strategy development. In alignment with the AA1000 Stakeholder Engagement Standard (AA1000SES), OQGN categorized its stakeholders into three groups based on the level of engagement and frequency of communication, ensuring a structured and prioritized approach. Internally, OQGN conducted a

dedicated one-day training and working session involving more than 19 senior representatives from across departments. The session aimed to strengthen understanding of double materiality concepts, Impacts, Risks, and Opportunities (IROs), and emerging reporting expectations, while facilitating discussions to identify and assess material ESG topics from operational and strategic perspectives.

In addition, the Sustainability Committee, including executive leadership and Chiefs, was actively engaged through multiple review and validation meetings. These sessions ensured alignment at the highest levels of governance and reinforced accountability for the assessment outcomes.

Externally, OQGN distributed targeted surveys to key stakeholder groups to capture their perspectives on the significance of ESG topics and associated risks and opportunities. Insights from both internal and external engagements were consolidated, analyzed, and used to inform the final prioritization of material topics.

See OQGN's stakeholder map in our 2024 Sustainability Report.



OQGN sustainability strategy



Stemming from OQGN's vision **"to be Sultanate of Oman's national champion in energy infrastructure through innovative and sustainable solutions"**, we updated our sustainability strategy and framework in 2025 to reflect the company's evolving role, growth ambitions, and responsibility to support long-term national development.

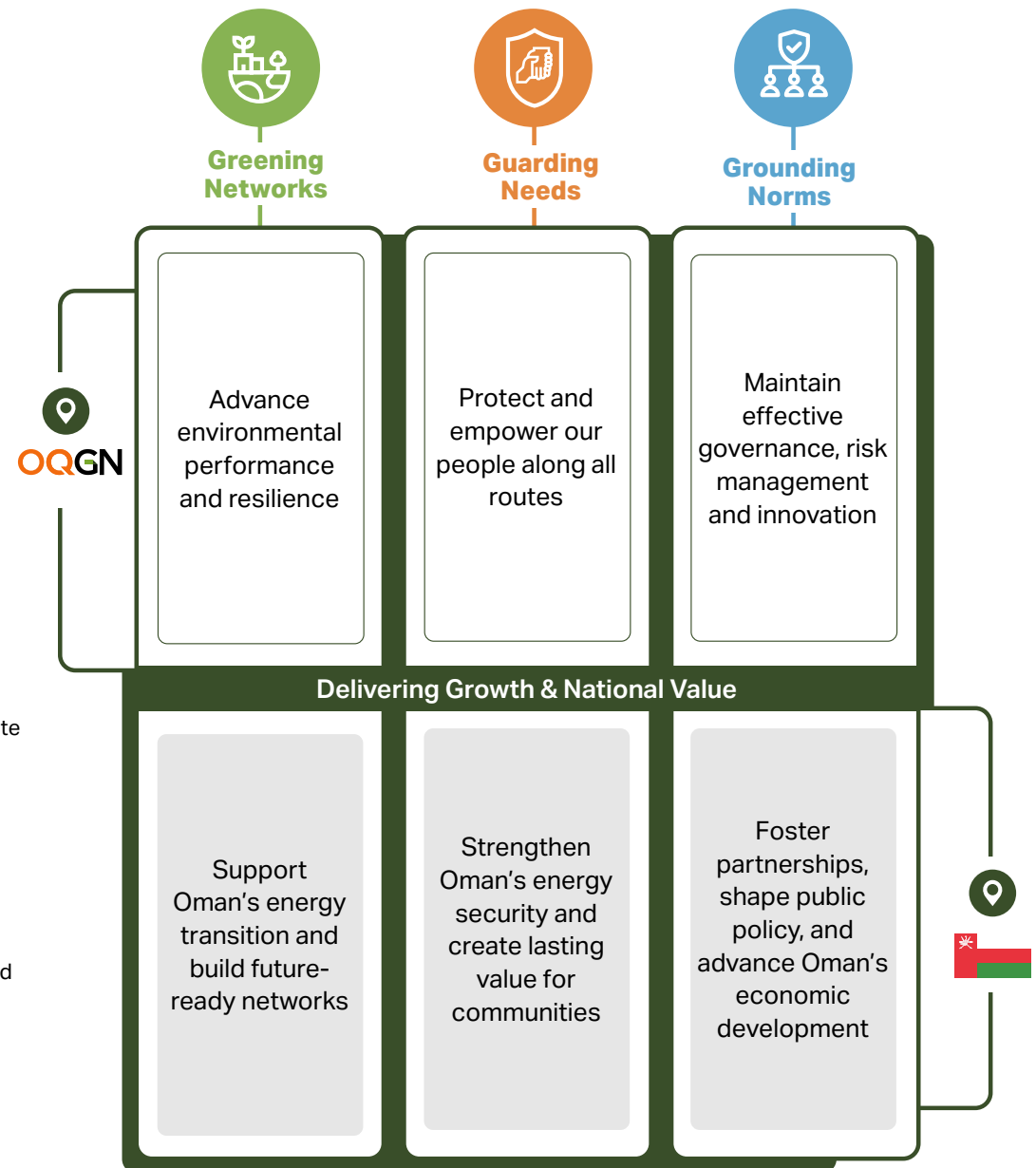
This refresh marks an important milestone in our sustainability journey, strengthening the integration of ESG into our business model and reinforcing sustainability as a driver of both operational performance and national value creation.

The updated strategy builds on the outcomes of OQGN's 2025 double materiality assessment and focuses on the ESG topics most relevant to our impacts, risks, and opportunities. It provides a clearer, more cohesive structure for translating material priorities into strategic direction, decision-making, and action, while remaining closely aligned with OQGN's operating context and growth strategy.

At the heart of this approach is a refreshed sustainability framework designed to be distinctly OQGN, aligned with our brand identity, purpose, and national mandate. The framework is organized around three

strategic pillars that collectively address environmental performance, people and community wellbeing, and strong governance. Each pillar is structured to deliver value across two dimensions: strengthening resilience and performance within OQGN, while contributing to Sultanate of Oman's broader economic and social development.

Together, the updated strategy and framework provide a more integrated and multidimensional view of sustainability, embedding ESG considerations across operations, governance, and strategic planning. Both were reviewed and approved by senior leadership, underscoring accountability at the highest levels and supporting OQGN's commitment to responsible growth and national development needs. See OQGN's updated material topics ROIs in the Appendix.



Sustainability governance



OQGN's sustainability governance framework is designed to ensure clear oversight, accountability, and integration of sustainability into business planning and execution. Sustainability is embedded within the company's business plan and overseen at the highest level of governance.

The Board of Directors provides strategic direction and oversight of sustainability performance, ensuring alignment with long-term business objectives and national priorities.

At the management level, OQGN has established a CEO-chaired Sustainability Committee that meets quarterly to review progress, assess emerging risks and opportunities, and guide the strategic direction of sustainability initiatives. The Committee comprises senior leaders from Quality, Health, Safety, Security and Environment (QH SSE), Operations, Legal and Compliance, People, Technology & Culture, Business Development & Commercial, and Sustainability. It ensures executive management maintains visibility over ESG performance while supporting informed decision-making.

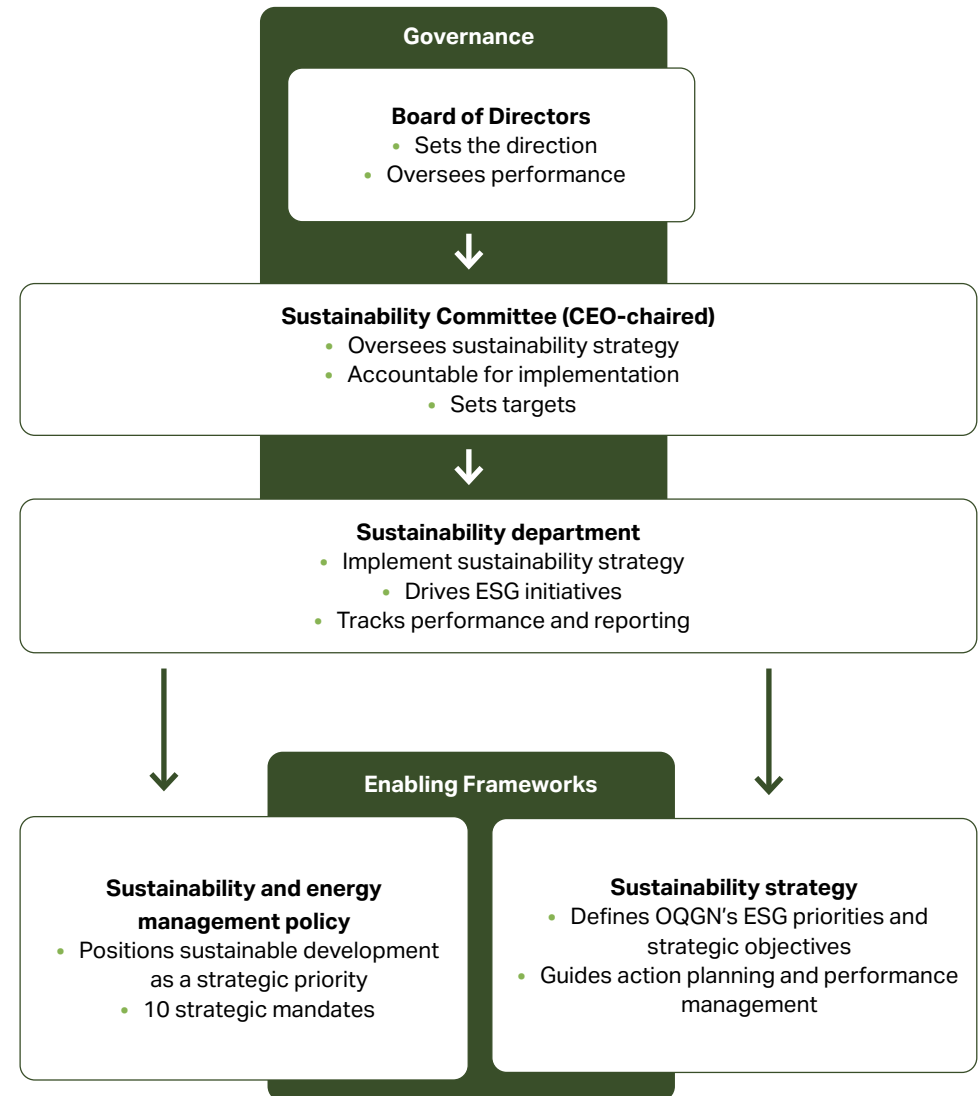
Day-to-day coordination and execution are led by the Sustainability Department, which tracks ESG performance, monitors key initiatives, and facilitates reporting across the organization.

This governance structure is reinforced by OQGN's Sustainability and energy management policy, which formalizes sustainable development as a strategic priority within the energy transmission sector and affirms the company's commitment to minimizing environmental impact, promoting social responsibility, and upholding strong corporate governance standards. This year the policy has been updated to reflect the ISO 50001 Energy Management certificate requirements.

Together, this framework embeds sustainability into strategy, operations, and decision-making across the company, including the integration of sustainability-related risks and opportunities into the ERM framework.

For further details on OQGN's sustainability governance framework, please refer to the 2024 Sustainability Report.

OQGN Sustainability Governance Structure



Sustainable value creation



OQGN recognizes its responsibility to generate measurable environmental, social, and economic value in Sultanate of Oman through its core operations and strategic initiatives.



OQGN at Oman sustainability week











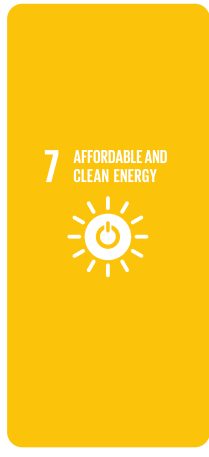



In 2025, the company participated as a strategic partner in Oman Sustainability Week, aligned with Oman Vision 2040 and national net-zero ambitions. During the event, OQGN showcased its progress in decarbonization, energy efficiency, hydrogen and carbon management infrastructure, workforce development, and in-country value creation, demonstrating how national energy infrastructure can drive sustainable growth.



OQGN received the
**OSW ESG
Award (Silver
Category)**

Moreover, sustainability is integrated as a core business priority, with our approach aligned to the UN SDGs, Oman Vision 2040, and the United Nations Global Compact (UNGC) principles, which OQGN formally committed to in 2025. This alignment supports national priorities while strengthening long-term value creation, resilience, and responsible growth. See the UNGC alignment table in the Appendix for further details.

UN SDG goal	Target	OQGN Contributions	Oman Vision 2040	UNGC
	<p>TARGET 3-9</p> <p>REDUCE ILLNESSES AND DEATH FROM HAZARDOUS CHEMICALS AND POLLUTION</p>	<ul style="list-style-type: none"> • Zero recordable injuries, zero lost-time injuries, zero fatalities in 2025 • Zero Tier 2 process safety events • 20 million safe man-hours achieved • Air quality and noise monitoring at 13 stations (target: 9) • Chemical labels updated to GHS standards across three regions • 100% site certification: ISO 45001 • QHSE Plan completion at 112.3% (target: 95%) • 15% increase in contractor H&S audits year-on-year • OPAL Award for Best HSE Practices • Safety Culture Transformation Program (3-year) with behavioral safety training delivered to leadership and QHSE professionals 		
	<p>TARGET 4-4</p> <p>INCREASE THE NUMBER OF PEOPLE WITH RELEVANT SKILLS FOR FINANCIAL SUCCESS</p> <p>TARGET 4-7</p> <p>EDUCATION FOR SUSTAINABLE DEVELOPMENT AND GLOBAL CITIZENSHIP</p>	<ul style="list-style-type: none"> • 18,257 total training hours delivered (15,539 male; 2,718 female) • Leadership Development Program launched covering high-potential employees, supervisors, team leads, managers, and heads of departments • Culture transformation program initiated for leadership team • 14 graduates enrolled through structured Graduate Program in 2025 • 100% of employees received performance reviews with personalized development plans • Tasaed SME development program supported 60 local SMEs; Tasaed 2.0 launching in 2026 with structured training, mentoring, and market linkage • Double materiality training session conducted with 19+ senior representatives across departments • OQGN introduced the 2025 Open Learning Day 		

UN SDG goal	Target	OQGN Contributions	Oman Vision 2040	UNGC
	 	<ul style="list-style-type: none"> Female workforce increased to 70 20% of new hires in 2025 were female Women in middle management rose to 14.3% Formal Non-Discrimination and Equal Opportunity Policy governing recruitment, promotion, and compensation Equal access to development programs and leadership pathways for all employees Job advertisements do not specify gender requirements; selection based strictly on qualifications and competency Zero discrimination or harassment grievances recorded in 2025 		<ul style="list-style-type: none"> Principles 1, 2 Principles 3,6
	 	<ul style="list-style-type: none"> Total water consumption reduced by 14% year-on-year 3,171 m³ of water recycled in 2025 1,414 m³ of wastewater managed and processed by third parties Zero hydrocarbon spills reaching the environment (zero volume, including zero in biodiversity areas) Hydrotesting water managed under controlled discharge conditions 100% of sites certified under ISO 14001 Environmental Management System Environmental Aspects and Impacts Register maintained for continuous monitoring of water-related risks 		<ul style="list-style-type: none"> Principles 7,8,9
	 	<ul style="list-style-type: none"> ISO 50001 Energy Management System certification achieved across all sites and buildings Turbo Expander study completed: confirmed feasibility of converting pipeline pressure drop into green power at Gas Supply Stations Organic Rankine Cycle (ORC) study completed: confirmed feasibility of recovering gas turbine exhaust heat for power generation Flare Gas Recovery study completed: confirmed technical feasibility of eliminating continuous gas routing to flare and recovering gas for sale Hydrogen pipeline feasibility studies advancing for Duqm, Salalah, and Al Jazir production-to-port corridors Northern CCUS Ecosystem initiative progressing with Oxy on CO₂-EOR transport commercial models Optimized control building design at Misfah and Duqm IPP: with expecting 30% HVAC energy reduction, 25–30% reduction in installed electrical systems 		<ul style="list-style-type: none"> Principles 7,8,9

UN SDG goal	Target	OQGN Contributions	Oman Vision 2040	UNGC
<p>8 DECENT WORK AND ECONOMIC GROWTH</p>	<p>TARGET 8-2 DIVERSIFY, INNOVATE AND UPGRADE FOR ECONOMIC PRODUCTIVITY</p> <p>TARGET 8-3 PROMOTE POLICIES TO SUPPORT JOB CREATION AND GROWING ENTERPRISES</p> <p>TARGET 8-5 FULL EMPLOYMENT AND DECENT WORK WITH EQUAL PAY</p> <p>TARGET 8-6 PROMOTE YOUTH EMPLOYMENT, EDUCATION AND TRAINING</p> <p>TARGET 8-8 PROTECT LABOUR RIGHTS AND PROMOTE SAFE WORKING ENVIRONMENTS</p>	<ul style="list-style-type: none"> • 96% Omanization achieved (target: 95%) • Employee turnover at 4.3% (target: 5%) • Time to hire reduced from 111 to 66 days via Green Belt initiative and AI-supported screening • 43% of new hires under 30; 14 graduates enrolled through Graduate Program • 60 local SMEs supported through Tasa'ud • 24% of procurement spend directed to local suppliers; ICV thresholds embedded in procurement • Entry-level wages meet or exceed Sultanate of Oman statutory minimum 	<p>Economy and Development</p>	<p>Principles 1, 2</p> <p>Principles 3,4,5,6</p>
<p>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</p>	<p>TARGET 9-1 DEVELOP SUSTAINABLE, RESILIENT AND INCLUSIVE INFRASTRUCTURES</p> <p>TARGET 9-4 UPGRADE ALL INDUSTRIES AND INFRASTRUCTURES FOR SUSTAINABILITY</p> <p>TARGET 9-B SUPPORT DOMESTIC TECHNOLOGY DEVELOPMENT AND INDUSTRIAL TRANSFORMATION</p>	<ul style="list-style-type: none"> • 4,368 km national gas transmission networks operating at 99.9% availability • Ghazeer pipeline acquisition: 65 km added to national grid (OMR 39.991 million) • 193 km Fahud–Suhar Loop Line secured regulatory and shipper approvals for major RAB expansion • Optimized control building design at Misfah & Duqm IPP Project : 35% footprint reduction, 30% HVAC energy reduction • LDAR technologies deployed for advanced fugitive emissions detection • Turbo Expander, ORC waste heat recovery, and Flare Gas Recovery feasibility studies completed • AI-based Intelligent Operations Centre (Phase One), Digital Twin, and GIS integration in development • Smart CCTV and long-range drone surveillance deployed for asset protection 	<p>People and Society</p> <p>Economy and Development</p>	<p>Principles 1, 2</p> <p>Principles 6</p>

UN SDG goal	Target	OQGN Contributions	Oman Vision 2040	UNGC
	<p>TARGET 10-2</p> <p>PROMOTE UNIVERSAL SOCIAL, ECONOMIC AND POLITICAL INCLUSION</p>	<ul style="list-style-type: none"> • 8 nationalities represented in the workforce • Whistleblowing mechanism for confidential reporting • Community engagement reaching 15,000+ stakeholders through Khareef campaigns and multi-wilayat convoys • Vulnerable groups (low-income households, women-headed families, elderly, persons with disabilities) identified through stakeholder mapping with tailored engagement • Social Impact Assessment launched to evaluate and mitigate community impacts • Equal access to development programs and leadership pathways for all employees 	<p>People and Society</p> <p>Economy and Development</p>	<p>Principles 1, 2</p> <p>Principles 6</p>
	<p>TARGET 12-2</p> <p>SUSTAINABLE MANAGEMENT AND USE OF NATURAL RESOURCES</p> <p>TARGET 12-4</p> <p>RESPONSIBLE MANAGEMENT OF CHEMICALS AND WASTE</p> <p>TARGET 12-5</p> <p>SUBSTANTIALLY REDUCE WASTE GENERATION</p> <p>TARGET 12-6</p> <p>ENCOURAGE COMPANIES TO ADOPT SUSTAINABLE PRACTICES AND SUSTAINABILITY REPORTING</p> <p>TARGET 12-7</p> <p>PROMOTE SUSTAINABLE PUBLIC PROCUREMENT PRACTICES</p>	<ul style="list-style-type: none"> • 42% of total hazardous waste recycled; 5 tonnes of non-hazardous waste recycled • Waste Management, Chemical Management, and NORM Management procedures in place • Best Available Technique (BAT) applied across plant lifecycle from design to decommissioning 	<p>Sustainable Environment</p>	<p>Principles 7,8,9</p> <p>Principle 10</p>

UN SDG goal	Target	QQGN Contributions	Oman Vision 2040	UNGC
<p>13 CLIMATE ACTION</p>	<p>TARGET 13-1 STRENGTHEN RESILIENCE AND ADAPTIVE CAPACITY TO CLIMATE-RELATED DISASTERS</p> <p>TARGET 13-2 INTEGRATE CLIMATE CHANGE MEASURES INTO POLICIES AND PLANNING</p>	<ul style="list-style-type: none"> • 52% GHG emissions reduction from 2021 baseline, surpassing 2030 interim target of 42% five years early • 13% Scope 1 emissions reduction year-on-year; 11% improvement in emissions intensity • 84% reduction in vented gas volumes year-on-year • Climate-related risks integrated into Enterprise Risk Management framework, aligned with ISSB S2 • Physical and transition risks assessed through quarterly risk cycle and reviewed by Board Audit and Risk Committee • LDAR technologies deployed for proactive methane management 	<p>Sustainable Environment</p>	<p>Principles 7,8,9</p>
<p>16 PEACE, JUSTICE AND STRONG INSTITUTIONS</p>	<p>TARGET 16-5 SUBSTANTIALLY REDUCE CORRUPTION AND BRIBERY</p> <p>TARGET 16-7 ENSURE RESPONSIBLE, INCLUSIVE AND REPRESENTATIVE DECISIONMAKING</p> <p>TARGET 16-8 PROMOTE AND ENFORCE NON-DISCRIMINATORY LAWS AND POLICIES</p>	<ul style="list-style-type: none"> • Anti-Bribery and Corruption Policy, Insider Trading Policy, and Code of Conduct in place • 100% of Board members completed Corporate Code of Conduct training • Company-wide Code of Conduct campaign delivered to embed ethical awareness • Corporate Governance Manual developed; Delegation of Authority framework revised • Board and sub-committee Terms of Reference updated • Board comprises majority independent directors; CEO prohibited from serving as Chair • Board independently evaluated by external consultant once per appointment cycle • Sustainability governance embedded at Board level with regular review of performance, risks, and opportunities 	<p>Governance and Institutional Performance</p>	<p>Principle 10</p>
<p>17 PARTNERSHIPS FOR THE GOALS</p>	<p>TARGET 17-7 PROMOTE SUSTAINABLE TECHNOLOGIES TO DEVELOPING COUNTRIES</p>	<ul style="list-style-type: none"> • Cooperation Agreement with Fluxys (Belgium) for hydrogen and CO₂ transport networks development and knowledge exchange • MoU with Gasunie (Netherlands) for green hydrogen infrastructure and supply chain linking Sultanate of Oman with Northwest Europe • MoU with AB Energy for zero-emission thermal heating using thermal sand storage technology • Collaboration with Oxy on CO₂-EOR commercial models under Northern CCUS Ecosystem • Innovation partnerships with GUtech, Ejaad, and OQ R&D supporting hydrogen transport and low-carbon infrastructure • CO₂ Network Expression of Interest launched, endorsed by Ministry of Energy and Minerals and ONZC • Formal commitment to United Nations Global Compact principles in 2025 • Joint emergency drills conducted with CDAA and ROP strengthening inter-agency coordination • Participated as strategic partner in Oman Sustainability Week 	<p>Governance and Institutional Performance</p>	<p>Principles 1, 2</p> <p>Principles 7,8,9</p>



GREENING NETWORKS

Green Networks reflects OQGN's commitment to advancing environmental performance while building resilient, future-ready energy infrastructure. Through efficient networks operations, decarbonization initiatives, and responsible resource management, we aim to reduce our environmental footprint and support Oman's energy transition.

GREENING NETWORKS

Material topics

- Climate strategy and energy transition
- Natural resource and ecosystem protection
- Waste and pollution management
- Asset integrity and critical incident management

Oman Vision 2040

- Environment and natural resources

UNSDG



52%

emissions reduction by 2025 from 2021 baseline, exceeding the 42% target by 2030



OQGN achieved
ISO 50001
Energy Management System certification



15

Emergency Drills Conducted in 2025



42%

of Total Hazardous Waste Recycled



6

Process Safety Audits Conducted in 2025

Climate strategy and energy transition



Climate change presents both physical and transition risks to critical infrastructure systems. As the operator of Sultanate of Oman's national gas transmission networks, OQGN recognizes its responsibility to support the Sultanate's orderly transition to Net Zero by 2050, in alignment with the National Strategy for an Orderly Transition to Net Zero and Oman Vision 2040.

The energy sector remains central to Oman's decarbonization pathway. OQGN's role extends beyond operational emissions reduction to enabling the infrastructure required for a lower-carbon energy system.

This includes advancing hydrogen and carbon dioxide (CO₂) transportation networks to support national hydrogen production targets and commercial-scale CCUS developments.

OQGN's decarbonization strategy

OQGN is proud to report a 52% reduction in gross emissions from the 2021 baseline by the end of 2025, surpassing its short-term target of 42% and marking a significant step toward its net zero ambitions. The trajectory below shows actual performance against the 2030 target, with the crossover occurring in 2023.

In 2021, the company experienced a gas release incident from a pipeline, along with other operational gas venting, which contributed to higher emissions during that period. Since then, targeted measures have been implemented to strengthen pipeline integrity, improve monitoring and leak prevention, and enhance emergency preparedness. These actions enabled the company to achieve a 33% reduction in emissions in 2022 and to sustain this improvement in subsequent years. In parallel, the implementation of initiatives outlined

in the Decarbonization Strategy, including gas-fired heater optimization, gas turbine compressor optimization, flaring reduction measures, and the introduction of electric vehicles—has collectively contributed to further emissions savings and long-term decarbonization progress.

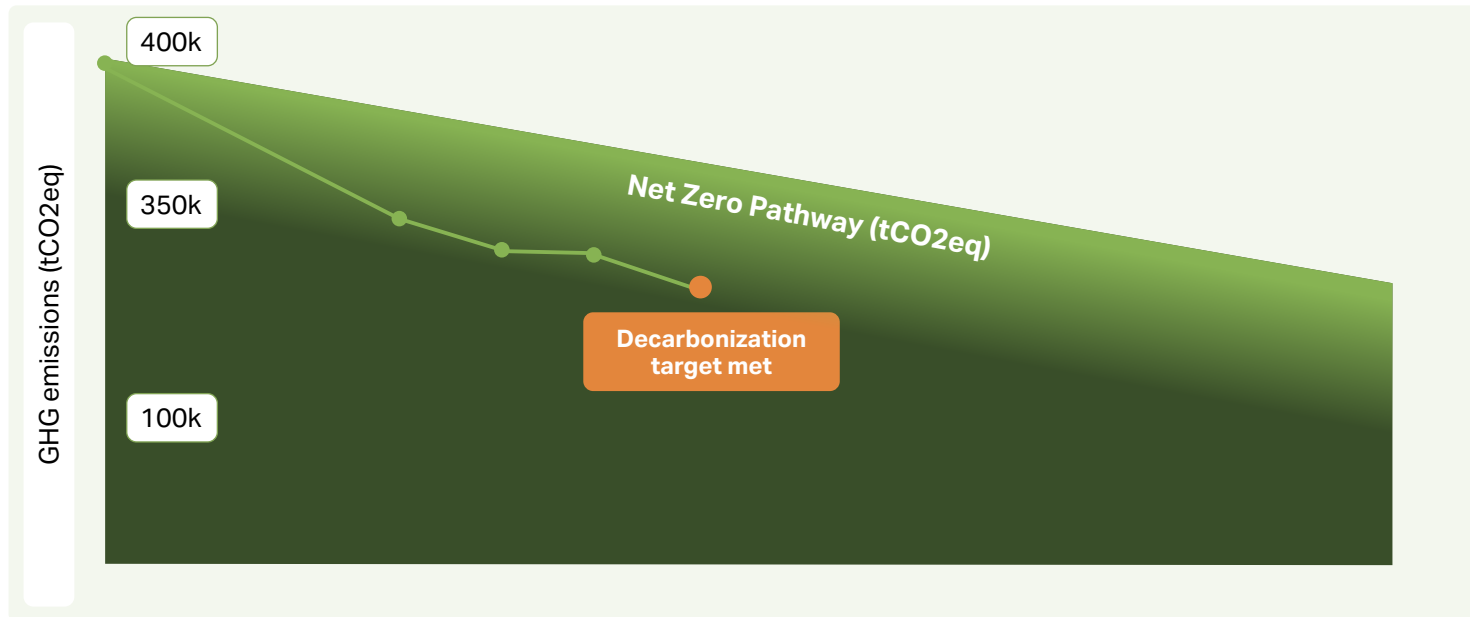
Building on the decarbonization strategy introduced in the previous reporting cycle, the company continues to advance a structured, multi-faceted approach to reduce greenhouse gas (GHG) emissions, aligned with Oman's Net Zero 2050 target and informed by leading international frameworks, including IPCC pathways and Science Based Targets principles (SBTi). Our milestones and targets are calibrated against technological feasibility, regulatory evolution, investment planning, and operational realities, balancing urgency with responsible implementation.





GHG emissions trajectory - 2021 baseline to 2030 target

● Net Zero Pathway (tCO₂eq) ● Actual Emissions (tCO₂eq)



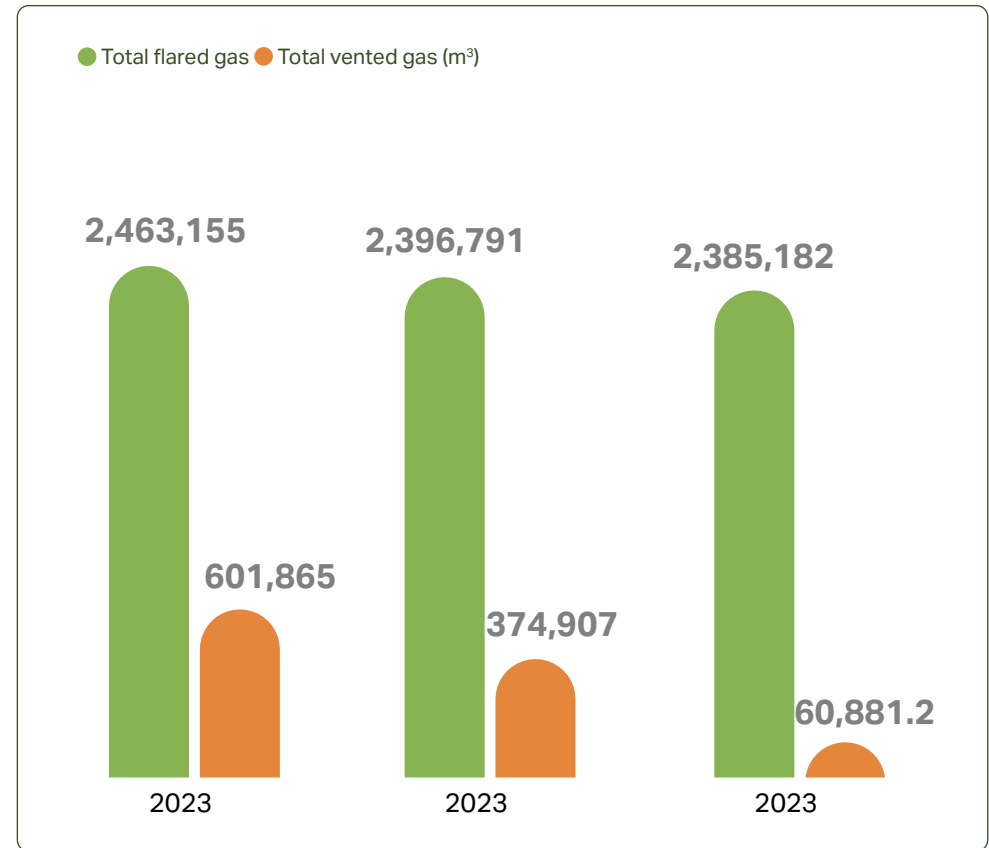
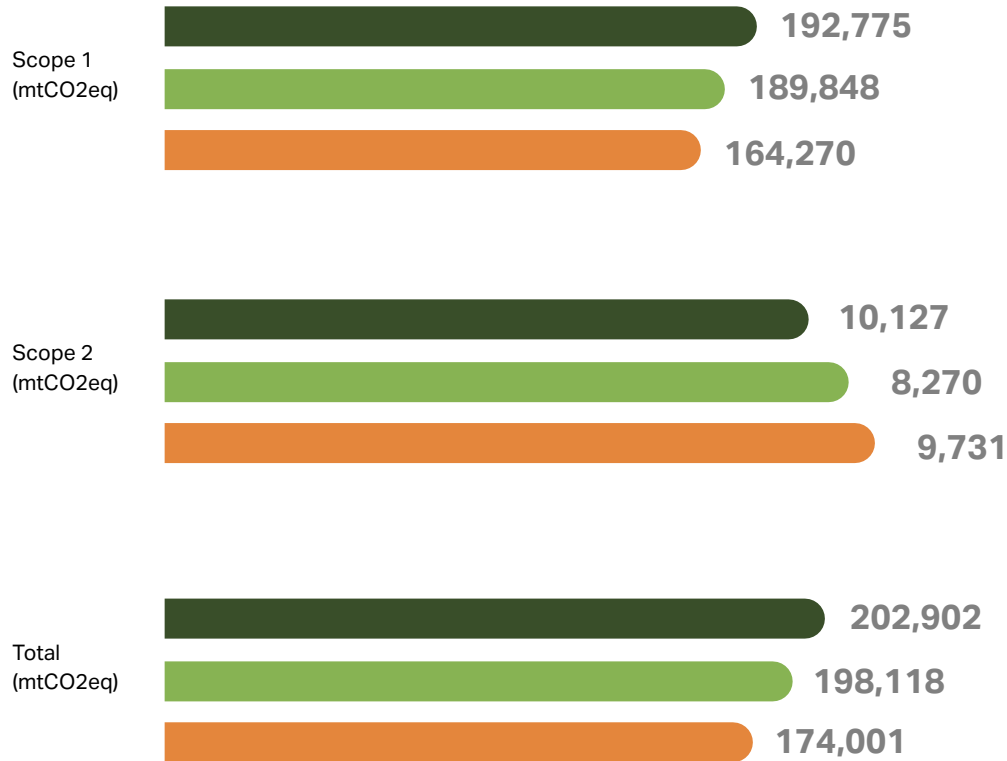
This was supported by a focused set of energy efficiency and optimization measures, including:

- Optimization of heaters and compressors and pilot flared gas, supported by ISO 50001-based energy management and digitalized energy monitoring
- Continued LED retrofitting and employee awareness programs on energy management
- Introduction of electrical and hybrid vehicles for city travel
- Continue the implementation of avoiding operational venting and strengthening the integrity of gas pipelines.
- Optimizing of the frequency of routine maintenance activities associated with gas venting without compromising asset integrity.

As result of these efforts in 2025, total GHG emissions (Scope 1 and 2) decreased by approximately 12% compared to 2024, driven by a ~13% reduction in Scope 1 emissions. Emissions intensity improved by around 11%, while vented gas volumes declined significantly by approximately 84%, reflecting continued operational efficiency improvements.

The strategy is built around three decarbonization levers (1.process optimization and energy efficiency, 2.data and innovation, as well as 3.clean energy and electrification), each supported by detailed action plans targeting emissions reduction at source. In 2023, OQGN executed the action plans across all three levers, implementing projects and initiatives designed to improve efficiency, reduce emissions intensity, and prepare the organization for long-term transition.

● 2023 ● 2024 ● 2025



During 2025, we have revisited our reported GHG emissions data, and 2024 GHG emissions data has been restated.

Moreover, climate-related risks are integrated into QQGN's Enterprise Risk Management (ERM) framework and are managed using the same identification, assessment, and mitigation processes applied to other enterprise risks. Both physical and transition risks are assessed through the quarterly risk cycle, captured in the corporate risk register, and reviewed by management, the Executive Leadership Team, and the Board Audit and Risk Committee, ensuring alignment with broader risk management practices and IFRS ISSB S2 requirements.



Optimized Control Building Design



As part of the optimization in the design and planning phase of projects, OQGN required the construction of new control buildings to house Distributed Control Systems (DCS), telecommunications infrastructure, electrical panels, UPS systems, and operator workspace.

The initial design concept proposed a 650–700 m² permanently manned facility, based on conservative spacing assumptions and legacy equipment heat-load standards. During the Basic Engineering phase, OQGN conducted a functional reassessment aligned with its remote operation philosophy and modern equipment specifications.

This review identified opportunities to right-size the facility, optimize system layouts, and reduce unnecessary design margins.

Design Optimization Measures

- Adoption of an unmanned operational philosophy where feasible
- Consolidation of control, telecom, and electrical rooms
- Introduction of compact, double-sided access cabinets
- Refinement of heat-load calculations using actual equipment specifications and diversity factors
- Elimination of unused or over-allocated spaces

Measurable Outcomes

- ~35% reduction in building footprint (to approximately 400–450 m²)
- 25–30% reduction in installed electrical systems
- HVAC capacity reduced from ~120 tons to ~90 tons
- Lower long-term maintenance and operating costs
- ~30% reduction in HVAC energy consumption



Flare gas recovery study



As part of its decarbonization initiatives, OQGN conducted a Flare Gas Recovery Study in 2025 aimed at reducing routine gas flaring and improving operational efficiency.

The study assessed opportunities to minimize continuous gas routing to flare and recover gas for sale, while maintaining necessary purge gas to prevent air ingress. The initiative has the potential to reduce overall flaring volumes annually.

Following the completion of the study, the next phase involves progressing to Detailed Design (DD) and Front-End Engineering Design (FEED) to enable implementation. This initiative supports multiple strategic objectives such as:



Reduction of operational GHG emissions



Improved asset efficiency



Advancement of sustainability and operational excellence





Turbo expander power recovery study



In 2025, OQGN conducted a Turbo Expander Study to assess the feasibility of converting mechanical pressure drop within Gas Supply Stations (GSS) into electrical power.

The study evaluated the potential to utilize pressure reduction at the Pressure Reducing Terminal (PRT) side to generate power, thereby reducing reliance on conventional electricity sources and supporting emissions reduction objectives.

The key outcome confirmed the technical opportunity to recover energy from pressure drops and convert it into power, generating significant output beyond internal station consumption and enabling potential power export, reinforcing OQGN's focus on sustainability and operational excellence.

The next phase involves engagement with relevant stakeholders, including IGC and Nama Power, followed by progression to Detailed Design (DD) and Front-End Engineering Design (FEED) to advance implementation.



Organic Rankine Cycle (ORC) waste heat recovery study



In 2025, OQGN assessed the use of Organic Rankine Cycle (ORC) systems to convert exhaust heat from gas turbines into power.

The study assessed the feasibility of converting waste heat into electricity, thereby improving overall energy efficiency, reducing emissions intensity, and supporting decarbonization objectives. This would recover energy currently lost during operations.

The results confirmed the technical feasibility of using exhaust heat to generate power on-site. Next steps include coordination with IGC and Nama Power to assess integration and move toward detailed design.



Enabling hydrogen and CO₂ infrastructure

Aligned with Oman's national hydrogen ambitions, OQGN is positioning itself as a key enabler of the emerging hydrogen economy. Recognizing the evolving nature of global hydrogen markets, we have focused on building a de-risked foundation for scalable hydrogen infrastructure through strategic partnerships, technical feasibility studies, and financial risk mitigation measures.

In 2024, OQGN initiated feasibility studies assessing the technical, commercial, and regulatory foundations required to establish open-access hydrogen and CO₂ pipeline networks. Working closely with Hydrom and other industry stakeholders, OQGN is

leveraging its pipeline expertise to support the development of green hydrogen infrastructure linking production blocks to coastal derivative plants in Duqm, Salalah, and Al Jazir.

As domestic demand for low-carbon hydrogen grows, the networks are designed to expand toward industrial clusters in northern and eastern Sultanate of Oman. In parallel, an open-access CO₂ transport network is being evaluated to connect emission sources to sequestration sites, supporting CCUS deployment at scale.

Recognized as the designated national CO₂ transporter in Sultanate of Oman

OQGN provided technical inputs to the National CCUS and Blue Hydrogen Policy and Regulatory Framework in relation to CO₂ transportation, with all framework deliverables concluded in 2025.

As part of this national framework, OQGN was formally recognized as the designated national CO₂ transporter in Sultanate of Oman. The company also launched a CO₂ Network Expression of Interest on its website(OQGN), endorsed by the Ministry of Energy and Minerals (MEM) and Oman National Energy Company (ONZC), to assess market readiness and inform the next development phases of Oman's CO₂ transport infrastructure.



National CCUS regulatory & infrastructure leadership

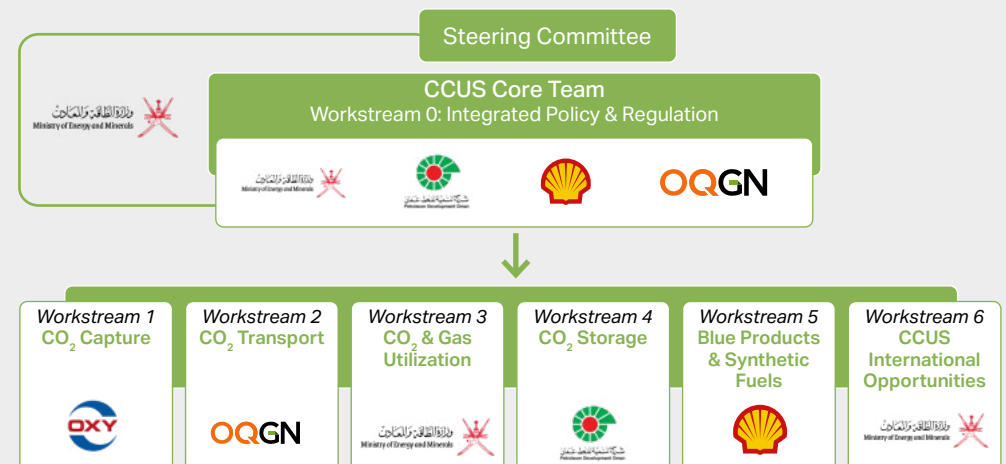


As part of Oman's national decarbonization agenda, OQGN was appointed to lead the transportation workstream under the Sultanate's National CCUS Regulatory and Policy Framework. In this role, OQGN contributed to shaping the regulatory foundations and commercial structures required to enable large-scale CO₂ transportation infrastructure across Sultanate of Oman.

Key milestones achieved include:

- Endorsement in principle of commercial models for CO₂ transport
- Development of preliminary CO₂ pipeline masterplans
- Formal recognition of OQGN as the designated CO₂ transporter responsible for owning, operating, and maintaining Oman's future CO₂ transmission network

This role places OQGN at the center of Oman's carbon management ecosystem, supporting industrial decarbonization and long-term climate commitments.



CCUS ecosystem

To operationalize its national CCUS mandate, OQGN is advancing targeted ecosystem developments designed to translate policy frameworks into scalable infrastructure solutions.



Northern CCUS ecosystem development



Building on our national CCUS leadership role, OQGN is progressing the conceptualization of a CO₂ pipeline network designed to meet the requirements of first-mover industrial emitters.

Under the Northern CCUS Ecosystem initiative, OQGN is working with key partners to enable the phased development of carbon capture and transport infrastructure. The initial phase focuses on evaluating the capture of CO₂ from a power generation facility, forming the foundation for a scalable CO₂ value chain.

OQGN is also collaborating with Oxy to structure a commercially viable CCUS model aligned with CO₂-Enhanced Oil Recovery (EOR) requirements. This includes defining transport pipeline specifications, commercial frameworks, and integration pathways within the broader carbon management ecosystem.



OQGN × Gasunie

OQGN signed a MoU with Gasunie Waterstof B.V. (a subsidiary of N.V. Nederlandse Gasunie) to explore the development of green hydrogen-related infrastructure in Sultanate of Oman and the establishment of a hydrogen supply chain linking the Sultanate with the Netherlands and Northwest Europe.



[Read more](#)

The agreement also includes cooperation on knowledge exchange in carbon capture, utilization, and storage (CCUS) technologies, supporting broader decarbonization efforts and Oman's long-term climate objectives.

OQGN × Fluxys

OQGN signed a Cooperation Agreement with Fluxys to jointly develop hydrogen and CO₂ transportation networks in Sultanate of Oman.

Building on their earlier MoU and Fluxys' strategic equity participation in OQGN, the agreement aims to accelerate the development of hydrogen infrastructure aligned with Oman Vision 2040 and national hydrogen production targets. The collaboration also includes knowledge exchange and technical cooperation to support the establishment of integrated low-carbon energy value chains linking Sultanate of Oman with Belgium and Europe.



[Read more](#)

Natural resources and ecosystem protection



Environmental management

Environmental management is anchored in the QHSSE Policy. The policy sets the overall direction for environmental stewardship and embeds sustainability considerations across the full business lifecycle, including operations, maintenance activities, waste management, chemical handling, contractor engagement, and project development.

OQGN's environmental approach is operationalized through its certified Environmental Management System (EMS), aligned with ISO 14001:2015.

The EMS establishes a clear framework for

Environmental protection and pollution prevention

Resource efficiency and conservation

Environmental monitoring and reporting

Compliance with legal and regulatory requirements

Continuous improvement of environmental performance

To further strengthen energy performance management, OQGN has now achieved ISO 50001:2018 Energy Management System certification across all of its sites and buildings, establishing a system for managing energy performance and improving efficiency in alignment with international best practices. ISO 50001 requirements have been integrated into the Sustainability and Energy Management Policy and formalized through the Energy Management System (EnMS) Manual, with supporting documentation under development.

Supporting procedures and guidelines include:



Environmental Management Guideline



Waste Management Procedure



Chemical Management Procedure



HSE Legal Requirements Guideline



NORM Management Guideline



HSE Permits Management Procedure



Aspects and Impact Risk Matrix



Environment Impact Assessment Guideline



100%

of OQGN sites are ISO 14001 certified

OQGN achieved ISO 50001

Energy Management System certification

Environmental risk management and compliance

Environmental risks and opportunities are identified, assessed, and managed across operations. Environmental risk management is a continual process, regularly reviewed to reflect operational changes, service modifications, and potential emergency conditions.

Environmental risks are identified and managed through a dynamic Environmental Aspects and Impacts Register, where all identified risks are recorded, monitored, and tracked to ensure timely mitigation and corrective action where necessary. This structured approach enables ongoing oversight of environmental performance across the company's operations.

OQGN applies Best Available Techniques (BAT) across its plant and pipeline activities, from design through to operation and decommissioning. This ensures that technically and economically feasible best practices are implemented to prevent or minimize environmental impacts and enhance environmental performance across the asset lifecycle.

Moreover, OQGN integrates environmental risk identification and mitigation into project planning through Environmental Impact Assessments (EIA) and Environmental and Social Impact Assessments (ESIA) for major projects. These assessments serve as both a regulatory requirement and a proactive tool to identify potential environmental and social impacts, enabling the development of

mitigation plans to manage identified risks.

For 2025, we established a target to conduct ambient air quality and noise monitoring at nine stations. This target was exceeded by successfully monitoring 13 stations, demonstrating strengthened oversight and proactive performance management. In addition, chemical management inspections were conducted across three regions to verify compliance and reinforce environmental controls.



16

Valid environmental permits to operate across Sultanate of Oman



13

Stations monitored (Target: 9)

As part of our commitment to environmental protection and regulatory compliance, OQGN enhanced chemical safety communication by updating workplace chemical labels in alignment with the Globally Harmonized System (GHS) standards. This initiative strengthens hazard identification, supports safe handling and storage practices, and reinforces compliance with applicable environmental and safety regulations.

Across our geographical operations in Sultanate of Oman, we maintain 16 valid Environmental Permits to Operate, ensuring full regulatory coverage of our activities.

Environmental management training

OQGN supports its environmental management systems through periodic training and awareness programs delivered via classroom sessions and online platforms. Key topics include environmental, waste and chemical management.

These programs aim to enhance employee awareness, ensure regulatory compliance, and promote consistent implementation of environmental procedures across operations.



Water management

Operating in Oman's arid environment, OQGN manages water responsibly. Operations do not require process water, and consumption is largely limited to domestic use. Water is managed to improve efficiency and reduce unnecessary use.

OQGN's primary operational interaction with water occurs during hydrotesting activities associated with pipeline projects. Water withdrawn for testing is managed under controlled conditions to minimize environmental impact. To protect surface water, groundwater, and surrounding land,

OQGN applies defined discharge controls, including:



Discharge of used hydrotest water to designated evaporation ponds



Controlled discharge to land only after obtaining a No Objection Certificate (NOC) from the relevant authorized authority.

These measures ensure regulatory compliance and help prevent uncontrolled runoff, contamination, or other significant water-related impacts.

Water-related risks and impacts are assessed through project-specific Environmental Impact Assessments (EIA) and Environmental and Social Impact Assessments (ESIA/EISA). Potential impacts from water withdrawal or discharge are identified during these studies, with appropriate control measures incorporated into project documentation. Regulatory

stakeholders, including the Environment Authority and other relevant authorities, are engaged throughout the permitting and review process.





Reuse of pipeline hydrotesting water across multiple sections



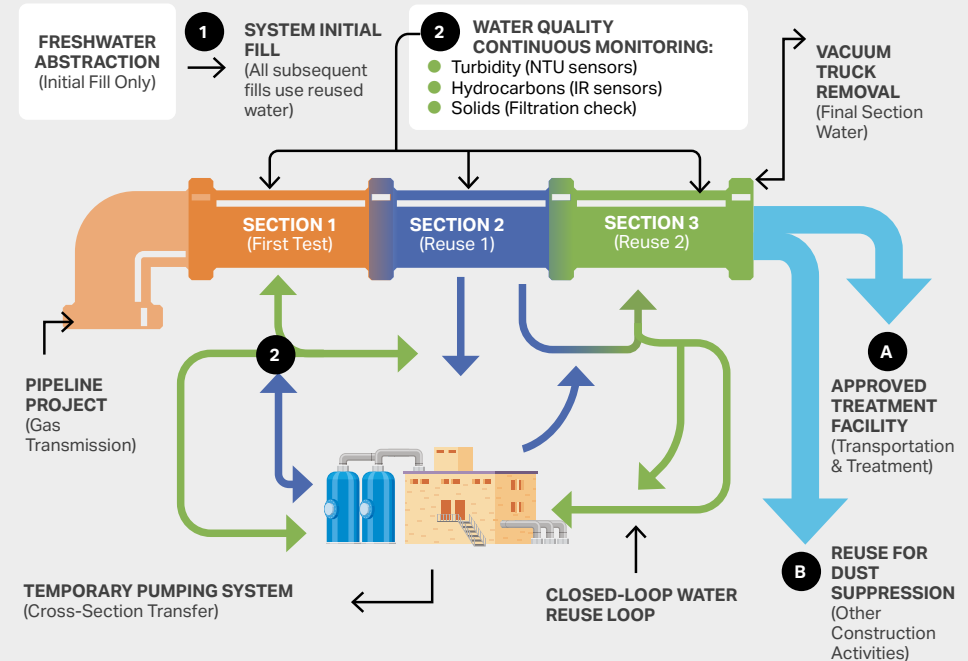
During a recent gas transmission pipeline project, OQGN implemented an innovative closed-loop approach to hydrostatic pressure testing, significantly reducing freshwater use, land disturbance, and project timelines.

Traditionally, pipeline testing requires freshwater abstraction for each test section, followed by disposal through evaporation ponds, resulting in high water consumption, extended dewatering periods, and additional land clearing. To improve efficiency and environmental performance, the project team introduced a hydrotest water reuse strategy during the construction planning stage.

Under this approach, hydrotest water from one pipeline section was reused across subsequent sections through a

temporary pumping system, enabling transfer through three sections. Water quality was continuously monitored for turbidity, hydrocarbons, and solids, ensuring suitability for reuse. As a result, freshwater abstraction was limited to the initial system fill only.

By reusing hydrotest water, the project eliminated the need for evaporation ponds for intermediate sections, reducing land clearing, liner materials, and potential wildlife and safety risks. For the final test section, remaining hydrotest water was removed using vacuum trucks and transported either to an approved treatment facility or reused for other construction activities such as dust suppression. This avoided construction of a final evaporation pond and prevented prolonged demobilization delays.



70–85%
reduction in freshwater
consumption

Zero
hydrotest water
discharged to land

**Significant
reduction**
in land disturbance

Lowered risk
of soil and groundwater
contamination

**Reduced
pipeline**
testing timeline by
approximately 3–4 weeks

Although OQGN is not a major water consumer, the company has implemented targeted conservation measures. A sewage water treatment plant has been constructed in Nimr, enabling treated wastewater to be recycled for irrigation of flora. This initiative supports efficient water use and contributes to environmental sustainability.

From 2024 to 2025, OQGN further improved its water efficiency, reducing total water consumption by approximately 14% year-on-year. While total recycled water volumes decreased by around 8%, the proportion of recycled water at the Nimr region increased from 15% to 16%, reflecting continued progress in integrating reuse practices and strengthening localized water stewardship.

Water consumption	Unit	2023	2024	2025
Total water consumed	m ³	60,871	22,710	19,490
Total water recycled	m ³	750	3,454	3,171
Percent of recycled water at Nimr region	%	1%	15%	16%



Biodiversity and ecosystem protection

OQGN integrates biodiversity management within its broader environmental framework. Biodiversity considerations are embedded in the company's Environmental Management Guideline, which provides direction on environmental protection, pollution prevention, resource conservation, legal compliance, and continual performance improvement. The updated guideline explicitly incorporates biodiversity management requirements, formalizing how biodiversity is managed across OQGN's operations.

Moreover, OQGN does not generate industrial wastewater. All wastewater is domestic in nature and collected in sewage tanks constructed in accordance with local regulatory requirements, with collection and disposal managed by approved third-party service providers. Over the past three years, there have been no instances of non-compliance with wastewater or effluent discharge standards.

Biodiversity and ecosystem protection	Unit	2023*	2024*	2025
Total area of disturbed land (includes land that is owned, leased or operated)	Km ²	0.43	6.45	2.21
Percentage of land area affected by operations that was restored during the reporting period	%	100	100	100
Percentage of land owned, leased, or operated within/ adjacent to protected and/or key biodiversity areas	%	0.31	4.49	1.52

*Values are restated due to recalculation or change in methodology

Sultanate of Oman Corporate Membership Programme

OQGN joined the Environment Society of Oman Corporate Membership Programme to strengthen collaboration in protecting Oman's natural ecosystems and advancing long-term environmental stewardship initiatives across the Sultanate.

[Read more](#)

World Biodiversity Day

We actively participated in the annual World Biodiversity Day, with a focus on environmental awareness. As part of this initiative, this year we developed and shared a biodiversity awareness video highlighting the importance of habitat conservation and illustrating pipeline corridors in environmentally sensitive areas, including Al Saleel Nature Reserve, to promote awareness of coexistence between infrastructure development and biodiversity protection.

[Watch video](#)



OQGN biodiversity management process

1 Early Assessment

Project-specific Environmental Impact Assessments (EIA) and Environmental and Social Impact Assessments (ESIA/EISA) are conducted by qualified third-party specialists to identify potential biodiversity impacts early in project planning.

- Type and nature of impact
- Affected receptors (flora, fauna, habitats)
- Duration (temporary or permanent)
- Spatial extent
- Risks from construction, pollution, habitat disturbance, invasive species, and ecological changes

Key Biodiversity Areas are identified based on national conservation designation and regulatory criteria.

2 Risk Identification & Planning

Findings are used to define mitigation and control measures. Studies are updated when required by authorities or when operational changes introduce new environmental risks.

Adequate resources are allocated to support implementation and monitoring.

3 Mitigation Implementation

During project execution, controls are applied to minimize impacts, including:

- Dust control
- Waste management
- Restrictions on vegetation clearing and tree cutting

Measures are designed to avoid or reduce habitat disturbance, pollution risks, vegetation loss, and impacts on species and ecosystems.

4 Monitoring & Compliance

Biodiversity performance is monitored through ESIA requirements and regulatory inspections.

Periodic site inspections verify implementation of mitigation measures and environmental commitments. Monitoring results are reviewed to confirm compliance and address any identified risks.

5 Land Restoration

Land disturbance, primarily from pipeline construction, is followed by restoration in line with approved EIA/ESIA requirements, environmental permits, and national environmental laws.

Restored areas are returned to conditions that support natural regeneration of flora and fauna, with compliance verified through inspections and environmental monitoring.



Protecting biodiversity along the Al Saleel National Park Corridor



OQGN's gas transmission networks crosses Al Saleel National Park, a nationally designated protected area managed by the Environment Authority Oman. Within the park, OQGN operates approximately 22 km of pipeline extending from west to east, with a corridor width of 25 meters on either side of the pipeline and one Block Valve Station (BVS). No other permanent facilities

are located within the protected area. Recognizing the ecological sensitivity of this location, biodiversity considerations are integrated throughout project planning and operations. Environmental and Social Impact Assessments (EIA/ESIA) were conducted by third-party specialists to identify potential impacts on habitats, flora, and fauna, assess duration and spatial

extent, and define mitigation measures. These assessments are embedded early in project development and updated when required by environmental authorities or operational changes.

During construction and operational activities, OQGN applies targeted controls to minimize disturbance, including

restrictions on vegetation clearing, dust management, waste controls, and regular environmental inspections to verify compliance with approved ESIA requirements. Disturbed land is restored in accordance with environmental permits and national regulations to support natural regeneration.



Waste and pollution management



The operation and maintenance of OQGN's gas transmission networks generate waste and involves the handling of hazardous materials. Recognizing the potential environmental risks associated with these activities, OQGN applies a waste management approach designed to ensure regulatory compliance, minimize environmental impacts, and promote responsible resource use across its operations.

Waste Management Governance Framework



Environmental Management Guidelines

Overarching policy document
Establishes principles for environmental protection and sustainability across all operations.



Waste Management Procedure

Operational procedure within HSE management system
Defines requirements for waste segregation, handling, storage, disposal, and recycling.

Together, these frameworks ensure compliance with applicable regulatory obligations.



Hazardous and non-hazardous waste streams are managed through defined controls, including separate collection bins across facilities and disposal through government-approved contractors. Hazardous materials are clearly labeled with material names, hazard symbols, and warning signage, with Safety Data Sheets (SDS) available at points of storage and use. Hazardous waste is stored separately from other waste streams to reduce risk and ensure safe handling.

To support traceability and governance, consignment notes are maintained for all hazardous waste, and waste streams are digitally monitored through the Intelix system, enabling structured record-keeping, reporting, and auditing. Where necessary, interim industrial waste storage facilities are established under appropriate permits to ensure secure containment prior to specialist treatment or disposal. OQGN works exclusively with vetted third-party providers for hazardous waste handling, ensuring compliance and environmental protection.

We continue to implement practical waste reduction and recycling initiatives. These include the collection of hazardous waste such as used batteries and waste oil for recycling through approved providers, as well as segregated paper and plastic recycling bins at the head office. No significant waste-related impacts have been identified, with appropriate control measures in place to manage waste generation, handling, and disposal across operations.

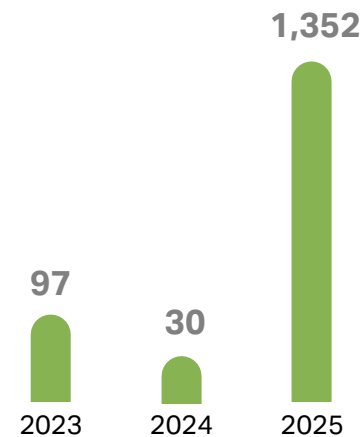
We apply a Management of Change (MOC) process to plan and execute asset

decommissioning activities, ensuring environmental considerations are integrated throughout the process, including land use, waste management, and emissions control.

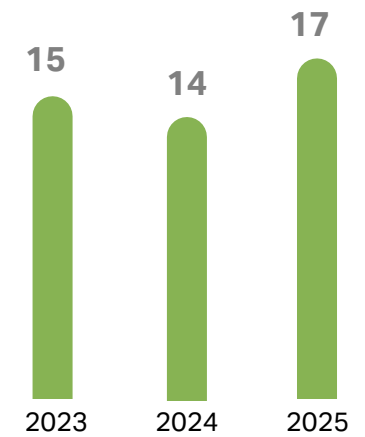
In 2025, one asset, Al Ghubra GSS, was decommissioned in line with this procedure. Environmental impacts were assessed as part of the process, with required approvals obtained from relevant authorities, and waste generated during decommissioning managed in accordance with established environmental and regulatory requirements. Moreover, this has led to the increase in waste volumes this year, which resulted in higher disposal requirements during the year.



Total non-hazardous waste disposal (tonnes)



Total hazardous waste disposal (tonnes)



Asset integrity and critical incident management

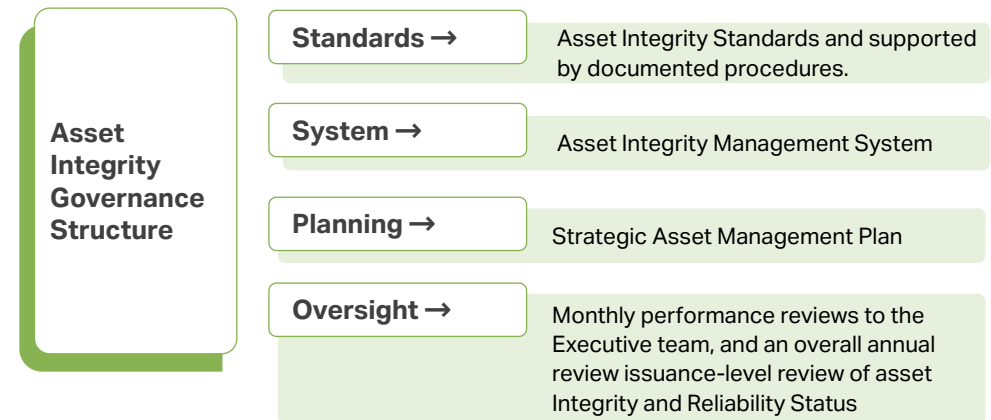
Asset integrity is fundamental to OQGN's ability to deliver safe, reliable, and uninterrupted gas transmission across Sultanate of Oman. Given the critical nature of the national gas networks, OQGN applies a risk-based asset management approach designed to safeguard infrastructure performance, protect public safety, and minimize environmental risk.



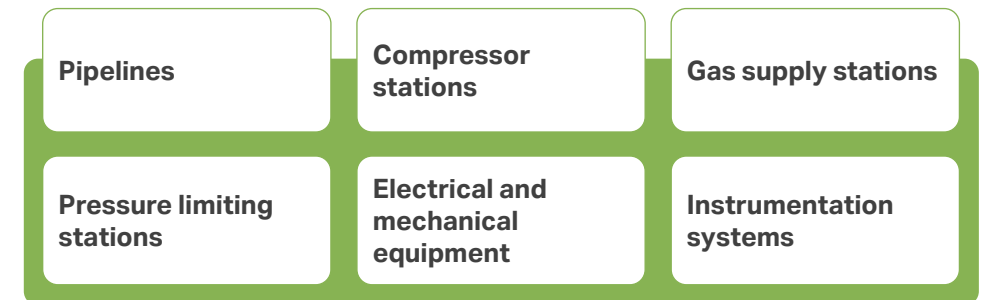
Governance and policy framework

Asset integrity is governed by OQGN's Asset Integrity Standards and Procedures, implemented through the company's Asset Integrity Management System and guided by its Strategic Asset Management Plan. The system is aligned with international standards and supported by detailed Code of Practice documents.

Oversight is reinforced through the annual Pipeline and Facility Integrity and Reliability Status Report, which consolidates inspection findings, asset condition assessments, and maintenance priorities, and is reviewed and approved at the executive level.



Furthermore, OQGN applies a proactive, risk-based methodology to assess the condition and remaining life of its pipelines and facilities. The annual fitness-for-service assessments are conducted across:



These assessments document asset condition, identify potential degradation mechanisms, and prioritize maintenance and repair actions to ensure optimal performance.

Asset integrity

Inspection intervals are determined using a risk-based methodology informed by asset susceptibility and remaining life calculations. Pipelines assessed as having high susceptibility are inspected at a minimum interval of two years, while those categorized as medium susceptibility are inspected every

five to seven years, and low-susceptibility assets every eight to ten years. This tiered approach enables OQGN to prioritize higher-risk assets while maintaining reliability and performance across the broader network.

Beyond pipeline integrity, OQGN applies the

same disciplined oversight to its on-plot facilities. Regular monitoring focuses on pressure-containing elements, including pressure vessels, process piping, and safety relief valves, which are critical to operational safety and continuity. Findings from these assessments are consolidated into formal

Facility Integrity Status Reports, with insights used to inform maintenance planning and drive continuous improvement across operations.



AI-enabled intrusion detection and Right-of-Way (ROW) surveillance



As part of its commitment to strengthening asset integrity and enhancing preventive risk management, OQGN implemented an AI-powered long-range camera system integrated with fiber optic sensing to modernize surveillance across its gas transmission networks.

The Journey: From Manual to AI-Driven Surveillance



Before 2021 — Manual Operations

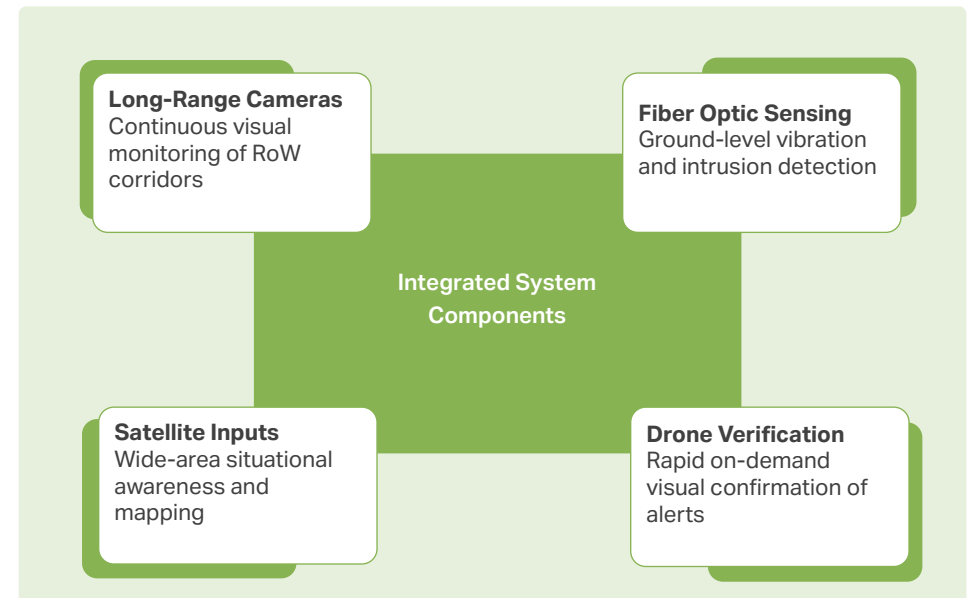
Manual inspections and paper-based reporting across the RoW.

- ~900 manual checklists generated every two weeks.
- In 2021, a GIS-based platform ("Mueen") was introduced to improve operational visibility and coordination.

2024 Onwards — AI-Driven IDS

Fully AI-driven Intrusion Detection System providing:

- 24/7 real-time monitoring
- Automated alerts and intelligent event classification
- Location-based reporting of encroachments and abnormal activities
- Early identification of excavation, fire risks, and unauthorized construction





AI-enabled intrusion detection and Right-of-Way (ROW) surveillance



2025 Live Operational Validation Results

100%

Detection accuracy across monitored segments

False Alarms

Significant reduction through AI-assisted filtering

Up to 80%

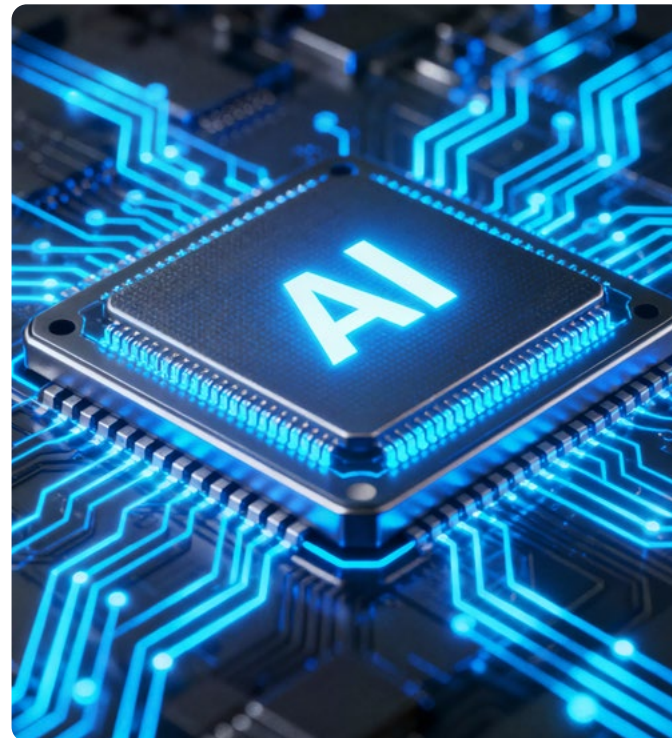
Improvement in security coverage in high-risk corridors

Stable

System performance confirmed under live operating conditions

Beyond strengthening surveillance, the system delivers measurable operational, environmental, and financial benefits. By automating reporting and reducing reliance on manual patrols, OQGN has optimized resource allocation, reduced fuel consumption, minimized paper usage, and enhanced workforce capabilities through digital upskilling. Automated event logging and digital evidence reporting further strengthen governance, traceability, and audit readiness.

Following successful validation, OQGN initiated a phased rollout plan beginning with the Muscat corridor in 2026, followed by Sohar (2027), Salalah (2028), and Fuhud (2029), progressively expanding coverage across high-criticality assets.



900

Manual checklists eliminated per 2-week cycle



400 A4

Paper Sheets saved per month



USD 200K/yr

Barrier protection & waste dumping cost prevention



5 km

High-accuracy ROW monitoring radius



24/7

Real-time corridor monitoring



USD 200K

Annual savings from resource optimization



100%

Detection accuracy during live validation



90%

Reduction in fuel usage for ROW surveillance



Combined caliper and baseline survey optimization



As part of pipeline commissioning activities, OQGN traditionally performed two separate internal inspections: a caliper survey to assess pipeline geometry (including diameter verification, dents, and ovality) and a baseline survey to establish a reference dataset for future integrity monitoring.

Under the original execution plan, these inspections required two separate tool runs, each supported by nitrogen purging operations powered by diesel-driven

nitrogen generators. This approach resulted in extended right-of-way occupation, prolonged generator runtime, higher fuel consumption, and associated emissions.

During project planning, OQGN identified an optimization opportunity: both surveys could be performed using a single combined multi-function inspection tool. By consolidating the inspections into one run, the project eliminated an entire nitrogen-driven operation.

Operational Optimization

Eliminating one tool run delivered measurable efficiency gains:

- Nitrogen volume requirements reduced by approximately 45–50%
- Diesel generator operating hours reduced by approximately 50%
- Fewer compressor start-up and shutdown cycles
- Reduced occupation time of construction right-of-way

Environmental Impact

The optimization resulted in:

- Approximately 50% reduction in diesel consumption for nitrogen generation
- Significant reductions in associated CO₂ emissions
- Lower NOx and particulate matter emissions
- Reduced local noise and air pollution
- Lower overall construction carbon footprint

Cost and Schedule Impact

In addition to environmental benefits, the approach:

- Reduced nitrogen generation and fuel costs
- Shortened pre-commissioning duration by approximately 3–5 days
- Lowered contractor mobilization, equipment standby, and logistics costs

Strengthening process safety

As a midstream gas transmission operator, process safety remains fundamental to protecting people, assets, and the environment. OQGN applies a risk-based Process Safety Management (PSM) approach aligned with the four-pillar model of the Centre for Chemical Process Safety, emphasizing safety culture, hazard identification, risk management, and continuous learning.

In 2025, OQGN recorded Zero Tier 2 Process Safety Events, reflecting effective preventive controls and operational discipline. Tier 3 process safety events increased to 16, primarily involving minor losses of containment. This increase reflects strengthened reporting transparency and earlier identification of risks before escalation.

Analysis of process safety incidents identified recurring contributing factors, including maintenance and inspection gaps, aging infrastructure influenced by environmental conditions, equipment and material defects, power and system failures, and operational or mechanical impacts.

In response to these findings, OQGN intensified its focus on preventive controls and assurance mechanisms. Six dedicated process safety audits were conducted across operations and contractor activities in 2025, ensuring compliance with established procedures and improving inspection practices.

To enhance investigation rigor, the TapRooT® Root Cause Analysis methodology was

introduced, enabling deeper identification of systemic drivers and clearer linkage between findings and corrective and preventive actions.

High-consequence hazards, including high-pressure systems, loss of containment, energy isolation, confined spaces, lifting operations, and electrical risks, continue to be managed through risk assessments, bow-tie analysis, and strict application of the hierarchy of controls.



15 Tier 3
incidents reporting via
official channels

0

Tier 2 Process Safety
Events in 2025

6

Process Safety Audits
Conducted in 2025
Across operations and
contractor activities



Strengthening process safety performance in 2025



Building on the successful launch of the Process Safety Management (PSM) Dashboard in 2024, OQGN continued to enhance its integration into day-to-day operations in 2025. The platform is now further embedded across operational functions, enabling improved monitoring of Process Safety Indicators (PSIs), strengthened oversight of corrective actions, and enhanced visibility at the management level.

During the year, additional focus was placed on expanding indicator coverage, improving data quality, and reinforcing accountability through internal audits and contractor oversight. Insights from the 2025 safety culture survey are being used as a baseline to guide targeted safety enhancement initiatives, including focused campaigns, workshops, and competency development programs.

OQGN systematically tracks process safety performance through its PSM Dashboard, which consolidates leading and lagging indicators, corrective action status, and compliance metrics into a centralized monitoring platform.

Performance is reviewed regularly at operational and management levels, enabling timely identification of trends, prioritization of high-risk areas, and oversight of action closure.

Tier 1 Year Target (0.0) with a current standing of 0

Tier 2 Year Target (0.0) with a current standing of 0

Tier 3 Year Target (Open) standing at 16

Activation of SIL Loops/ESD / Failure on Demand SIL / Loops/ESD / Small Loss of Primary / Containment (LOPC) / Repeated Incidents

Read more about our process safety model and approach in our 2024 sustainability report.

Digital enablement and monitoring

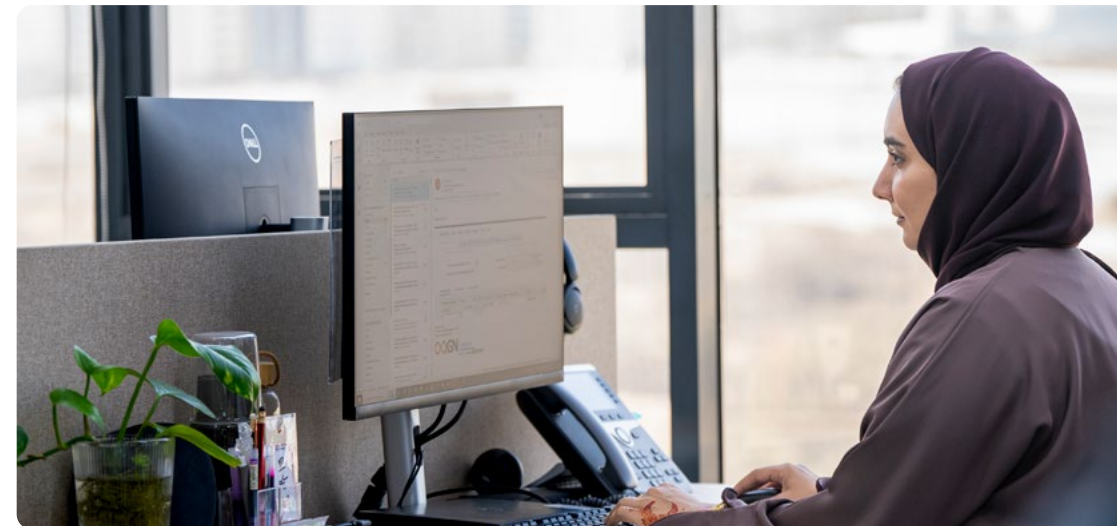
Building on the launch of the Process Safety Management Dashboard in 2024, OQGN further embedded digital monitoring into daily operations in 2025. The platform consolidates leading and lagging Process Safety Indicators (PSIs), strengthens oversight of corrective actions, and enhances management-level visibility.

Process safety monitoring is supported by digital systems such as Intellex, with ongoing efforts to improve data quality, expand indicator coverage, and explore predictive analytics and AI-enabled risk identification. AI-integrated security and surveillance systems were also advanced as part of OQGN's broader digital HSE agenda.

Culture and continuous improvements

Recognizing that strong process safety performance is anchored in culture, the 2025 safety culture survey (learn more on page 58) served as a baseline for targeted improvement initiatives. Planned actions include safety campaigns, focused workshops, training programs, and competency development efforts aimed at embedding stronger process safety awareness across the organization.

In parallel, the Incident Management Framework introduced in 2025 enhances preparedness for high-consequence events by integrating escalation protocols, clearly defined responsibilities, and cross-functional coordination to ensure rapid response and mitigation.





Critical incident management and emergency preparedness

OQGN's Incident Management Strategy is designed to ensure effective preparedness, rapid response, and recovery in the event of a critical incident. The framework emphasizes systematic learning, requiring thorough root cause analysis for all significant events and the integration of lessons learned into operational practices to prevent recurrence.

In 2025, OQGN further strengthened its emergency preparedness by appointing a specialized consultant to develop an Incident Management Framework. The framework standardizes incident detection, response, and escalation processes and establishes three clearly defined response levels covering operational, emergency, and crisis management layers.

The company's Emergency Response Plan (ERP) establishes three response levels that escalate based on incident severity and potential impact. Each level is supported by designated response teams with defined roles and responsibilities to enable rapid execution, mitigate hazards, protect lives, secure property, and maintain operational continuity. The release of hazardous materials is fully addressed within these procedures.

To test the effectiveness of the framework and enhance coordination, OQGN conducted 11 Level 1 drills, 3 Level 2 drills, and 1 Level 3 drill during the year. In addition, joint emergency drills were carried out in collaboration with the Civil Defense and Ambulance Authority (CDAA) and the Royal

Oman Police (ROP), improving inter-agency coordination and response readiness.

All emergency management processes align with recognized international standards and reflect oil and gas industry best practices. Further enhancements are planned for 2026, including the development of additional Level 1 procedures tailored to specific emergency scenarios.



15 Emergency Drills

Conducted in 2025
(11 Level 1 | 3 Level 2 | 1 Level 3)

3-Tier

Emergency Response Structure

2 National Authorities

Engaged in Joint Drills
(CDAA & ROP)



Enhancing emergency response with tethered drone technology



In 2025, OQGN enhanced its emergency response capability through the deployment of tethered drone technology during a Level 3 drill at Al Buraimi Compression Station. The initiative addressed a critical operational gap: limited real-time situational awareness during major incidents across the gas transmission network.

The drill simulated a gas leak, explosion, and jet fire impacting the 24-inch and 16-inch pipelines and was conducted jointly with ESBAAR and the Royal Oman Police (ROP). For the first time, tethered drones were deployed in under three minutes, providing uninterrupted aerial visibility throughout the incident.

Compared to traditional ground-based assessments, the aerial system improved response effectiveness. Emergency response time improved by 50%, while threat detection capability increased by approximately 80% through AI-enabled visual analytics. Real-time footage strengthened coordination between field teams and command centers, supported faster decision-making, and reduced potential environmental and operational exposure.

Following the successful pilot, OQGN is progressing toward centralized drone fleet management, expanded BVLOS readiness, and automated data analysis capabilities to improve response capability.



50%

Reduction in emergency response time



~80%

Improvement in threat detection capability



< 3 Minutes

Drone deployment time during Level 3 drill



Level 3

High-consequence emergency scenario tested



Guarding Needs reflects OQGN's commitment to protecting people, advancing workforce capability, and operational continuity through strong workforce management, engagement, and health and safety leadership. Through fair and inclusive employment practices, talent development, people-centric wellbeing initiatives, and a mature QHSSE management system, we strengthen retention and build future-ready leadership.

GUARDING NEEDS

Material topics

- Workforce management and engagement
- Learning and development
- Occupational health and safety
- Human rights and fair labor
- Customer experience and satisfaction
- Community relations and social responsibility
- National value creation
- Security of energy supply

Oman Vision 2040

- Health
- Well-being and social protection
- Labour market and employment
- Education, learning, scientific research and national capabilities

UNSDG



Zero recordable injuries

Zero fatalities with 20M safe hours



43%

of new hires under 30

20% female



96% Omanization

(target: 95%)



Concession asset base crossed
1 billion OMR

for the first time



60 local SMEs

supported through Tasaed

Workforce management and engagement



Workforce management at OQGN is centered on fair employment, workforce planning, employee engagement, and equal opportunity. In 2025, the company strengthened its people practices to support business continuity, improve performance, and enhance overall employee experience.

Employee retention and management

During 2025, OQGN improved the efficiency of its recruitment processes. Through a certified Green Belt initiative within the recruitment team, the average time to hire was reduced from 111 days to 66 days. This improvement enabled faster filling of critical roles and better workforce planning.

Artificial intelligence was also introduced to support CV screening and shortlisting. This enhanced consistency in candidate evaluation, reduced manual effort, and supported more objective selection decisions.

Employee turnover reached 4.3% in 2025, outperforming the 5% target and indicating improved employee stability. This was supported by strengthened promotion

cycles, talent progression initiatives, improved overtime management, and enhanced Employee Relations Committee (ERC) practices during a critical operational period.



Recognized with 3 National Awards in 2025

- Best Chief Officer
- Oman Best Employer Brand
- Green Future Leadership Award



Succession planning

Maintaining a strong internal leadership pipeline is essential to ensuring continuity across the organization. OQGN follows a structured succession planning process in which critical and leadership roles are identified, and potential successors are assessed using a 9-box matrix to evaluate performance and future potential. Identified employees are supported through targeted development plans, mentoring, coaching, on-the-job training, and formal learning programs to address readiness gaps. The framework is reviewed annually to ensure continued alignment with business needs.

In 2025, OQGN is refreshing their succession planning cycle to strengthen oversight and alignment with workforce priorities. During the year, a Leadership Development Program covering high-potential employees, supervisors, team leads, managers, and heads of departments was awarded and is scheduled for implementation in 2026. In addition, a culture transformation program for leaders was launched to improve accountability across management levels.



Employee engagement

We regularly monitor employee engagement through annual surveys, town halls, roadshows, and direct communication sessions with leadership. These platforms support open dialogue and provide employees with opportunities to share feedback.

Our employee engagement survey measures satisfaction, motivation, and loyalty across areas such as leadership, working conditions, job content, development opportunities, remuneration, collaboration, and overall workplace culture.



Happy Thursday at OQGN



OQGN introduced the Happy Thursday initiative to strengthen employee wellbeing and provide more positive and sustainable workplace culture. The initiative was designed to transform Thursdays into a more engaging, focused, and socially connected workday, supporting both employee experience and organizational performance.

Happy Thursday was introduced to enhance employee morale and motivation, strengthen team engagement and social wellbeing, reduce burnout ahead of the weekend, and promote healthier digital and workplace habits. The initiative also aims to improve employee energy levels, increase collaboration among colleagues, encourage flexibility and trust-based work practices, and enhance productivity through more focused working periods.

The program is built around four pillars.

1. **Prime Hours** establish dedicated high-focus periods with minimal interruptions to maximize productivity.
2. **Work Flexibility** provides employees with greater autonomy in managing their work schedules, including flexible hour supporting productivity and work-life balance.
3. **Digital Detox** encourages reduced non-essential digital communication during focused periods to support concentration and mental clarity.
4. **Dress Code Flexibility** allows men to wear light-colored dishdashas or smart casual attire, creating a more relaxed and culturally inclusive environment.



Recognition remains central to our workplace environment. Through initiatives such as the CEO Excellence Awards, HSSE and Shukran Rewards, Ithraa knowledge-sharing recognition, long service awards, and Thank You Certificates, we celebrate individual achievements and collective contributions across the organization.

Furthermore, employee wellbeing is further supported through enhanced medical insurance including optional parental coverage, periodic medical examinations, mental health sessions, Thawani (SAMA) membership benefits, team-building activities, and financial awareness initiatives such as Bank Offers Week and Social Protection Fund engagement sessions.



Diversity and equal opportunity

At OQGN employment is based on equal opportunity. Job advertisements do not specify gender requirements, and selection decisions are based strictly on qualifications, competency, and organizational fit. A formal Non-Discrimination and Equal Opportunity Policy, supported by a Code of Conduct and whistleblowing mechanism, governs recruitment, promotion, compensation, and professional conduct.

OQGN ensures that compensation practices are fair, competitive, and aligned with national standards. Entry-level wages at OQGN exceed the statutory minimum wage as set by the Ministry of Labour in Oman. Compensation structures are aligned with national regulations, internal grading frameworks, Oman Investment Authority (OIA) guidance, and peer benchmarking practices.

During the year, OQGN's workforce represented eight different nationalities, reflecting a diverse and inclusive professional environment. To also showcase OQGN's focus on developing young talent and supporting gradual progress toward improved gender representation, 20% of new hires were female, while 43% of new hires were under the age of 30.



Equal access to development programs and leadership pathways is provided to all employees.



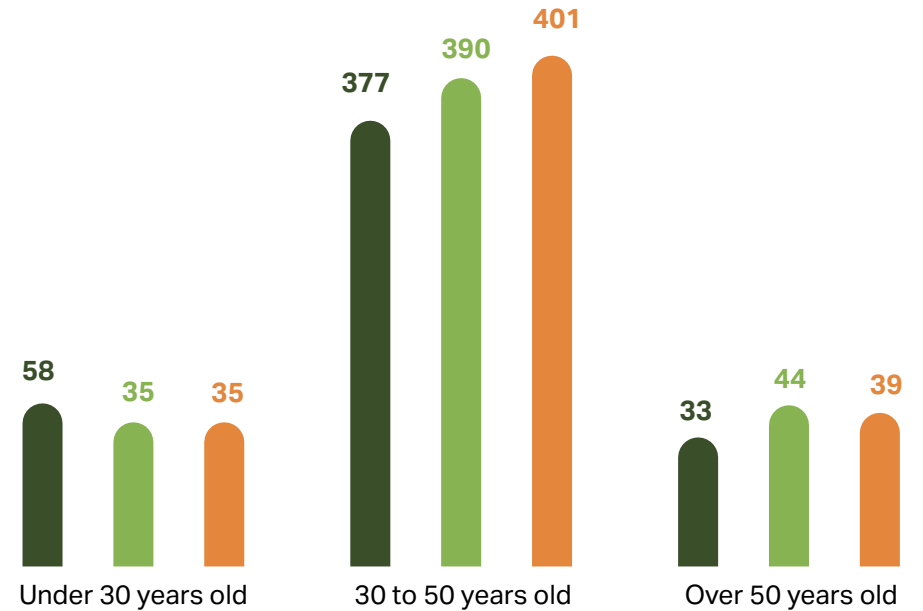
Workforce breakdown

Full-time employees

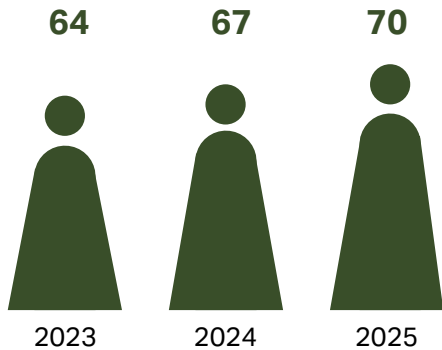


Full-time employees by age

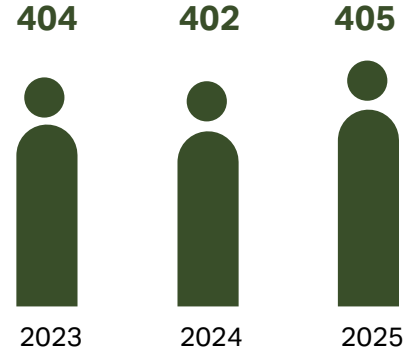
● 2023 ● 2024 ● 2025



Female full-time employees



Male full-time employees



Learning and development



We follow a clear approach to employee training and development to ensure that employees have the skills and knowledge required to perform their roles effectively and support the company's long-term objectives.

Training needs are identified through multiple channels, including performance reviews, Talent Development Plans, competency frameworks, and business requirements. These needs are consolidated into an annual training calendar that addresses organizational, functional, and individual priorities. Priority is given to mandatory and critical training requirements, while ensuring alignment with corporate strategy and budget availability.

Employees are supported through classroom training, technical courses, professional certifications, and digital learning opportunities. OQGN provides access to online learning platforms such as LinkedIn Learning and other e-modules that are available to all employees. A dedicated budget is allocated annually to support training delivery through internal subject matter experts and external training providers. Training programs are regularly evaluated through participant feedback to ensure continuous improvement.

In 2025, OQGN launched a dedicated leadership development program tailored specifically to the organization. The program targets Heads of Departments, Managers, Supervisors, Team Leads, and high-potential employees. It focuses on strengthening core leadership competencies and is delivered through workshops, action learning projects, assessments, and executive debrief sessions. Implementation will continue into 2026.

To support technical excellence and compliance, OQGN has also developed a professional certification matrix that outlines mandatory, recommended, and value-added certifications for each role. The company supports employees through training sponsorship, exam preparation, and recertification tracking to ensure continuous professional development.



Performance review

Employees receive regular feedback through regular performance evaluations and ongoing discussions with their line managers. These evaluations identify achievements, strengths, and development areas, forming the basis for future training and career planning.

In addition to formal reviews, continuous feedback is encouraged throughout the year to support performance improvement and development. One-to-one meetings under the Talent Development Plans Framework provide employees with dedicated time to discuss progress, career goals, and required development actions. Internal mentoring and certified coaching support employees who require guidance in specific technical, leadership, or career-related areas.

OQGN actively supports employees in planning and advancing their careers. Through the talent development plan process, employees work closely with their line managers to create personalized development plans aligned with both organizational needs and individual career aspirations.

Career progression is supported through targeted training programs, leadership development initiatives, and professional certifications. Employees are also encouraged to explore internal job postings and mobility opportunities. High-potential employees are identified through performance evaluations and are provided with growth pathways.



Occupational health and safety



Protecting the health, safety, and wellbeing of employees and contractors remains a core priority for OQGN. Occupational health and safety are managed under the QHSSE Policy, which aligns with ISO 9001:2015, ISO 14001:2015, and ISO 45001:2018, as well as applicable Omani legal requirements and compliance obligations are maintained through a formal legal register governance processes.

The QHSSE Management System is implemented through a plan monitored monthly and reviewed by leadership. Oversight is provided by a dedicated QHSSE function led by a Vice President reporting directly to the CEO. The system applies across all employees, contractors, operational sites, offices, and projects, with 100% of sites covered by either OHSAS 18001 or ISO 45001 health and safety management systems.

In 2025, OQGN showed strong health and safety performance through execution of its QHSSE Plan and sustained leadership engagement across operations. The QHSSE Plan achieved 112.3% completion against a 95% corporate target, reflecting structured planning, risk management, and effective implementation. Operational performance remained strong, with Zero Total Recordable Case Frequency (TRCF) and Zero Tier 2 Process Safety Events recorded during the year, emphasizing the effectiveness of preventive controls and process safety governance.



20 million

safe man-hours across operations

112.3%

QHSSE Plan completion, exceeding the 95% target

Zero

TRCF recorded, maintaining a strong safety performance

Zero

Tier 2 Process Safety Events, indicating effective preventive controls



Safety culture, campaigns and engagement

OQGN's Safety Culture Transformation Program is a three-year strategic initiative designed to embed a proactive, ownership-driven safety culture across the organization. The program integrates behavioral safety principles, visible leadership engagement, digital enablement, and employee empowerment to drive change.

Guided by baseline culture surveys, campaigns, leadership development, digital integration, forums, and regional roadshows, the program ensures safety is embedded into daily decision-making rather than treated as a standalone compliance function.

In 2025, OQGN continued advancing the program with a strong focus on visible leadership, accountability, and workforce empowerment. Targeted Behavioral Safety Culture training was delivered to leadership teams, managers, department heads, and QHSSE professionals, establishing shared ownership of safety across all levels. The

program was showcased to senior OQ leadership during the OQ HSSE Leaders' Session as a benchmark initiative within the Group.

OQGN has observed improvements in safety culture, workforce engagement, reporting transparency, and leadership accountability. These improvements reduce incident-related risks and associated costs and support OQGN's HSE performance.

OPAL Award for Safety Culture Transformation (2025)

In recognition of its Safety Culture Transformation Program, OQGN received the Oman Society for Petroleum Services (OPAL) Award for Best Practices during the 11th Edition of the OPAL HSE Awards in 2025.



OQGN also sponsored the OPAL Knowledge Sharing Forum titled "Worker Welfare & Wellbeing Forum". During the event our CEO delivered the opening keynote, affirming that worker safety is not just a number, but a promise and a moral contract. He also emphasized that worker welfare is not only a necessity, but a workplace culture and a moral dedication.

QHSSE Regional Roadshows across the North and South regions

In 2025, OQGN hosted QHSSE Regional Roadshows across the North and South regions. These immersive and interactive events attracted more than 350 participants, including employees, contractors, vendors, and industry leaders. The roadshows featured gamified engagement stations covering Incident and Emergency Management, Occupational Health, Process Safety, Operations HSE, Working at Height, Road Safety, Heat Stress, Environmental Management, Behavioral Safety, and Security digitalization incorporating AI-enabled surveillance systems.

Learning-from-Incident discussions and occupational health knowledge-sharing sessions further strengthened cross-functional collaboration and stakeholder alignment. The scale and depth of engagement positioned OQGN as a regional benchmark for innovative HSE leadership and stakeholder participation.

Additional campaigns conducted during 2025 included Heat Stress Prevention, Khareef awareness, Road Safety initiatives covering tire safety and defensive driving in adverse weather, Line of Fire prevention, environmental campaigns including beach clean-ups, and a dedicated Mental Health Day campaign to promote psychological wellbeing.

To reinforce positive behaviors and strengthen ownership at all levels, OQGN continued its HSSE Rewards program, recognizing individuals and teams who proved exemplary safety practices, hazard identification, and commitment to Beyond Zero Harm principles.



Hazard identification and risk management

Hazards are systematically identified and managed through OQGN's HSE Risk Management Procedure and Job Safety Analysis Guidelines. Risk assessments are conducted for routine and non-routine activities to ensure potential hazards are evaluated before work begins. These assessments are strengthened through task-specific risk workshops and communicated to frontline personnel through Toolbox Talks, ensuring active workforce participation and shared understanding of risks and controls.

Risk severity and likelihood are evaluated using the OQGN Risk Matrix and the Wheel of Hazards tools. Identified risks are addressed in line with the Hierarchy of Controls, prioritizing elimination, substitution, and engineering controls before administrative measures and personal protective equipment. All risks must be reduced to As Low As Reasonably Practicable (ALARP) levels before work is authorized to proceed.

Hazard reporting and incident investigation are managed through the Intelx digital platform and the electronic Permit to Work (E-PTW) system. Incident data are reviewed weekly and monthly to identify trends, determine root causes, and implement corrective and preventive actions.

Despite increasing operational complexity and evolving risk exposures, OQGN maintained strong safety performance through digital integration initiatives and

strengthened contractor oversight, with a 15% increase in health and safety audits conducted on contractors compared to the previous year.

Transport safety and working conditions

Transport-related risks are managed as part of OQGN's broader hazard identification and risk control framework. Controls include journey management systems, defined driver competency requirements, vehicle safety standards, and continuous monitoring practices to reduce road-related risks. OQGN also engages with local communities, authorities, and contractors to strengthen road safety awareness and enhance emergency coordination.

In 2025, motor vehicle incidents showed modest reductions, reflecting strengthened fleet risk controls and improved defensive driving awareness programs.

Physical security risks are similarly integrated into the company's risk management processes. Security practices were enhanced through centralized monitoring systems linking remote facilities to a core security management center. Visitor management protocols, mandatory inductions, and site-specific risk assessments are implemented to ensure controlled and secure access to company assets.

Working conditions and worker accommodation are subject to regular

inspections to verify compliance with safety, hygiene, and regulatory standards, further reducing occupational risk exposure across operations.

Security management

In 2025, OQGN developed and rolled out a Security Management System as part of an enhanced security framework. The system was designed to strengthen governance and ensure systematic assessment of threats, vulnerabilities, and risks across existing operations, ongoing projects, and future locations. Security awareness is emphasized through training and communication initiatives that promote responsible conduct, asset protection, and appropriate response to potential security threats.

During the year, a theft incident was recorded. In response, OQGN implemented immediate corrective measures, including the introduction of a Smart CCTV system, currently under installation, and the deployment of long-range drones to conduct daily inspections and enhance emergency response capabilities. These enhancements further strengthen asset protection, surveillance effectiveness, and rapid incident response across the networks.



Occupational health and wellbeing

The Occupational Health Framework Manual is implemented across pre-employment, periodic, and exit medical examinations to ensure employees are fit for work. An Occupational Health Specialist oversees implementation of the framework, ensuring compliance with applicable standards and regulatory requirements.

In 2025, the Occupational Health Program expanded its focus to strengthen preventive health measures, exposure management, and overall wellbeing governance. Initiatives included gym access and discounted memberships, recreational facilities, health education programs, mental health awareness campaigns, and annual blood donation drives aimed at promoting a healthier and more resilient workforce.

Employees are further supported through medical insurance coverage, providing access to primary care, specialist consultations, emergency treatment, and broader wellness services to safeguard both physical and mental health.



Human rights and fair labor



We uphold internationally recognized labor and human rights principles across our operations and value chain. These commitments are embedded within the Corporate Code of Conduct and related HR policies, ensuring alignment with national regulatory requirements and international standards.

OQGN prohibits child labor and strictly opposes all forms of forced or compulsory labor. Employment practices comply with legally defined minimum age requirements, and where local regulations stipulate higher working-age thresholds or mandatory schooling requirements, those standards prevail. The company also respects the right of workers to operate freely and bargain collectively in accordance with applicable laws.

The provision of safe and healthy working conditions remains a core commitment, supported by health and safety management systems across operations. OQGN does not operate in conflict zones and has not identified operations or suppliers presenting significant risks related to child labor, hazardous work involving young workers, or forced labor.

To mitigate potential risks within the supply chain, human rights expectations are embedded in contractual obligations requiring suppliers and contractors to comply with applicable labor laws and ethical employment practices. Pre-qualification and due diligence assessments incorporate labor standards criteria, and periodic audits, inspections, and worker engagement activities are conducted to verify compliance and identify early warning indicators of unethical labor practices. Moreover, human rights considerations are integrated into existing governance mechanisms, supplier oversight processes, and risk management frameworks.

Non-discrimination

OQGN maintains a Non-Discrimination and Equal Opportunity Policy covering recruitment, hiring, training, promotion, and compensation. Employment decisions are based strictly on merit and competency. The Code of Conduct and whistleblowing system provide formal and confidential channels for reporting concerns, including discrimination, harassment, or unethical conduct.

Human rights and employee rights are communicated through policy engagement sessions, ensuring employees and

contractors understand company expectations, grievance mechanisms, and whistleblowing channels.

In 2025, no formal grievances related to discrimination or harassment were recorded. The five reported grievances during the year were related to performance matters and non-compliance with company processes and procedures.



Customer experience and satisfaction



OQGN is focused on delivering reliable gas transmission services that meet customer needs while supporting affordability and accessibility of energy across the Sultanate. Customer satisfaction is recognized as a critical performance indicator for service performance and stakeholder trust

In 2025, OQGN maintained a strong and continuous engagement with its customers through day-to-day interactions. The Gas Management team serves as the primary customer focal point, ensuring timely resolution of operational and commercial inquiries through daily email and telephone communications.

This engagement is further strengthened through regular meetings with customers and suppliers, providing formal platforms to address operational matters, clarify technical requirements, and resolve commercial issues. These engagements involve active participation from the Operations and Technical Services teams, ensuring cross-functional responsiveness and alignment.

Customer satisfaction is further monitored through annual satisfaction surveys. The Gas Management team provides full support to the Quality Management System (QMS)

function in executing these surveys and facilitating follow-up actions.

Building on the updated Customer Satisfaction Strategy developed in 2024, OQGN continued implementing its Customer Satisfaction Enhancement Plan in 2025. The strategy focuses on strengthening communication, improving metering accuracy, and reducing response times within areas identified through previous feedback cycles. Enhancement plan includes refining survey methodologies to generate more actionable insights, improving customer classification for more targeted feedback, and expanding alternative feedback channels beyond the annual survey to enable more timely input. Periodic corrective actions are tracked through the Intelx system to ensure concerns are systematically addressed and closed.

A key digital advancement in 2025 was the enhancement of the Automated Gas Reporting (AGR) tool through AI integration. The system now utilizes primary data directly from Flow Computer reports to ensure accurate and consistent incorporation of critical metering information. AI-enabled verification is applied to most supplier reports, enabling instant automated validation and significantly reducing verification time compared to traditional manual processes.

In parallel, the AGR system was further digitalized through the implementation of a real-time compliance dashboard featuring

live meter data. This enhancement has strengthened transparency, improved operational efficiency in gas supply monitoring, and provided customers with more reliable and timely reporting.

Building on these achievements, the next phase of digital enhancement will extend AI-enabled verification to customer reports starting in 2026. This expansion is expected to further shorten report issuance timelines and enhance overall customer experience through faster, more accurate, and data-driven reporting.



Recognized with the Most Trusted Brand Award (B2B) and TOMI Award at The Oman Marketing Impact Awards



Community relations and social responsibility



As a national gas transmission company operating across multiple governorates, maintaining a strong social license to operate is fundamental to operational continuity, safety, and long-term sustainability.

Corporate Social Investment (CSI) is embedded within OQGN's operational framework and overseen by a dedicated CSI Committee governed by clear Terms of Reference. The framework prioritizes education and health, youth empowerment, economic prosperity, and environmental stewardship. Structured budgeting, defined approval criteria, monitoring mechanisms, and a digital dashboard ensure measurable impact across regions.

To strengthen evidence-based decision-making, OQGN launched a Social Impact Assessment (SIA) initiative to evaluate the social impacts of its projects and corporate social initiatives. The study, currently ongoing, aligns social investments with community needs, assesses both positive and potential adverse impacts, and supports mitigation planning to ensure long-term

sustainable benefits for both communities and company operations.

Stakeholder engagement is built on targeted consultations and stakeholder mapping. Through targeted consultations and stakeholder mapping, the company identifies vulnerable groups, including low-income households, women-headed families, elderly individuals, persons with disabilities, and communities located near operational areas.

In 2025, OQGN delivered 17 CSR projects across education, health, and environmental stewardship, supported by OMR 200,000 in community investment and 17,152 volunteering hours.



Education and youth empowerment

Balj bin Okbah School, North Al Batinah

Constructed a multi-purpose hall providing a safe, inclusive space for educational and community activities.



2,000
students



7
teachers

Eidaad Program student onboarding

Placed students across departments for hands-on practical experience.



10
students

Turtle Mandoos environmental program

Launched marine conservation awareness through interactive, locally adapted learning materials.



700+
students

Sultanate of Oman strategic leadership conference

Supported national leaders and Royal Oman Police officers from three governorates to attend the conference.



13
leaders

Al Subaikhi School digital enablement

Equipped classrooms with digital learning tools to improve student engagement and lesson delivery.



787
students and teachers

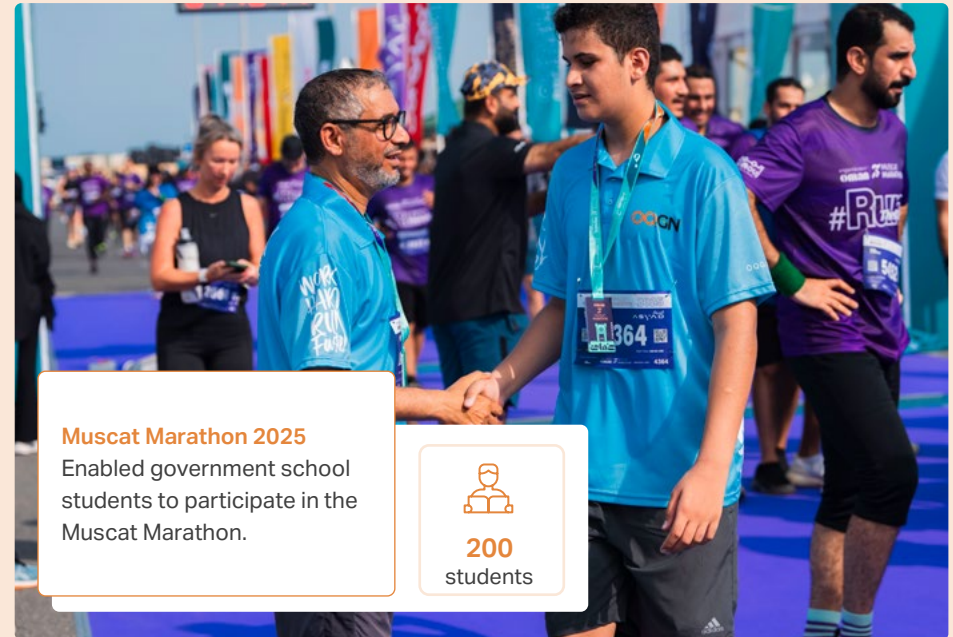


Sustainability Week 2025 sponsorship

Sponsored students from four schools across three governorates to participate in Sustainability Week 2025.



120
students



Muscat Marathon 2025

Enabled government school students to participate in the Muscat Marathon.



200
students

Health and community wellbeing



Obesity Clinic, Bidbid Health Center, Al Dakhiliyah

Launched in partnership with Oman Cancer Association. Provides treatment plans, follow-ups, nutritional guidance, and body composition analysis.



484
beneficiaries

Blood donation campaigns

Organised volunteer-led blood donation drives to support national healthcare needs.



40
donators

Fak Kurbah humanitarian initiative

Contributed to assisting financially insolvent detainees.



1,081
assisted

Environment and volunteering



Wadi Bidbid community cleaning

Removed over 2,000 trees posing fire risk near residential areas and a school, mobilising volunteers to improve safety conditions.



200+
volunteers

Wadi Bani Khalid campaign

Implemented clean-up campaigns, tree distribution, and humanitarian initiatives across communities.



578
volunteers



17,152
hours

Omani Agriculture Day, Al Khuwair Nature Reserve

Cleaning campaign in partnership with Environment Authority; distributed fruit-bearing saplings to employees.



1,003
saplings



Celebration of Omani Agriculture Day



In 2025, OQGN planted 1,103 trees and removed or treated 51 invasive species as part of an Omani Tree Day campaign. The initiative engaged 40 employees, contributing 80 volunteering hours across the head office and surrounding areas.

The campaign focused on improving local biodiversity through tree planting and invasive species control. Following the initiative, OQGN plans to track tree survival rates and continue the program annually with ongoing maintenance and monitoring.



1,103

trees planted and 51 invasive species removed



40

employees contributed 80 hours of volunteering



Stakeholder engagement

In 2025, OQGN launched the Convoy, a mobile engagement roadshow that brought pipeline safety awareness directly to communities along the gas transmission networks. Rather than relying on passive communication, the initiative used face-to-face dialogue, interactive sessions, and awareness booths across multiple wilayat, reaching over 15,000

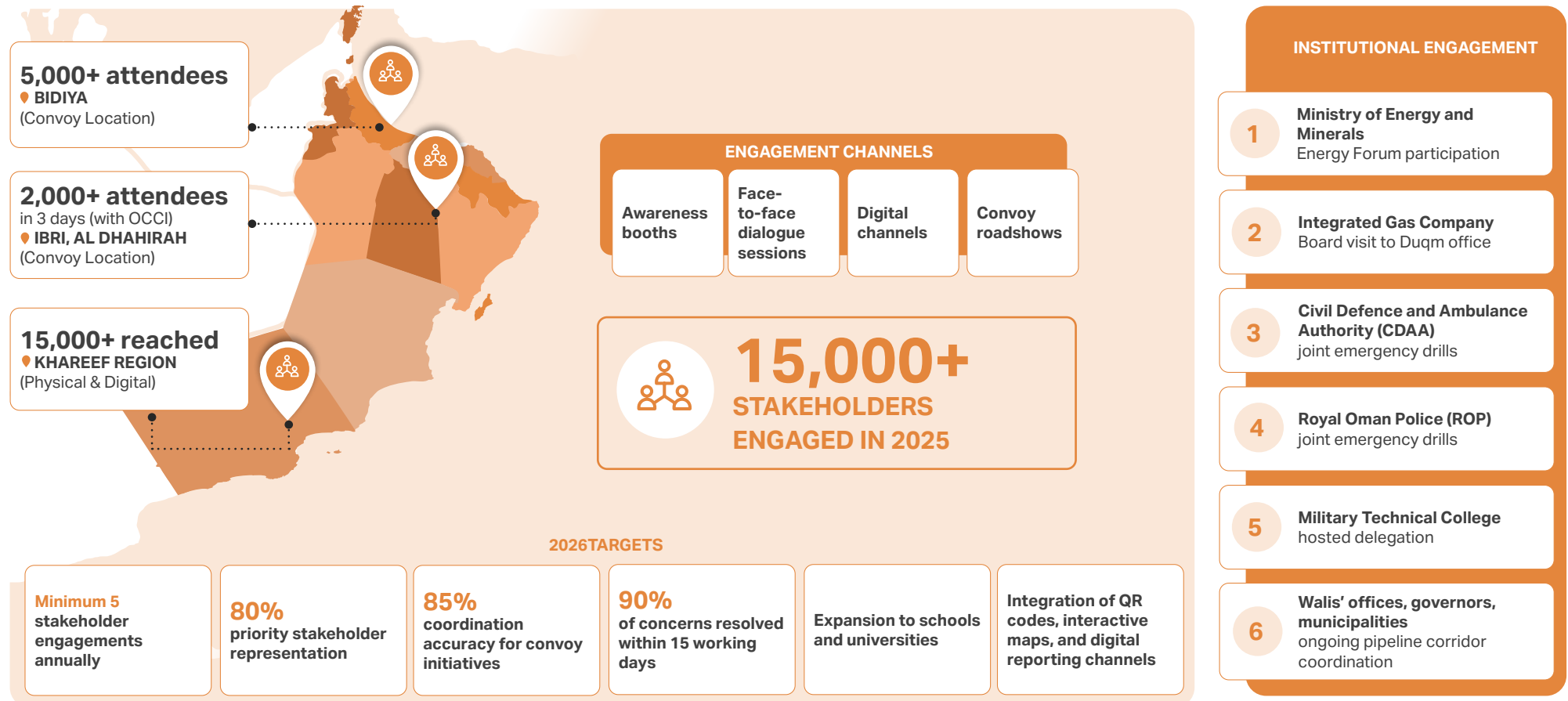
stakeholders through convoy events and the annual Khareef campaign.

The approach proved more effective at building trust and improving message retention than traditional channels. It also strengthened coordination along pipeline

corridors, reducing encroachment risks through direct engagement with local authorities, municipalities, and national institutions.

Looking ahead, OQGN will expand the Convoy model to schools and universities and

integrate digital tools including QR codes, interactive maps, and reporting channels, aligning future engagement with sustainability and energy transition messaging, including hydrogen readiness.



National value creation

As Oman's national gas transmission operator, OQGN plays a strategic role in enabling economic growth, industrial expansion, and long-term energy security. By expanding and strengthening the Sultanate's gas infrastructure, OQGN contributes directly and indirectly to national value creation, supporting Oman Vision 2040 and the In-Country Value (ICV) framework.

OQGN's core contribution to national value creation lies in the development and operation of a resilient and efficient gas transmission networks. Expanding national infrastructure enhances energy reliability, supports industrial growth, enables new investments, and strengthens economic diversification.



Ghazeer pipeline acquisition



The Ghazeer Gas Transmission Pipeline — a 36-inch, 65 km line located in Block 61 — was previously operated outside OQGN's national networks. That meant a critical segment of Oman's gas transmission infrastructure was managed separately from the system it feeds into, creating coordination gaps in maintenance planning, flow management, and long-term networks optimization.

In 2025, OQGN acquired the pipeline for OMR 39.991 million, bringing it under unified national operation. The acquisition consolidated ownership of a key supply corridor, improving system visibility across the full transmission chain and enabling integrated scheduling of inspections, maintenance, and capacity planning.

The impact is both operational and strategic. Integrating the pipeline into OQGN's Asset Integrity Management System means it now falls under the same inspection regime, digital monitoring, and risk-based maintenance programs as the rest of the 4,368 km networks. For the national system, it removes a coordination boundary that added complexity without adding value.

Financially, the acquisition expanded OQGN's concession asset base, which crossed the OMR 1 billion mark for the first time in 2025, and generates regulated returns over the remaining life of the concession.

65 km

network expansion



OMR 39.991 million

strategic investment



Strengthening In-Country Value (ICV)

OQGN supports Oman's ICV goals by prioritizing national employment, local procurement, supplier development, and service localization

Recognized with the Social Entrepreneurship Initiative Award

In 2025, OQGN was honored with the Social Entrepreneurship Initiative Award at the Shabiba Social Impact Awards, recognizing the company's leadership in advancing SME development and national value creation across the Sultanate of Oman.



Local suppliers

Infrastructure investments are built to maximize participation of Omani contractors and suppliers wherever feasible, ensuring that project expenditure circulates within the national economy.

To maximize ICV impact, local content thresholds are embedded within procurement evaluation criteria. Suppliers are required to submit quarterly ICV performance reports, which are reviewed and validated by ICV specialists to ensure compliance and transparency.

Beyond direct project spending, OQGN contributes to economic resilience through technology localization and capability

building. Advanced operations such as RTP execution and digital monitoring systems strengthen national technical expertise and gradually reduce reliance on external capabilities.

As a regulated natural monopoly operating under a concession framework, OQGN's investments are recovered through regulated tariff mechanisms, ensuring long-term financial sustainability while enabling continuous reinvestment in national infrastructure.



276

total number of local suppliers for 2025

24%

of procurement spend directed to local suppliers





Tasaud program



OQGN in partnership with the Small and Medium Enterprises Development Authority will launch Tasaud 2.0 in 2026, a development and empowerment program designed to strengthen established small and medium-sized enterprises (SMEs) across the Sultanate of Oman.

Tasaud 2.0 represents one of OQGN's flagship national development initiatives, aimed at enhancing entrepreneurial readiness and enabling sustainable growth, particularly within sectors linked to energy and services. The program aligns with Oman Vision 2040 by supporting innovation, improving competitiveness, and strengthening local economic participation.

The initiative will focus on performance enhancement, operational efficiency, and

The first phase, the Foundation Stage, will consist of an intensive five-day training program. This phase will focus on strengthening core business capabilities, operational performance, and strategic planning.

building long-term growth strategies for participating businesses. It combines practical training, specialized consultancy, and market linkage opportunities to connect SMEs with potential clients, investors, and strategic partners.

Eligibility requirements include businesses that have been operational for at least 18 months, ensuring that participating companies have an established foundation for growth and performance enhancement.

Tasaud 2.0 will be delivered in two phases over several months:

The second phase, the Readiness Journey, will extend over six months and will be offered to the top five-performing companies from the initial stage. This advanced phase will provide tailored mentoring, specialized advisory support, and growth acceleration to prepare participating SMEs for scaling, investment readiness, and long-term sustainability.



60

local SMEs were supported by OQGN in 2025



Omanization

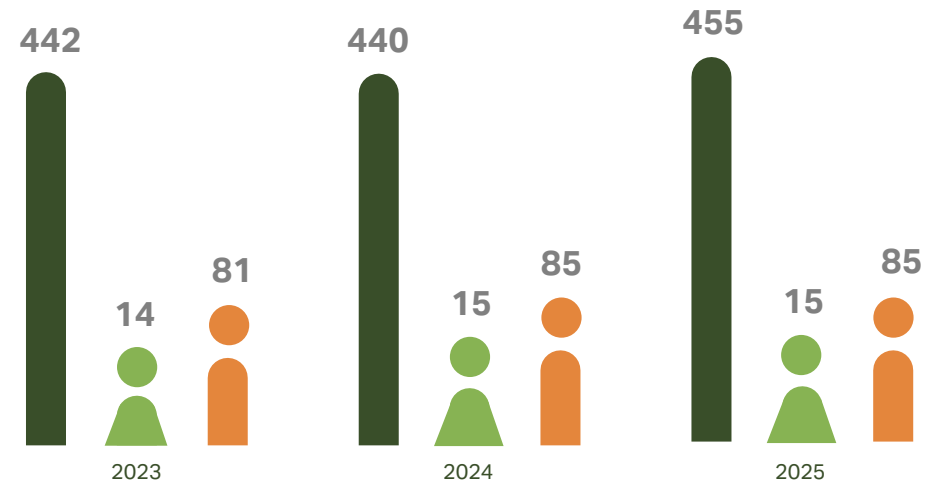
OQGN continues to implement a Omanization strategy aligned with Government of Oman and OIA directives. In 2025, the Omanization framework was endorsed by the CEO to strengthen governance and oversight.

The strategy includes mapping expatriate-held roles, identifying qualified Omani successors, and implementing development and knowledge-transfer plans. The company set a target to achieve 95% Omanization by the end of 2025 and successfully exceeded this target, reaching 96% during the year. OQGN now aims to further increase its Omanization rate to 97% by 2027.

Supporting programs include the Graduate Program, which enrolled 14 graduates in 2025, internship pathways, and development initiatives aligned with operational needs. Omani employees are enrolled in the National Social Protection Fund in compliance with national requirements.

Large-scale infrastructure projects generate both direct and indirect employment opportunities across engineering, operations, project management, logistics, and technical services. Through workforce development and leadership programs, OQGN strengthens long-term national capability in specialized gas transmission operations a critical strategic sector.

● Nationals (#) ● Female nationals (%) ● Male nationals (%)



Long-term economic resilience

OQGN's infrastructure model is designed so that every kilometre of pipeline added to the national networks strengthens both Oman's energy system and the company's financial base.

The regulated tariff framework, with an approved WACC of 7.79% and revenue insulated from gas prices and volumes ensures that investment in national infrastructure generates stable, long-term returns that can be reinvested back into the Sultanate's energy system.

The concession asset base — the infrastructure on which Oman's gas transmission system depends — crossed the OMR 1 billion mark for the first time, reaching OMR 1.035 billion. Net profit rose 7.2% to OMR 51.2 million, and revenue invoiced under RAB rules reached OMR 111.1 million, up 11.4%.

Capital deployed into national infrastructure tripled to OMR 110.9 million, the largest single-year investment in the company's history. The Ghazeer pipeline acquisition added 65 km and OMR 39.99 million in new assets to the national grid (read more about

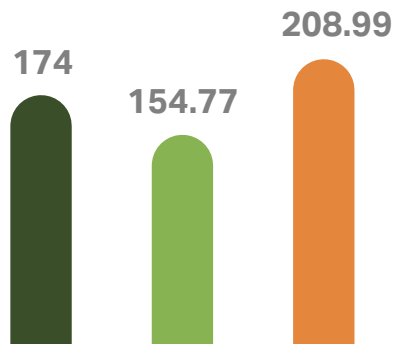
it here). At year-end, outstanding capital commitments stood at OMR 45.7 million, nearly three times the prior year, with the 193 km Fahud–Suhar Loop Line forming the core of the forward program.

Moreover, employee investment grew 8.7% to OMR 22.1 million, reflecting continued commitment to national workforce development. Community investment doubled over two years to OMR 200,000 across 17 CSR projects and shareholder returns also increased, with total dividends reaching 11.2 baizas per share, up 6.5%, while gearing remained stable at 36%.

The next chapter of national value creation extends beyond natural gas. OQGN's designation as national CO₂ transporter and its active role in developing Oman's hydrogen pipeline network represent new infrastructure mandates that will serve the Sultanate's energy transition for decades. Capital work on hydrogen and CO₂ pipelines is underway, and as these programs progress toward construction, they will expand the national energy transmission networks into entirely new value chains, extending OQGN's 25-year infrastructure legacy into the low-carbon economy that Oman Vision 2040 demands.

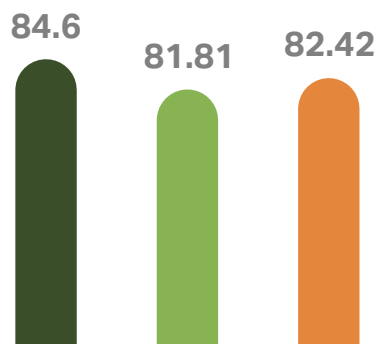
Revenue (OMR Million)

● 2023 ● 2024 ● 2025



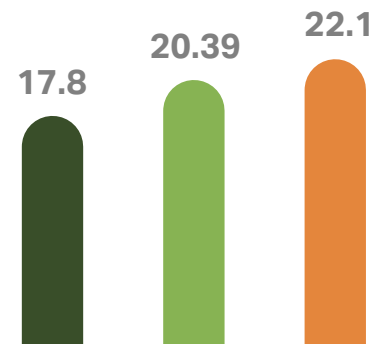
Economic value retained (OMR Million)

● 2023 ● 2024 ● 2025



Employee wages and benefits (OMR Million)

● 2023 ● 2024 ● 2025



2025 revenue includes OMR 92.6M in construction revenue recognized under IFRIC 12 concession accounting, which represents a pass-through with no cash impact. Underlying RAB-invoiced revenue was OMR 111.1M, up 11.4% year-on-year.



Concession asset base crossed OMR 1 billion for the first time



Capital investment tripled to OMR 110.9M — largest in company history

Security of energy supply



As Oman’s national gas transmission operator, OQGN plays a critical role in ensuring reliable energy transportation across the Sultanate. The integrity of its midstream infrastructure underpins national energy security, industrial productivity, economic stability, and the uninterrupted supply of gas to power generation plants, industrial facilities, and other critical sectors.

Maintaining high system availability and operational reliability is central to OQGN’s mandate. This responsibility is managed through a robust Asset Integrity Management System, operational controls, inspection programs, and emergency response capabilities. Together, these frameworks ensure early risk identification, timely intervention, and rapid recovery in the event of disruptions.

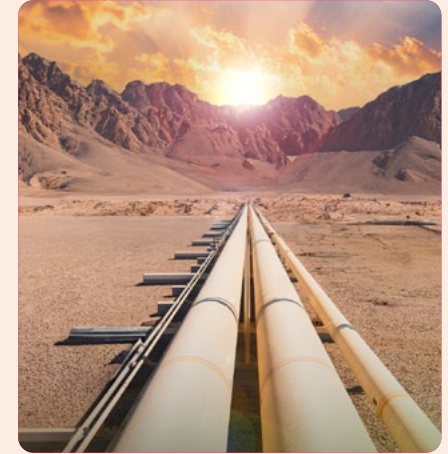
Security of energy supply extends beyond incident response. OQGN continuously invests in strengthening networks capacity, modernizing infrastructure, and enhancing monitoring capabilities to mitigate operational, climate-related, and emerging risks. Strategic investments in digital monitoring systems, integrity management

technologies, and emergency preparedness enhance system visibility and enable proactive risk mitigation across the national networks.

As a regulated company operating under a Concession framework, OQGN undertakes investments in alignment with demand forecasts and development plans approved by the Gas Shipper (Integrated Gas Company) and the Authority for Public Services Regulation (APSR). Capital expenditures for networks expansion and reinforcement are supported through regulated tariff allowances, ensuring financial sustainability while safeguarding long-term infrastructure reliability.

Fahud-Suhar Loop Line Project

In 2025, OQGN secured regulatory and shipper approvals for the 193 km Fahud-Suhar Loop Line Project — a major strategic investment that will significantly expand the company’s Regulated Asset Base (RAB) and further reinforce the resilience and capacity of Oman’s national gas transmission system. In parallel, ongoing growth and debottlenecking projects continue to enhance system efficiency, while sustaining projects focus on performance optimization and initiatives such as flared gas reduction.



Commercial and operational integrity were further strengthened through enhancements to the monthly gas reporting framework. The Gas Management team introduced improved allocation segregation, differentiation of heating values, monitoring of maximum daily flow limits, annual consumption tracking, and take-or-pay reporting. These improvements enhanced billing accuracy and revenue assurance for the main stockholder (IGC), reduced commercial risk exposure particularly for customers with multiple allocations and varying heating value arrangements, and reinforced financial transparency across the transmission system.

Beyond infrastructure investment, OQGN contributes to national dialogue on energy development. In 2025, Engineer Mansour Ali

Al-Abdali, CEO of OQGN, participated in the panel discussion titled “Unlocking Oman’s Energy and Capital Potential” during the 12th Annual Arqaam Capital MENA Investors Conference. The session highlighted the role of OQ’s integrated value chain from upstream to downstream in shaping Oman’s energy future and capital market trajectory.

OQGN is also preparing for the evolving energy landscape. As Sultanate of Oman advances toward energy transition and a hydrogen-focused economy, the company leverages its pipeline expertise, and infrastructure planning capabilities to support future-ready energy systems and strengthen long-term national energy resilience.



GROUNDING NORMS

Grounding Norms reflects QQGN's commitment to strong governance, ethical conduct, and organizational resilience as a publicly listed company. Through effective Board oversight, transparent decision-making, strong compliance and anti-corruption controls, and an integrated risk management framework, we strengthen accountability and protect stakeholder trust.

GROUNDING NORMS

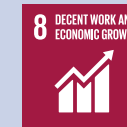
Material topics

- Corporate governance and business resilience
- Government relations and public policy
- Business ethics and anti-corruption
- Supply chain management
- Cybersecurity and data privacy
- Operational excellence and innovation

Oman Vision 2040

- Economic leadership and management
- Economic diversification and fiscal sustainability

UNSDG



24%

of procurement

spend directed to local suppliers with ICV thresholds enforced



Zero

bribery

corruption, or insider trading incidents



34.6%

of pipelines inspected

(up from 24.4% in 2024)



15%

increase in contractor H&S audits year-on-year



AI-enabled Automated Gas Reporting

with real-time compliance dashboard deployed

Corporate governance and business resilience



A rigorous governance and risk management framework preserves OQGN's integrity and strengthens stakeholder trust. As a publicly listed company on the MSX, OQGN operates under a governance system designed to ensure accountability in a dynamic operating environment.

Board of Directors

OQGN's Board of Directors is responsible for overseeing the company's strategic direction, performance, risk management, and compliance with statutory and regulatory obligations. The Board ensures that effective internal controls, risk assessment mechanisms, and governance processes are in place to protect shareholder and stakeholder interests.

The CEO is prohibited from serving as Board Chair in accordance with local regulatory requirements, ensuring clear separation between oversight and executive management responsibilities. Board independence is defined in line with the Code of Corporate Governance for Public Listed Companies issued by the Financial Services Authority (formerly the Capital Market Authority) in 2015. An independent

director must not hold significant share ownership, represent major shareholders, maintain recent executive employment relationships, have close family ties with senior executives, or hold material contractual relationships with the company or related entities within defined regulatory timeframes.

The Board comprised seven members, of whom 29 % were women and 57% were classified as independent directors. This majority representation of independent directors enhances objectivity, and accountability in Board deliberations, ensuring that shareholder and stakeholder interests are effectively protected.

OQGN Board



Ayad Al Balushi
Deputy Chairman



Abdulwahhab Al Hinai
Deputy Chairman



Fathi Al Balushi
Board Member



Raiya Al Salmi
Board Member



Hanaa Al Hinai
Board Member



Ben De Waele
Board Member



Irfan Mian
Board Member

*Ex chairman- Talal Al Afwi (Served till 5th of March 2025)

Board committees continue to support the Board's oversight responsibilities:

Audit and Risk Committee (ARC)

Oversees risk management, internal controls, financial reporting integrity, and fraud prevention. In 2025, the Committee met five times to review key risk exposures, financial statements, internal audit findings, and compliance matters.

5

Meetings in 2025

4

Number of members

75%

independent members

Executive Committee (EC)

Acts on delegated authority from the Board, reviewing strategic, financial, and contractual matters within its defined mandate. The Committee oversees key investment decisions, major contracts, and strategic initiatives.

3

Meetings in 2025

3

Number of members

33%

independent members

Nomination and Remuneration Committee (NRC)

Ensures transparent board nomination processes and fair executive remuneration practices. In 2025, the Committee met four times to oversee succession planning, board composition matters, and executive compensation.

4

Meetings in 2025

3

Number of members

66%

independent members

Board selection and evaluation

Board members are elected through a secret ballot at the Annual General Meeting. Each shareholder is entitled to votes equivalent to the number of shares held and may allocate all votes to a single nominee or distribute them among multiple candidates, without exceeding their total shareholding. Candidates receiving the highest number of votes are appointed to the Board.

Eligibility and qualification requirements for Board membership are governed by the Oman Commercial Companies Law, the Code of Corporate Governance, and Article 115 of the Regulation for Public Joint Stock Companies. Board and its committees

performance is subject to structured evaluation processes. Committees undergo annual assessments, while the full Board is independently evaluated by an external consultant once during each term Board appointment cycle to ensure ongoing effectiveness and compliance with best governance practices.

Board training

In 2025, 100% of Board members completed Corporate Code of Conduct training covering Anti-Bribery and Corruption, Insider Trading, and Conflicts of Interest, supporting governance oversight and ethical accountability at the highest level. This was complemented by a company-wide Code of Conduct campaign designed to embed ethical awareness and strengthen a culture of compliance across the organization.





Strengthening governance and management structures



Driven by the need to align with evolving regulatory standards and strengthen compliance maturity as a publicly listed company, OQGN developed a formal Corporate Governance Manual, revised its Delegation of Authority (DoA) framework, and updated the Terms of Reference (TORs) for the Board and its sub-committees. These updates clarified governance roles and streamlined internal processes.

In parallel, management-level committees were reviewed to improve efficiency. The current structure comprises multiple specialized committees covering areas such as Digital Transformation, Sustainability, Talent, Social Investment,

Asset Integrity, Technical Management of Change, Procurement, and others.

The review identified overlaps and led to consolidation of committees and clearer mandates, and strengthening alignment with organizational priorities. These changes improve accountability and decision-making.

The revised structures were developed in 2025 and are scheduled for formal approval and implementation in 2026. The next phase will focus on implementation and training for directors and management.

Risk management

OQGN adopts an integrated Enterprise Risk Management (ERM) framework to systematically identify, assess, monitor, and mitigate strategic, operational, financial, and ESG-related risks. The framework is aligned with leading governance practices

and operates under a three-lines-of-defense model, ensuring clear accountability and independent oversight across all risk categories.

Key Corporate Risks

Gas Networks Infrastructure Risk

Sustainability Implementation Risk

Cybersecurity Resilience

Key External Risks

- Geopolitical Tensions and Regional Conflict
- Global Health Crises and Pandemic Resurgence
- Climate Change
- Macroeconomic Shocks Impacting Capital Costs

Through a multi-tiered approach OQGN enhanced its ability to anticipate disruptions, respond to emerging risks, and maintain operational continuity across its national gas transmission networks:

Business units manage operational risks on a day-to-day basis.

Risk and compliance functions provide oversight, policy development, and monitoring.

Internal Audit independently evaluates the effectiveness of risk controls and reports findings to senior management and the Audit and Risk Committee.

The Audit and Risk Committee oversees risk management policies, reviews key risk exposures, and ensures alignment with accounting standards and financial integrity requirements.

The company maintains a comprehensive risk mitigation framework designed to reinforce governance, strengthen operational and financial resilience, and enhance preparedness across all risk categories. This includes continuous

monitoring of emerging risks, regular review of risk registers, disaster recovery protocols, cybersecurity incident response mechanisms, and formal Business Continuity Plans covering critical operational scenarios.

Government relations and public policy



As the Sultanate of Oman’s sole gas transmission operator, OQGN plays a strategic role in supporting national energy policy and regulatory development. Our public policy engagement is technical, transparent, and conducted exclusively through formal regulatory channels rather than political lobbying or financial contributions. The company does not engage in partisan political activity and does not make political donations.

A key area of engagement is the Regulated Asset Base (RAB) framework and price-control methodology overseen by the APSR. OQGN participates in consultations concerning tariff amendments, regulatory rule updates, efficiency factors, and allowed returns. All submissions are evidence-based, supported by benchmarking analysis, traceable financial models, and audit-ready documentation to ensure regulatory integrity and transparency.

Beyond tariff regulation, OQGN contributes to the development of standards and permitting frameworks that enable safe and reliable networks expansion, supporting high system availability across the national gas grid.

In alignment with Oman Vision 2040 and the national net-zero pathway, OQGN also

engages in policy development related to hydrogen and CO₂ transportation infrastructure. This includes technical studies, MoUs, and consultations with entities such as the Ministry of Energy and Minerals, Hydrom, the Oman Net Zero Centre, and APSR. These engagements focus on infrastructure modelling, design considerations, and long-term networks planning rather than advocacy funding.

OQGN determines when to take a position on public policy matters based on potential material impacts to safety, system reliability, regulatory compliance, capital investment planning, or national infrastructure priorities. All positions are reviewed through internal governance mechanisms to ensure consistency with the company’s mission of safe, efficient, and sustainable energy transportation.

Where predictable tensions arise such as balancing affordability with recovery of efficient costs or defining regulatory boundaries between conventional gas transmission and emerging transition services, these are addressed through regulatory filings, operational efficiency commitments, and transparent disclosure.

Tax transparency and compliance

OQGN maintains a cooperative relationship with Oman’s Tax Authority. The company complies with all applicable tax laws of the Sultanate of Oman and applies the statutory corporate income tax rate of 15% to its taxable income. To ensure accuracy and compliance, accounting profits are adjusted for tax purposes in accordance with prevailing tax laws and regulatory interpretations. These adjustments are subject to internal controls and review processes.

OQGN’s engagement with government and regulators remains grounded in technical collaboration, compliance discipline, and alignment with Oman’s long-term energy transition and economic diversification objectives.



All policy positions are grounded in safety, system reliability, and national infrastructure priorities, and are reviewed through internal governance mechanisms to ensure transparency and alignment.



Business ethics and anti-corruption



We maintain a suite of policies designed to promote transparency, fairness, and accountability across all activities from strategic decision-making to day-to-day operations. These include the Code of Conduct, Anti-Bribery and Corruption Policy, Insider Trading Policy, Whistleblowing Policy, Internal Audit Charter, Audit and Risk Committee Terms of Reference, and other governance and compliance policies.



96%

of full-time employees formally acknowledged the Code of Conduct and committed to upholding its principles

Anti-Bribery and Corruption Policy

OQGN's Anti-Bribery and Corruption Policy defines prohibited practices and establishes clear boundaries for ethical conduct. The policy outlines red flags, conflict-of-interest management requirements, and a formal permissibility check before offering or accepting gifts, hospitality, or entertainment. Management approval is required for transactions exceeding defined thresholds.

Structured vendor management and tendering processes further reinforce fairness and transparency. These controls are supported by oversight mechanisms and internal audit reviews to mitigate corruption and fraud risks across the value chain.

Whistleblowing

OQGN's formal Whistleblowing Policy enables employees, contractors, and external stakeholders to report concerns confidentially and, where desired, anonymously through the company's official website.

The framework includes clear non-retaliation protections. The Internal Audit Unit is responsible for investigating suspicious

activities, while HR Employee Relations manages retaliation-related complaints to ensure fairness and protection of reporting individuals. The whistleblowing mechanism strengthens accountability and reinforces a culture of integrity across the organization.

Insider Trading Policy

OQGN's Insider Trading Policy prohibits employees from engaging in or facilitating insider trading. The policy provides clear guidance on responsibilities when in possession of material non-public information and defines actions required to prevent market misconduct.

The company also promotes awareness on insider trading obligations and the importance of fair and transparent markets, encouraging responsible participation to protect market integrity.



Zero

confirmed incidents of corruption in 2025



ILTIZAM 2.0



Building on the success of the 2024 ILTIZAM campaign, OQGN launched ILTIZAM 2.0 in 2025, a gamified, face-to-face Code of Conduct training program designed to deepen ethical awareness and further embed compliance across the organization.

Delivered across all OQGN regions, the sessions achieved an attendance rate of approximately 80%, demonstrating strong employee engagement and commitment to ethical excellence. The program covered key risk areas including confidentiality, conflicts of interest, insider trading, due diligence, anti-bribery and corruption, and whistleblowing.

ILTIZAM 2.0 moved beyond traditional training formats by incorporating interactive storytelling, real-life case scenarios aligned with company policies, and team-based exercises. This dynamic approach transformed compliance from a theoretical obligation into a practical, engaging experience that encouraged open dialogue, shared accountability, and values-driven decision-making.

ILTIZAM 2.0 focuses on embedding ethical conduct into day-to-day decision-making. The program supports transparency and helps ensure that ethical standards are applied consistently across the organization.



Supply chain management



OQGN operates under a Contracting and Procurement (C&P) Manual, which defines procurement processes, evaluation criteria, and compliance requirements. The manual operates in alignment with the DoA framework, which clearly defines approval authorities throughout the procurement lifecycle.

The Procurement Committee and the Tender Committee oversee critical decision points in the procurement process under clearly defined Terms of Reference. These structures enhance transparency, accountability, and segregation of duties. To uphold ethical standards across the value chain, OQGN enforces a Third-Party Code of Conduct, publicly available on its website and incorporated into all tenders, making compliance mandatory for suppliers and contractors.

OQGN has developed a Responsible Procurement Policy in collaboration with other OQ assets. As part of the Responsible Procurement roadmap, awareness sessions are conducted with major vendors to promote ethical conduct, labor standards, and responsible business practices.

There are no identified operations or suppliers considered to present significant

risk related to child labor, hazardous work involving young workers, or forced labor. Nevertheless, human rights expectations are embedded into contractual requirements and supplier onboarding processes.



OMR 67.14 million

spent on suppliers in 2025
+28% year-on-year

Supplier evaluation processes

Environmental and Health, Safety, Security and Environment (HSSE) considerations are integrated into supplier evaluation processes. During tendering, HSSE performance forms a core component of technical assessment. Bidders must meet defined HSSE requirements before being considered technically acceptable.

Tender documents include standardized HSSE specifications developed by the QHSSE team to ensure contractor commitment. Post-award, HSSE teams directly monitor contractor compliance to prevent and mitigate environmental and safety risks.

Supplier due diligence

Due diligence is conducted at multiple stages of the supplier lifecycle:

- **Vendor Registration:** Verification of commercial legitimacy and documentation accuracy.
- **Tendering Stage:** Technical evaluation to confirm capability and qualification.
- **Post-Award:** Periodic monitoring and performance assessments for major contracts.
- **Contract Closeout:** Formal performance evaluation for major suppliers.

OQGN has an Approved Vendor List (AVL) for critical equipment suppliers. Inclusion in the AVL requires passing a technical evaluation and holding relevant ISO certifications, ensuring suppliers meet internationally recognized standards.

Anti-Corruption and Fraud Risk Controls

OQGN manages corruption risks within its supply chain through a control environment. A Fraud Risk Register is maintained, supported by:

- Clear Contracts and Procurement policies
- Segregation of duties within ERP and e-tendering systems (Tawreed)
- Mandatory Conflict of Interest declarations
- Oversight by Procurement and Tender Committees
- Enforcement of Gift Policy and whistleblowing mechanisms
- Restricted system access during tendering phases



No supplier relationships were terminated in 2025 as a result of assessment or audit findings



Cybersecurity and data privacy



A cybersecurity program safeguards Corporate IT systems and Operational Technology (OT) environments, including industrial control systems and pipeline monitoring platforms. The program follows a risk-based approach aligned with internationally standards and industry best practices, including ISO 27001 and ISO 27002 Information Security Management Systems standards, as well as applicable industrial control system security standards. Moreover, OQGN plans to achieve ISO 27001 certification by 2026.

Cybersecurity responsibilities are shared across dedicated Cybersecurity functions, alongside Legal and QHSSE teams, ensuring integration within broader enterprise risk management and compliance structures. Regular reporting is conducted at the management level to ensure oversight and accountability.

The company adopts a defense-in-depth strategy to protect information systems, people, and assets. Cybersecurity considerations are embedded throughout project planning and implementation phases. Compliance is continuously monitored against relevant regulatory requirements, including FSA, and APSR.

OQGN conducts periodic:

- Cybersecurity risk assessments
- Vulnerability assessments
- Penetration testing
- OT risk reviews
- Compliance monitoring exercises

These assessments help identify potential threats and vulnerabilities while maintaining the integrity and resilience of IT and operational infrastructure.

To ensure management of cyber incidents, OQGN maintains a Cybersecurity Incident Response Framework covering detection, containment, response, recovery, and corrective action processes.



Cybersecurity reporting and escalation

OQGN provides multiple reporting channels to enable employees to escalate suspicious cybersecurity activities. Employees may report:

- Suspicious or phishing emails via the "Phish Alert" button in Outlook, which is analyzed by the SOC service team
- Suspicious events through the Service Hub by raising service requests
- Incidents directly via MS Teams to Service Desk or Cybersecurity team members

These mechanisms ensure timely detection, analysis, and mitigation of potential threats.

Cybersecurity awareness

Recognizing that human behavior remains a key cyber risk factor, OQGN invests in continuous awareness and training initiatives.

The Cybersecurity Awareness Program, delivered through the KnowBe4 Learning Management System (LMS), includes annual training divided into quarterly modules during 2025. This is complemented by:

- Phishing simulation exercises
- Scenario-based social engineering simulations
- Ithraa in-person awareness sessions conducted across Head Office and regional locations
- Awareness campaigns, newsletters, and digital screen posters

These initiatives strengthen employee vigilance and reinforce a strong culture of cybersecurity awareness.

OQGN × Tashgheel Program

OQGN signed a MoU to implement the second edition of the Tashgheel Program, supporting national talent development in cybersecurity in partnership with the Advanced Cybersecurity Academy and the National Employment Program.

[Read more](#)



Data privacy and personal data protection

OQGN handles personal and sensitive data necessary for operational and employment purposes, including employee identification details, contact information, banking information, medical records, biometric data, and documentation required for employment administration.

Data privacy measures are implemented to ensure responsible handling of personal information and protection against unauthorized access or misuse. In the event of a data breach, incidents are managed in accordance with established privacy processes, with corrective actions implemented as required. The company ensures that consent is obtained from data subjects and follows procedures recommended by the Ministry of Transport, Communications and Information Technology (MTCIT). Privacy statements

and policies are available on the company's website.

While OQGN does not currently maintain a standalone Data Privacy Policy or appointed Data Protection Officer, a detailed gap assessment against Oman's Personal Data Protection Law (PDPL) has been completed. Based on the findings, identified improvements are being progressively addressed to strengthen internal data governance and privacy controls. As part of this roadmap, OQGN plans to develop and formalize a dedicated Data Privacy Policy, appoint a Data Protection Officer, and further enhance internal data protection practices in full alignment with PDPL requirements beginning in 2026.



Operational excellence and innovation



Operational excellence at OQGN is anchored in disciplined execution, innovation, and the strategic deployment of digital technologies that enhance reliability, safety, and sustainability. As a national gas transmission operator, the company recognizes that long-term resilience depends not only on physical assets, but on intelligent systems, agile processes, and empowered teams capable of continuously improving performance. In 2025, OQGN advanced this agenda by embedding digital intelligence deeper into its operations while strengthening governance frameworks that ensure innovation translates into measurable value.



Digital security and asset protection

Building on the Continuous Improvement Digital Platform introduced in 2024, OQGN continued to institutionalize problem-solving and employee-driven enhancements across departments. KAIZEN, Lean, and Green Belt training further reinforced internal capability, ensuring improvement initiatives are methodical and impact driven.

In parallel, the company accelerated deployment of advanced technologies to strengthen infrastructure protection and operational visibility. A key milestone was the implementation of a real-time Intrusion Detection System (IDS) along pipeline Right-of-Way corridors, enhancing rapid response and asset security. This initiative was recognized at ADIPEC 2025 with the Huawei Oil & Gas Industry Best Joint Innovation Award.

Drone-enabled monitoring capabilities also progressed significantly. Beyond Visual Line of Sight (BVLOS) drones transitioned from proof-of-concept to phased rollout, improving corridor surveillance efficiency while reducing dependence on vehicle patrols and associated emissions. Tethered drone systems enhanced emergency preparedness by enabling sustained aerial visibility during incident scenarios. The BVLOS solution was subsequently recognized with an OPAL Award in 2026.

Geospatial intelligence remains central to infrastructure management. OQGN's advanced use of Geographic Information Systems (GIS) earned the 2025 Special Achievement in GIS (SAG) Award from Esri, reflecting its commitment to leveraging spatial analytics to improve planning precision, asset integrity, and long-term infrastructure resilience.



**ADIPEC 2025 –
Huawei Oil & Gas
Industry Best Joint
Innovation Award**

**OPAL Award 2026 –
Digital Innovation
in Operations**

**2025 Esri Special
Achievement in GIS
(SAG) Award**

OQGN × the Ibn Firnas Center

OQGN strengthened its innovation ecosystem through an MoU with the Ibn Firnas Drone Center, a leading Omani drone solutions provider advancing aerial technologies, industrial services, and geospatial applications. This partnership

enhances asset monitoring capabilities, improves data accuracy, and elevates operational intelligence by leveraging advanced unmanned systems for pipeline surveillance and infrastructure management.

OQGN × AB Energy

As part of its commitment to advancing innovation and low-carbon solutions within processing operations, OQGN signed a Memorandum of Understanding (MoU) with AB Energy to explore the development of zero-emission thermal heating systems utilizing thermal sand storage technology.

[Read more](#)

Operational sustainability and efficiency

Operational sustainability was reinforced through successful validation of a Leak Detection and Repair (LDAR) proof-of-concept, improving emissions detection accuracy, reducing product loss, and strengthening regulatory compliance. Immersive Virtual Reality training modules were introduced to simulate operational environments, enhancing workforce

competency while reducing physical risk exposure and travel-related resource use. In parallel, Robotic Process Automation was deployed within finance functions to improve processing efficiency and reduce manual intervention.





Advancing methane management through proactive leak detection



Fugitive methane emissions from valves, flanges, connectors, and exhausts are among the hardest to detect in midstream operations. These leaks are often small, intermittent, or located in inaccessible areas, creating gaps in emissions data and maintenance planning. In 2025, OQGN tested advanced Leak Detection and Repair (LDAR) technologies across its facilities, using Optical Gas Imaging (OGI) cameras, Adglobe systems, and gas quantification tools. The objective was to detect, measure, and repair leaks while building a traceable dataset across assets.

Detection sensitivity reached below 0.01 Sm³/min, enabling identification of micro-leaks that conventional inspections miss. All components were recorded with unique IDs, leak rates, and repair status in the LDAR database. Field teams carried out inspections and repairs during the same campaign, with no safety incidents.

The trial confirmed that a portion of emissions originates from hard-to-reach areas not captured through routine inspections. Capturing these improves emissions reporting accuracy, supports methane reduction efforts, and reduces product loss.

OQGN will roll out the LDAR program across its networks, starting with North Region stations (Muscat, Sohar, Fuhud) in 2026, followed by South Region stations (Salalah, Nimr, Sur) in 2027.

Fugitive methane emissions from valves, flanges, connectors, and exhausts are among the hardest to manage in midstream operations. Leaks are often small, intermittent, or buried in areas that conventional walk-around inspections cannot reach. Without detection, they go unreported, creating blind spots in

emissions data, maintenance planning, and regulatory compliance.

In 2025, OQGN deployed a proof-of-concept trial combining Optical Gas Imaging (OGI) cameras, Adglobe detection technology, and precision gas quantification tools across its midstream facilities. The objective was direct: find what traditional methods miss, measure it, fix it, and build a digital record of the entire chain.

Detection sensitivity reached below 0.01 Sm³/min, identifying micro-leaks invisible to conventional inspection. Every component inspected was logged with a unique ID, leak rate, and repair status, creating full traceability from detection through to close-out. Field teams performed repairs during the same campaign, closing the loop in a single pass. All inspections were

completed with zero safety incidents.

The trial confirmed what the team suspected: many emissions across the networks are hidden risks sitting in hard-to-reach locations, systematically missed by conventional methods. Capturing them improves the accuracy of emissions reporting, strengthens methane intensity management, and reduces product loss, turning a compliance gap into an operational gain.

OQGN will now roll out the program in phases across the full network; North Region stations (Muscat, Sohar, Fuhud) in 2026, followed by South Region (Salalah, Nimr, Sur) in 2027, transitioning from reactive leak management to a system-level, data-driven approach to fugitive emissions.

**<0.01
Sm³/min**
detection sensitivity



Zero
Improvement in threat
detection capability



100%
digital traceability



**2026-
2027**
phased national rollout





Digitalization financial governance



Until 2024, three core financial processes: bank guarantee tracking, project accrual estimation, and regulatory asset classification, were managed manually. Guarantee expiry dates were monitored through spreadsheets, exposing the company to missed renewals and contractual risk. Project accruals for completed but uninvited work were reconciled by hand, creating inconsistencies across active projects. And the classification of assets as RAB or Non-RAB within SAP required manual intervention at every posting, increasing the risk of misallocation in regulatory reporting.

In 2025, all three were automated. Bank guarantee monitoring now runs on an automated alert system integrated with financial and contract management platforms. Customizable expiry reminders replaced manual tracking entirely, and a centralized dashboard provides real-time visibility over all active guarantees.

Project accrual management shifted from manual reconciliation to a standardized Value of Work Done (VOWD) dashboard that calculates accruals automatically against project management and financial data. This reduced estimation errors and gave project managers real-time visibility over cost recognition.

Regulatory asset classification was embedded directly into SAP through a dedicated asset class and automated classification rules. RAB and Non-RAB projects are now segregated at the point of posting, eliminating manual sorting during settlement and CWIP reporting, and strengthening audit readiness.

Taken individually, each is a process improvement. Taken together, they represent a shift in how OQGN manages financial governance, from manual controls dependent on individual diligence to system-level automation that scales with the company's growing asset base and capital program.

100%

automated guarantee tracking



Real-time

project accrual visibility



System-level

RAB/Non-RAB segregation in SAP



Innovation and future readiness

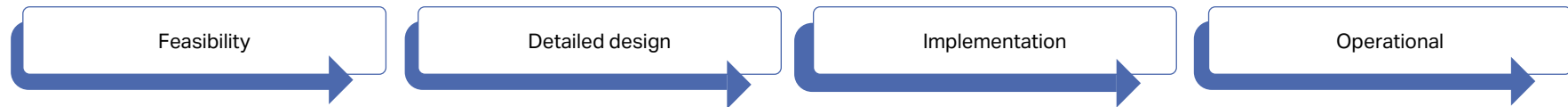
All innovation initiatives are governed through a Digital and Innovation Funnel, ensuring projects undergo proof-of-concept validation, risk assessment, and alignment with strategic priorities before full deployment. Partnerships with GUTech, Ejaad, and OQ SAOC's R&D teams continue to strengthen OQGN's innovation ecosystem and support future hydrogen transport and low-carbon infrastructure integration.

The figure maps active initiatives against their current development stage. Three energy recovery programs have completed feasibility, the LDAR program enters phased network rollout from 2026, and digital programs including the AI-based Intelligent Operations Centre and Digital Twin capabilities are in active development. Further detail on each initiative can be found under Climate Strategy and Energy

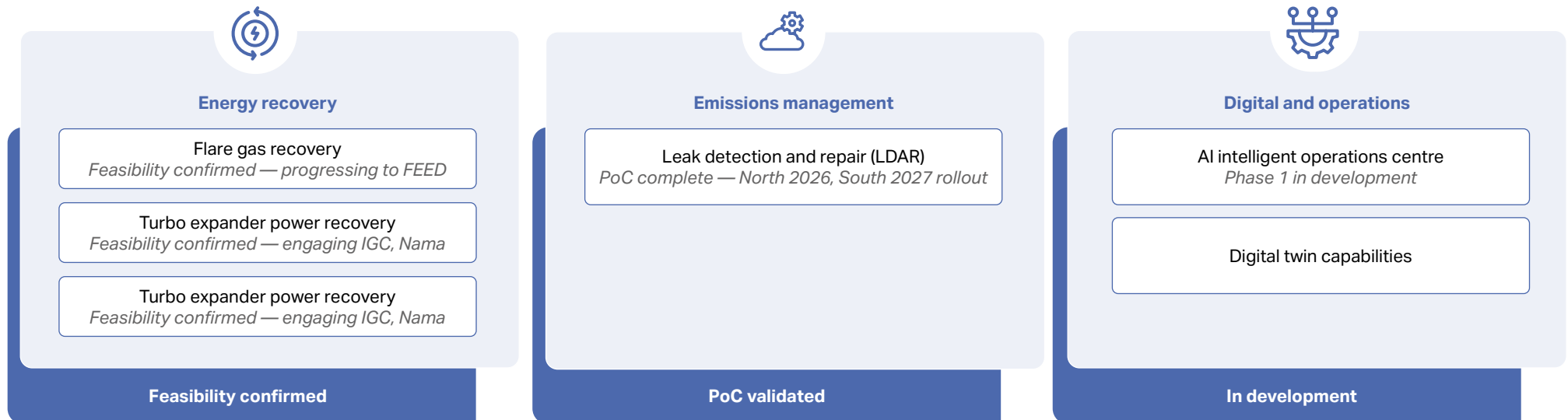
Transition, Asset Integrity, and Operational Excellence.

While digital progress accelerated in 2025, the company continues to address legacy system integration challenges, adoption variability, and the complexity of scaling pilots enterprise-wide. In response, OQGN initiated development of an enhanced

Research, Development and Innovation framework to strengthen cross-functional coordination and delivery beginning in 2026.



OQGN innovation and decarbonization pipeline — 2025 status





APPENDICES

Appendix (A): Data pack

Environmental

Metric	Unit	2021	2022	2023	2024	2025
GHG Emissions						
Direct GHG emissions (Scope 1)	mtCO2eq	349,920	233,980	192,775	189,848*	164,270
Indirect GHG emissions (Scope 2)	mtCO2eq	11,144	9,174	10,127	8,270*	9,731
Total flared gas	Cubic meter	4,284,881	2,296,844	2,463,155	2,396,791	2,385,182
Total vented gas	Cubic meter	10,317,975	3,262,381	601,865	374,907	60,881
GHG emissions intensity*	Scope 1 & 2 Emissions KgCO2 / throughput thousand cubic meter	9.68	6.17	5.01	4.56	4.10
Total GHG emissions	mtCO2eq	361,064	243,155	202,902	198,118*	174,001
Energy Consumption						
Direct energy consumption						
Gas consumption	Cubic meter	94,423,273	93,440,298	94,377,684	94,648,433	84,135,898
Total direct energy consumption*	GWh	894	885	894	898	798
Indirect energy consumption						
Electricity consumption (office, storage, facilities, etc.)	kWh	24,172,067	19,899,893	21,965,183	17,937,074*	21,107,724
Energy Intensity						
Total energy consumption	MWh	918,150.87	905,055.31	916,242.07	915,599.24	819,076.28
Energy consumption intensity (direct energy only)	Total direct energy MWh / throughput KSCM	0.024	0.022	0.022	0.021	0.019
Water						
Total water withdrawal	Cubic meter	N/A	N/A	60,871*	22,710	19,490
Total water recycled	Cubic meter	N/A	N/A	750	3,454	3,171
Total water to be discharged but managed and processed by third parties	Cubic meter	N/A	N/A	3,581	1,230	1,414

*Values are restated due to recalculation or change in methodology



Environmental

Metric	Unit	2021	2022	2023	2024	2025
Waste						
Total hazardous waste disposed	Metric tons	N/A	N/A	15	16	17
Total non-hazardous waste recycled	Metric tons	N/A	N/A	N/A	N/A	5
Total non-hazardous waste disposed	Metric tons	N/A	N/A	97	30	1,352
Biodiversity & Land Use						
Percentage of sites covered by an EMS (e.g.: ISO 14001 or EMAS)	%	100	100	100	100	100
Total area of disturbed land (includes land that is owned, leased or operated)	Km ²	N/A	N/A	0.43	6.45	2.21
Percentage of land area affected by operations that were restored during the reporting period	%	N/A	N/A	100	100	100
Number of sites owned adjacent to protected and/or key biodiversity areas	#	N/A	N/A	1	1	1
Percentage of land owned, leased, or operated with-in/ adjacent to protected and/or key biodiversity areas	%	N/A	N/A	0.31	4.49	1.52
Total number of hydrocarbon spills that reached the environment (i.e.: not contained)	#	N/A	N/A	N/A	N/A	0
Total volume of hydrocarbon spills that reached the environment (i.e.: not contained)	Cubic meter	N/A	N/A	N/A	N/A	0
Total volume of hydrocarbon spills that reached the environment (i.e.: not contained) in key biodiversity areas	Cubic meter	N/A	N/A	N/A	N/A	0
Total volume of hydrocarbon spills that were recovered from the environment through short-term spill response activities (excludes amounts evaporated, burned or dispersed)	Cubic meter	N/A	N/A	N/A	N/A	0
Total number of accident releases of hazardous material from rail transportation activities	#	N/A	N/A	N/A	N/A	0
Total number of non-accident releases of hazardous material from rail transportation activities	#	N/A	N/A	N/A	N/A	0

*Values are restated due to recalculation or change in methodology



Social

Metric	Unit	2021	2022	2023	2024	2025
OHSAS/ISO sites						
Percentage of sites covered by either OHSAS 18001 or ISO 45001 health and safety management system	%	N/A	N/A	100	100	100
Number of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by the organization's OH&S management system (OH&S MS)	#	N/A	N/A	2,262	2,834	1,708
Percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by the organization's OH&S MS	%	N/A	N/A	90	85	79
Number of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by the organization's OH&S MS that has also been internally audited.	#	N/A	N/A	2,041	2,036	892
Percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by the organization's OH&S MS that has also been internally audited.	%	N/A	N/A	90	62	52
Number of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by the organization's OH&S MS that has also been audited or certified by a third-party.	#	N/A	N/A	2,041	2,834	1,708



Social

Metric	Unit	2021	2022	2023	2024	2025
Percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by the organization's OH&S MS that has also been audited or certified by a third-party.	%	N/A	N/A	90	85	100
Health & Safety						
Total employee manhours	#	N/A	N/A	844,125	754,697	2,940,846
Total contractor manhours	#	N/A	N/A	8,380,720	6,868,280	3,873,938
Total manhours (millions)	#	N/A	N/A	9,224,845	7,622,977	2,940,846
Employee fatalities	#	N/A	N/A	0	0	0
Contractor fatalities	#	N/A	N/A	0	0	0
Total fatalities as a result of ill-health	#	N/A	N/A	0	0	0
Employee total recordable injuries	#	N/A	N/A	0	0	0
Contractor total recordable injuries	#	N/A	N/A	2	1	0
Total recordable injuries as a result of ill-health	#	N/A	N/A	0	0	0
Total recordable injuries	#	N/A	N/A	2	1	0
Total recordable injury frequency	#	N/A	N/A	0.22	0.13	0
Employee lost-time injuries	#	N/A	N/A	0	0	0
Contractor lost-time injuries	#	N/A	N/A	2	0	0
Total lost-time injuries	#	N/A	N/A	2	0	0
Lost-time injury frequency (LTIF)	#	N/A	N/A	0.22	0	0
High Potential Incidents (HPIOs)	#	N/A	N/A	16	1	7
Number of Safety Observations	#	N/A	N/A	5,027	4,980	3,167
Observations Actions Close-Out	%	N/A	N/A	96	87	77
Total number of reportable pipeline accidents and incidents	#	N/A	N/A	9	10	16
Number of accidents/ incidents associated with gas transmission, gathering and distribution	#	N/A	N/A	9	10	16



Social

Metric	Unit	2021	2022	2023	2024	2025
Audits, training & inspections						
Total number of health and safety audits conducted on contractors	#	N/A	N/A	10	13	15
Total percentage of natural gas pipelines inspected	%	N/A	N/A	12.20	24.39	34.60
Asset Integrity – process safety events						
Tier 1	#	0	0	0	1	0
Tier 2	#	1	0	0	0	0
Tier 3	#	7	5	8	9	15
Workforce						
Total workforce size	#	N/A	N/A	488	492	489
Full-time employees	#	#	N/A	468	469	475
Contractors and/or consultants	#	N/A	N/A	20	23	32
Workforce by employment level						
Full-time employees in senior management	#	N/A	N/A	6	8	9
Female employees in senior management	%	N/A	N/A	0	0	0
Male employees in senior management	%	N/A	N/A	100	100	100
Full-time employees in middle management	#	N/A	N/A	69	80	84
Female employees in middle management	%	N/A	N/A	7.2	12.5	14.3
Male employees in middle management	%	N/A	N/A	92.8	87.5	85.7
Full-time employee staff (other levels)	#	N/A	N/A	393	382	382
Female employee staff (other levels)	%	N/A	N/A	15	14.9	15.2
Male employee staff (other levels)	%	N/A	N/A	85	85.1	84.8
Workforce by gender profile						
Female full-time employees	#	N/A	N/A	64	67	70
Male full-time employees	#	N/A	N/A	404	402	405
Workforce by age						
Under 30 years old	#	N/A	N/A	58	35	35
30 to 50 years old	#	N/A	N/A	377	390	401



Social

Metric	Unit	2021	2022	2023	2024	2025
Over 50 years old	#	N/A	N/A	33	44	39
Workforce by location						
Sultanate of Oman	#	N/A	N/A	468	469	475
Number of nationalities represented in the workforce	#	N/A	N/A	8	11	8
New employee hired by gender						
Female	#	N/A	N/A	14	3	7
Female new hire rate	%	N/A	N/A	15.5	20	20
Male	#	N/A	N/A	76	12	28
Male new hire rate	%	N/A	N/A	84.5	80	80
New employee hired by age group						
Under 30 years old	#	N/A	N/A	21	2	15
Under 30 years old new hire rate	%	N/A	N/A	23.3	13.3	42.86
30 to 50 years old	#	N/A	N/A	69	12	19
30 to 50 years old new hire rate	%	N/A	N/A	76.7	80.0	54.29
Over 50 years old	#	N/A	N/A	0	1	1
Over 50 years old new hire rate	%	N/A	N/A	0	6.7	2.86
New hire by location						
Sultanate of Oman	#	N/A	N/A	84	15	35
Sultanate of Oman new hire rate	%	N/A	N/A	94	73	100
Other – non-G.C.C	#	N/A	N/A	6	4	0
Another new hire rate	%	N/A	N/A	6	26.7	0
Employee turnover						
Total number of employees who left the company	#	N/A	N/A	31	18	28
Voluntary leaves	#	N/A	N/A	21	15	21
Non-Voluntary leaves	#	N/A	N/A	10	3	7
Part time	#	N/A	N/A	0	0	0



Social

Metric	Unit	2021	2022	2023	2024	2025
Total number of employees leaving employment during the reporting period (full-time)						
Male	#	N/A	N/A	8	18	24
Female	#	N/A	N/A	23	0	4
Contractor turnover						
Total number of contractors/ consultants who left the company	#	N/A	N/A	7	6	1
Attrition & absentee rates						
Employee turnover rate (full-time employees)	%	N/A	N/A	4.48	3.19	4.3
Employee turnover rate (contractors)	%	N/A	N/A	35	N/A	4
Absentee rate (full-time)	%	N/A	N/A	N/A	N/A	0.78
Nationalisation						
Nationals among total full-time workforce	#	N/A	N/A	442	440	455
Female National full-time employees	%	N/A	N/A	13.68	15	15.16
Male National full-time employees	%	N/A	N/A	80.77	85	84.84
Training						
All employees	Hours	N/A	N/A	19,276	23,528	18,256
Male employees	Hours	N/A	N/A	16,275	20,404	15,538
Female employees	Hours	N/A	N/A	3,001	3,124	2,718
Senior management employees	Hours	N/A	N/A	340	447	313
Middle management employees	Hours	N/A	N/A	1,125	4,210	5,690
Non-management employees	Hours	N/A	N/A	17,811	18,871	12,253
Training in Specific Areas (percentage of full-time & part-time employees)						
Anti-corruption / bribery	%	N/A	N/A	N/A	N/A	100
Occupational health & safety	%	N/A	N/A	33	100	83
Cyber Security	%	N/A	N/A	N/A	95	97
Human rights	%	N/A	N/A	N/A	N/A	N/A
Investment in training as a percentage (%) of payroll (e.g.: training budgets)	%	N/A	N/A	N/A	N/A	3.02
Performance reviews						



Social

Metric	Unit	2021	2022	2023	2024	2025
Percentage of employees that received a regular performance review	%	N/A	N/A	100	100	100
Grievances						
Total number of grievances	#	N/A	N/A	N/A	N/A	5
Total number of grievances outstanding	#	N/A	N/A	N/A	N/A	0
Total number of incidents of discrimination	#	N/A	N/A	N/A	N/A	0
Total number of incidents of harassment	#	N/A	N/A	N/A	N/A	0
Total number of employees that were entitled to parental leave.						
Female	#	N/A	N/A	64	67	70
Male	#	N/A	N/A	404	402	405
Total number of employees that took parental leave						
Female	#	N/A	N/A	35	8	11
Male	#	N/A	N/A	4	39	43
Total number of employees that returned to work after parental leave ended						
Female	#	N/A	N/A	34	4	11
Male	#	N/A	N/A	3	39	43
Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work						
Female	#	N/A	N/A	N/A	N/A	10
Male	#	N/A	N/A	N/A	N/A	43
Return to work rate						
Female	#	N/A	N/A	N/A	N/A	100
Male	#	N/A	N/A	N/A	N/A	100
Community Investment						
Amount of community investment	OMR	N/A	N/A	100,000	149,219	200,000
Number of CSR projects	#	N/A	N/A	N/A	1	17
Number of volunteers	#	N/A	N/A	N/A	10	578
Total number of employee volunteering hours	Hours	N/A	N/A	20	659	17,15281

Governance

Metric	Unit	2021	2022	2023	2024	2025
Board						
Total number of board members	#	N/A	5	5	7	7
Percentage of independent members	%	N/A	0	40	57	57
Percentage of non-independent members	%	N/A	100	60	43	43
Percentage of executive members	%	N/A	0	0	0	0
Percentage of non-executive members	%	N/A	100	100	100	100
Percentage of board seats occupied by men	%	N/A	60	60	71	71
Percentage of board seats occupied by women	%	N/A	40	40	29	29
Percentage of Board committee chairs occupied by a woman	%	N/A	50	50	33	0
Percentage of Board committee chairs occupied by a man	%	N/A	50	50	67	100
Finance						
Direct Economic Value generated (revenues)	OMR Million	157.5	160.4	174.0	154.77	208.99
Operating expenses	OMR Million	74.9	73.1	71.7	52.57	104.43
Employee wages and benefits	OMR Million	15.8	16.2	17.8	20.39	22.14
Economic value retained 'direct economic value generated' minus 'economic value distributed (Opex, wages, etc.)	OMR Million	66.8	71.1	84.6	81.81	82.42
Total Economic Value Distributed (operating costs, employee wages and benefits, payments to providers of capital, payments to government	OMR Million	90.7	89.3	89.5	72.96	126.57
Profit/loss before tax	OMR	51.7	53.1	62.4	56.58	60.70
Tangible assets other than cash and cash equivalents	OMR	1,055.63	1,072.75	1,077.91	1,095	1,201.1
Corporate income tax accrued on profit/loss	OMR	8.631	7.51	6.92	8.78	9.46
Suppliers						
Total number of local suppliers engaged	#	N/A	206	277	309	276
Procurement spending on local suppliers	OMR Million	N/A	14.93	18.45	15.30	15.98
Percentage of procurement spending on local suppliers	%	N/A	31	31	29	24
Total procurement spending	OMR Million	N/A	47.92	59.25	52.25	67.14
Data privacy						
Attempted cyberattacks	#	N/A	N/A	N/A	31	11

Appendix (B): Material topics description



Material topic	Description
Climate strategy and energy transition	This refers to OQGN's plans to reduce greenhouse gas emissions, improve energy efficiency, and adapt its infrastructure and business model to support a low-carbon economy. It also includes how OQGN ensures continued business growth and stays competitive in a changing energy market.
Natural resource and ecosystem protection	This refers to OQGN's efforts to protect natural resources such as water, land, and biodiversity in areas where it operates. It includes actions to prevent pollution, reduce environmental harm, and support healthy ecosystems.
Waste and pollution management	This refers to OQGN's actions to prevent pollution, leaks, spills, and contamination during operations, maintenance, and construction. It includes managing waste responsibly, planning for decommissioning, and supporting circular economy practices where possible.
Asset integrity and critical incident management	This refers to OQGN's efforts to ensure that its infrastructure remains safe, reliable, and well-maintained, while also being prepared to respond effectively to accidents, emergencies, or crises. These efforts help protect workers, communities, and the environment throughout the asset lifecycle.
Occupational health and safety	This refers to OQGN's commitment to keeping workers safe by preventing accidents and injuries, maintaining healthy working conditions, and supporting overall well-being.
Workforce management and engagement	This refers to OQGN's approach to fair employment, workforce planning, and maintaining positive employee relations and engagement, while promoting diversity, and equal opportunities for all.
Learning and development	This refers to OQGN's support for employee training, upskilling, and professional growth to strengthen long-term employability and contribute to a just transition, in line with Oman Vision 2040.
Human rights and fair labor	This refers to OQGN's commitment to respecting human rights across its operations and supply chain, including fair labor practices, safe working conditions, and protection from discrimination, forced labor, and child labor.

Material topic	Description
Customer experience and satisfaction	This refers to OQGN's focus on delivering high-quality, reliable, and responsive services that meet customer needs, while ensuring energy remains affordable and accessible.
National value creation	This refers to OQGN's strategic role in contributing to Oman's economic growth and diversification (directly and indirectly) by generating long-term value across multiple areas of the economy. This includes creating employment for nationals, enhancing local supply chains, building workforce and supplier capabilities, and supporting service localization, supporting Oman's ICV goals.
Community relations and social responsibility	This refers to OQGN's engagement with local communities through social investments, partnerships, and initiatives that address local needs and concerns. It also includes respecting human rights and ensuring responsible land acquisition practices.
Security of energy supply	This refers to OQGN's role in ensuring reliable, continuous, and resilient energy transportation and delivery across Sultanate of Oman, supporting national energy security and economic stability. It includes maintaining the integrity of midstream infrastructure and enabling uninterrupted supply to customers and critical sectors.
Corporate governance and business resilience	This refers to OQGN's governance framework, including board oversight, accountability, and decision-making processes that ensure transparency and ethical conduct. It also covers the company's ability to manage risks, respond to disruptions, and integrate sustainable finance to support long-term business growth.
Government relations and public policy	This refers to OQGN's collaboration with government bodies and regulators to support national energy strategies, comply with laws and regulations, contribute through tax payments, and align with public policy goals. As Oman's sole gas networks operator, OQGN plays a vital role in enabling policy implementation and long-term national planning.
Business ethics and anti-corruption	This refers to OQGN's commitment to ethical conduct by preventing corruption, bribery, and anti-competitive behavior, while promoting transparency, fairness, and integrity across its operations.
Cybersecurity and data privacy	This refers to OQGN's efforts to protect critical operational systems, infrastructure, and customer data from cyber threats, ensuring confidentiality, system reliability, and business continuity. It is especially important in securing pipeline networks, control systems, and digital platforms across the energy value chain.
Operational excellence and innovation	This refers to OQGN's commitment to improve efficiency, resilience, and sustainability by adopting new technologies and innovative ways of working — including smarter processes, business models, and digital solutions. It supports operational agility across the midstream value chain and enables better decision-making, safety, and service delivery.
Supply chain management	This refers to OQGN's approach to responsible sourcing and supplier engagement, including monitoring social, environmental, and governance risks across the value chain. It also supports Oman's ICV goals by promoting local supplier development, ethical practices, and sustainable performance throughout the supply chain.

Appendix (C): Material topics ROIs

The table below presents each material topic and its associated ROI, covering Risks, Opportunities, and Impacts, across the value chain and relevant timeframes.

Material topic	Financial materiality		Description of Impact	Time horizon	Value chain impact
	Risks	Opportunities			
	Time horizon Short (S), medium (M), long-term (L)				
Climate Strategy and Energy Transition	<ul style="list-style-type: none"> Poor adaptation to low-carbon demands (e.g. hydrogen readiness, methane mitigation) - Risk of stranded midstream assets Rising emissions-related OPEX Constrained access to capital due to ESG investment filters Physical and Transitional climate risks on assets and business 	<ul style="list-style-type: none"> Lead role in decarbonized gas transport (e.g. H₂-ready infrastructure) Improved reputation Market expansion for green opportunities (CCUS, biogas, hydrogen) Access to ESG-linked finance Early mover advantage in Oman's clean energy roadmap Strengthened investor and stakeholder trust 	<ul style="list-style-type: none"> Can contribute to climate change and poor air quality if emissions are not reduced May increase or decrease long-term energy affordability depending on transition readiness Can either undermine or advance Oman's national decarbonization and Vision 2040 goals May strain or strengthen public health and environmental resilience Can limit or enable future energy security and clean fuel integration (e.g. hydrogen) 	M L	U O D
	Natural Resource and Ecosystem Protection	<ul style="list-style-type: none"> Legal liability from ecosystem disturbance or pollution incidents Delays in permitting for expansions or upgrades Increased CAPEX/OPEX due to restoration and compliance obligations Brand/reputation risk in local and global ESG assessments 	<ul style="list-style-type: none"> Competitive edge through high environmental compliance Faster permitting via strong environmental track record Collaboration with local communities on biodiversity offsets Alignment with global sustainability indices and SDGs 	<ul style="list-style-type: none"> Can damage or preserve biodiversity and sensitive habitats along pipeline corridors May either contaminate or protect soil and water resources near infrastructure Can harm or support traditional livelihoods and local ecological knowledge May cause irreversible loss or long-term conservation of natural and cultural heritage Has the potential to degrade or enhance land value and community well-being 	S M

Material topic	Financial materiality		Description of Impact	Time horizon	Value chain impact
	Risks	Opportunities			
Waste and Pollution Management	<ul style="list-style-type: none"> ● Regulatory fines for non-compliance (e.g. leak detection, hazardous waste handling) ● Costly remediation and insurance payouts - Stakeholder backlash and reputational damage ● Disruption to operations from pollution incidents 	<ul style="list-style-type: none"> ● Improved efficiency and lower operational risk through better waste protocols ● Enhanced ESG scores via proactive pollution prevention ● Recovery and reuse of certain waste materials (e.g., waste oils) ● Stronger community and regulator relationships 	<ul style="list-style-type: none"> ● Can either pollute or safeguard air, soil, and water quality ● May harm or protect public health depending on waste handling practices ● Has the potential to degrade ecosystems or support environmental resilience ● Can undermine or reinforce regulatory compliance and public trust ● May result in long-term harm or contribute to circular economy practices 	<p>S</p> <p>M</p>	<p>O</p>
Asset Integrity and Critical Incident Management	<ul style="list-style-type: none"> ● Service outages and operational downtime ● Regulatory penalties or license suspension following critical failures ● Civil liability, insurance claims, and litigation costs ● Increased cost of capital from poor safety performance 	<ul style="list-style-type: none"> ● Enhanced system reliability and operational uptime ● Insurance and financing benefits from strong safety record ● Strengthened stakeholder trust and social license to operate ● Competitive advantage through digital integrity and predictive maintenance systems 	<ul style="list-style-type: none"> ● Can increase or reduce risk of major incidents (fires, explosions, leaks) ● May endanger or protect employee and public safety ● Can damage or preserve ecosystems and public health in crisis scenarios ● May erode or strengthen public trust in infrastructure reliability ● Has the potential to escalate into crises or be managed through resilience planning and early intervention 	<p>S</p> <p>M</p>	<p>O</p>
Occupational Health and Safety	<ul style="list-style-type: none"> ● Increased insurance and workers' compensation premiums ● Legal costs and potential fines for non-compliance ● Downtime and loss of productivity ● Reputational harm affecting employee retention and stakeholder trust 	<ul style="list-style-type: none"> ● Strong safety culture improves productivity and morale - Reduced incident-related costs ● Attractiveness as an employer of choice ● Recognition in ESG benchmarks for leading HSE practices 	<ul style="list-style-type: none"> ● Can either prevent or contribute to workplace injuries and chronic health issues ● May strengthen or weaken workforce morale and family well-being ● Can build or erode trust in employer responsibility and care ● Has the potential to improve or worsen social outcomes in contractor-heavy environments 	<p>S</p>	<p>U</p> <p>O</p>

Material topic	Financial materiality		Description of Impact	Time horizon	Value chain impact
	Risks	Opportunities			
Workforce Management and Engagement	<ul style="list-style-type: none"> ● High turnover and low engagement increase hiring and onboarding costs ● Operational disruption during key infrastructure phases ● Weakened project delivery and institutional knowledge loss ● Negative ESG ratings on social metrics 	<ul style="list-style-type: none"> ● Strong retention boosts productivity and institutional continuity ● Improved employee engagement supports innovation and safety ● Strengthened reputation as a national employer of choice ● Alignment with government workforce development priorities (e.g. Omanization) 	<ul style="list-style-type: none"> ● Can foster inclusion and well-being or create division and disengagement ● May strengthen or weaken employee trust and company culture ● Can support or hinder community and family stability ● Has the potential to advance or undermine Omanization and national employment goals 	S	U
				M	O
Learning and Development	<ul style="list-style-type: none"> ● Lack of readiness for hydrogen or digital transition - Inefficient operations due to skills gap ● Higher dependency on external consultants or contractors ● Missed innovation and continuous improvement opportunities 	<ul style="list-style-type: none"> ● Future-proofed workforce supports clean energy transition - Internal capacity building reduces long-term ● OPEX - Boosts employee loyalty and performance - Aligns with national capacity development goals and investor expectations 	<ul style="list-style-type: none"> ● Can enhance or restrict career growth and internal mobility ● May reduce or exacerbate skill gaps and inequalities in the workforce ● Can increase adaptability or stagnation in a changing sector ● Has the potential to strengthen or weaken long-term national talent resilience 	M	O
Human Rights and Fair Labor	<ul style="list-style-type: none"> ● Legal exposure from human rights or labor violations ● Loss of major contracts or licenses due to non-compliance ● Investor exclusion due to ESG screening criteria ● Reputational damage affecting stakeholder and regulator confidence 	<ul style="list-style-type: none"> ● Enhanced license to operate with communities and authorities ● Improved employee retention and performance ● Global recognition for leadership in ethical supply chain practices 	<ul style="list-style-type: none"> ● Can uphold or violate worker rights across operations and supply chain ● May promote equity and inclusion or perpetuate inequality and exploitation ● Can foster or erode social cohesion and local trust ● Has the potential to enhance or damage Oman's international ethical standing 	S	U
				M	O

Material topic	Financial materiality		Description of Impact	Time horizon	Value chain impact
	Risks	Opportunities			
Customer Experience and Satisfaction	● Reduced revenue stability due to customer churn or disputes	● Enhanced loyalty through transparent and reliable service	● Can build or erode customer trust and satisfaction	S	U
	● Regulatory pressure from complaints or access issues	● Stronger partnerships with industrial and distribution clients	● May ensure or obstruct fair, reliable access to energy services		
	● Damage to brand and trust with large-scale offtakers	● Reputation as a dependable national energy operator	● Can positively or negatively affect well-being in energy-dependent communities	M	O
	● Increased administrative costs resolving service issues	● Opportunities to digitize and streamline customer-facing operations	● Has the potential to reinforce or weaken perceptions of infrastructure reliability		
National Value Creation	● Damaged government and stakeholder relationships	● Major contributor to GDP via infrastructure backbone and service reliability	● Can contribute to or fall short of Oman's economic diversification goals	M	U
	● Reduced access to future licenses, permits, or preferential policies	● Enables downstream gas-based industrial growth (e.g. petrochemicals, power, manufacturing)	● May support or neglect local hiring, procurement, and SME growth		
	● Risk of being excluded from national strategic initiatives	● Strengthens Oman's position in global ESG and sovereign investment ratings	● Can enable or inhibit access to modern infrastructure and services	L	D
	● Reputational damage in national and international ESG assessment	● Enhanced license to operate through visible nation-building role	● Has the potential to increase or reduce national GDP, energy security, and fiscal stability		
Community Relations and Social Responsibility	● Project delays from opposition or protest - Increased security, legal, or compliance costs	● Strong relationships ease permitting and execution timelines	● Can strengthen or damage relationships with local communities	S	O
	● Reputational risk affecting investor and regulatory confidence	● Improved risk management through early stakeholder engagement	● May protect or disrupt cultural heritage and traditional land uses		
	● Loss of license to operate in strategic regions	● Enhanced corporate image and long-term community support	● Can enhance or weaken local well-being and social resilience	M	D
		● Contributions to social infrastructure (health, education, livelihoods) create shared value	● Has the potential to build trust or create perceptions of exclusion and disruption		

Material topic	Financial materiality		Description of Impact	Time horizon	Value chain impact
	Risks	Opportunities			
Security of Energy Supply	● Loss of revenue due to supply disruption penalties	● Reinforces national energy security strategy	● Can ensure or compromise access to essential services (e.g. hospitals, homes)	S M L	O D
	● Fines or legal liabilities in regulated contracts	● Competitive differentiation through high system reliability	● May strengthen or weaken national energy resilience and public safety		
	● Damage to credibility and reliability as Oman's sole gas transporter	● Justifies investment in digital and physical resilience	● Can support or destabilize economic continuity and investor confidence		
	● Increased insurance and cyber defence costs	● Strengthens stakeholder trust (government, utilities, industry)	● Has the potential to prevent or cause cascading effects in dependent industries		
Corporate Governance and Business Resilience	● Loss of investor confidence and market value /share price	● Strong governance supports long-term risk mitigation and value preservation	● Can enable or obstruct ethical and compliant decision-making	M L	U O
	● ESG-related litigation, regulatory fines, or shareholder actions	● Improved ESG ratings and investor access - Greater preparedness for systemic risks and market disruptions	● May strengthen or weaken ability to respond to ESG, cyber, and operational crises		
	● Limited access to sustainable finance or ESG indices	● Reinforced internal culture of accountability and ethical conduct	● Can enhance or undermine corporate trust, integrity, and adaptability		
	● Lower creditworthiness due to poor governance signals		● Has the potential to build or erode investor and stakeholder confidence		
Government Relations and Public Policy	● Loss of preferential positioning in national energy strategy	● Strengthened position as a policy partner and strategic enabler	● Can support or delay progress on national goals (e.g. energy access, Vision 2040)	M L	O D
	● Greater scrutiny and possible restrictions in future mandates or licenses	● Early visibility on regulatory change supports proactive compliance	● May reinforce or weaken public trust in infrastructure governance		
	● Reputational damage impacting access to government-backed finance or incentives	● Influence over future energy frameworks, including hydrogen and decarbonization	● Can improve or impair policy effectiveness and regulatory alignment		
		● Better alignment with state-owned investor expectations and sovereign funds	● Has the potential to position the company as a strategic enabler or as a passive actor		

Material topic	Financial materiality		Description of Impact	Time horizon	Value chain impact
	Risks	Opportunities			
Business Ethics and Anti-Corruption	<ul style="list-style-type: none"> ● Fines, legal sanctions, and cancelled contracts ● Investor divestment and exclusion from ESG funds ● Long-term reputational damage and reduced market access ● Weak governance scores affecting credit and risk ratings 	<ul style="list-style-type: none"> ● Strong ethics framework builds investor and stakeholder confidence ● Lower risk exposure and legal 	<ul style="list-style-type: none"> ● Can uphold or undermine institutional integrity and the rule of law ● May promote or erode public trust in the energy sector Has the potential to build or damage the company's ethical reputation nationally and globally 	S	O
				M	
Cybersecurity and Data Privacy	<ul style="list-style-type: none"> ● Operational outages and service disruptions ● Regulatory fines (e.g. data protection laws) and legal liability ● Recovery costs, cybersecurity insurance claims ● Reputational damage affecting investor and customer trust 	<ul style="list-style-type: none"> ● Improved resilience and risk management ● Stronger regulatory trust and market access ● Competitive advantage in digital and secure energy operations ● Enhanced stakeholder confidence in data governance practices 	<ul style="list-style-type: none"> ● Can protect or compromise critical infrastructure and public safety ● May uphold or violate personal data privacy and employee trust ● Can build or weaken confidence in digital energy systems ● Has the potential to prevent or expose the company to coordinated cyber threats 	S	O
				M	
Operational Excellence and Innovation	<ul style="list-style-type: none"> ● Higher operating and maintenance costs due to inefficiencies ● Lost growth and modernization opportunities - Competitive disadvantage in regional/international infrastructure markets ● Missed eligibility for innovation-linked funding or incentives 	<ul style="list-style-type: none"> ● Increased efficiency, uptime, and asset lifespan ● Early mover advantage in hydrogen and smart infrastructure ● Enhanced ESG performance through digital monitoring and emissions control ● Supports national innovation agenda and industrial modernization 	<ul style="list-style-type: none"> ● Can improve or degrade service quality, reliability, and system efficiency ● May support or hinder low-emission, future-ready infrastructure ● Can enable or stall progress on decarbonization and digital transformation ● Has the potential to accelerate or slow national technological development 	M	U
				L	O
Supply Chain Management	<ul style="list-style-type: none"> ● Supply disruptions affecting project timelines and OPEX ● Reputational and regulatory risk from ESG non-compliance by third parties ● Legal liability under extended due diligence frameworks ● Rising input costs from reactive, unsustainable sourcing 	<ul style="list-style-type: none"> ● Increased resilience through supplier diversification and ESG screening ● Alignment with global supply chain standards (e.g. ISO, OECD, ICV) ● Cost control through long-term strategic supplier relationships ● Recognition in ESG ratings for responsible sourcing practices 	<ul style="list-style-type: none"> ● Can uphold or violate labor and environmental standards across the value chain ● May support or undermine community well-being in supplier regions ● Can enhance or damage the company's ESG profile and stakeholder trust ● Has the potential to foster ethical sourcing or enable hidden risks and abuses 	M	U

Appendix (D): GRI content index

Statement of Use	QQGN has reported the information cited in this GRI content index for the period 1st January 2025 to 31st December 2025 with reference to the GRI Standards.
GRI 1 Used	GRI 1: Foundation 2021

GRI Standard	Disclosure	Page number(s) and/or direct answers
GRI 2: General Disclosures 2021	2-1 Organizational details	6-8
	2-2 Entities included in the organization's sustainability reporting	3
	2-3 Reporting period, frequency and contact point	3
	2-4 Restatements of information	35, 90, 91
	2-5 External assurance	3, This report did not go through external assurance
	2-6 Activities, value chain and other business relationships	7
	2-7 Employees	53, 94
	2-8 Workers who are not employees	45
	2-9 Governance structure and composition	75
	2-10 Nomination and selection of the highest governance body	76
	2-11 Chair of the highest governance body	75
	2-12 Role of the highest governance body in overseeing the management of impacts	75, 76
	2-13 Delegation of responsibility for managing impacts	77
	2-14 Role of the highest governance body in sustainability reporting	14



GRI Standard	Disclosure	Page number(s) and/or direct answers
GRI 2: General Disclosures 2021	2-15 Conflicts of interest	79, 81
	2-16 Communication of critical concerns	52, 60, 79, 80, 81
	2-17 Collective knowledge of the highest governance body	76
	2-18 Evaluation of the performance of the highest governance body	76
	2-19 Remuneration policies	76
	2-20 Process to determine remuneration	76
	2-21 Annual total compensation ratio	Not Disclosed
	2-22 Statement on sustainable development strategy	4, 5
	2-23 Policy commitments	14, 30, 40, 52, 60, 78, 79, 81, 83
	2-24 Embedding policy commitments	14, 30, 40, 52, 60, 78, 79, 81, 83
	2-25 Processes to remediate negative impacts	79
	2-26 Mechanisms for seeking advice and raising concerns	79
	2-27 Compliance with laws and regulations	79, 80
	2-28 Membership associations	https://oqgn.om/home
	2-29 Approach to stakeholder engagement	12
2-30 Collective bargaining agreements	All employees have individual labor contracts in accordance with applicable regulations. Nothing that collective bargaining does not apply under Omani law.	



GRI Standard	Disclosure	Page number(s) and/or direct answers
GRI 3: Material Topics 2021	3-1 Process to determine material topics	10, 11
	3-2 List of material topics	10
	3-3 Management of material topics	10, 11
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	98
	201-3 Defined benefit plan obligations and other retirement plans	53
	201-4 Financial assistance received from government	The company did not receive financial assistance
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	52
	202-2 Proportion of senior management hired from the local community	70
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	62-66
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	68
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	79
	205-2 Communication and training about anti-corruption policies and procedures	79, 96
	205-3 Confirmed incidents of corruption and actions taken	79
GRI 207: Tax 2019	207-1 Approach to tax	78
	207-2 Tax governance, control, and risk management	78
	207-3 Stakeholder engagement and management of concerns related to tax	78



GRI Standard	Disclosure	Page number(s) and/or direct answers
GRI 302: Energy 2016	302-1 Energy consumption within the organization	90
	302-3 Energy intensity	90
	302-4 Reduction of energy consumption	90
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	32-34
	303-2 Management of water discharge-related impacts	32-34
	303-3 Water withdrawal	90
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	35, 91
	304-2 Significant impacts of activities, products and services on biodiversity	35, 91
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	90
	305-2 Energy indirect (Scope 2) GHG emissions	90
	305-4 GHG emissions intensity	90
	305-5 Reduction of GHG emissions	90
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	38, 39
	306-2 Management of significant waste-related impacts	38, 39
	306-3 Waste generated	91
	306-4 Waste diverted from disposal	91
	306-5 Waste directed to disposal	91
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	95
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	52
	401-3 Parental leave	97



GRI Standard	Disclosure	Page number(s) and/or direct answers
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	56
	403-2 Hazard identification, risk assessment, and incident investigation	58
	403-3 Occupational health services	59
	403-4 Worker participation, consultation, and communication on occupational health and safety	57
	403-5 Worker training on occupational health and safety	57
	403-6 Promotion of worker health	57
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	56-59
	403-8 Workers covered by an occupational health and safety management system	56
	403-9 Work-related injuries	93
	403-10 Work-related ill health	93
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	96
	404-2 Programs for upgrading employee skills and transition assistance programs	54
	404-3 Percentage of employees receiving regular performance and career development reviews	55
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	94, 98
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	97
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	62-66

Appendix (E): MSX index

MSX ESG Metrics			
Category	Metric	Calculation	Page number(s) and/or direct answers
Environment	E1. GHG Emissions	E1.1) Total amount in CO2 equivalents, for Scope 1	90
		E1.2) Total amount, in CO2 equivalents, for Scope 2 (if applicable)	90
		E1.3) Total amount, in CO2 equivalents, for Scope 3 (if applicable)	90
	E2. Emissions Intensity	E2.1) Total GHG emissions per output scaling factor	90
		E2.2) Total non-GHG emissions per output scaling factor	90
	E3. Energy Usage	E3.1) Total amount of energy directly consumed	90
		E3.2) Total amount of energy indirectly consumed	90
	E4. Energy Intensity	Total direct energy usage per output scaling factor	90
	E5. Energy Mix	Percentage: Energy usage by generation type	90
	E6. Water Usage	E6.1) Total amount of water consumed	90
E6.2) Total amount of water reclaimed		90	
E7. Environmental Operations	E7.1) Does your company follow a formal Environmental Policy? Yes/No	Yes	
	E7.2) Does your company follow specific waste, water, energy, and/or recycling polices? Yes/No	Yes	
	E7.3) Does your company use a recognized energy management system?	Yes	
E8. Environmental Oversight	Does your Management Team oversee and/or manage sustainability issues? Yes/No	Yes	
E9. Environmental Oversight	Does your Board oversee and/or manage sustainability issues? Yes/No	Yes	
E10. Climate Risk Mitigation	Total amount invested, annually, in climate-related infrastructure, resilience, and product development	NA	



MSX ESG Metrics

Category	Metric	Calculation	Page number(s) and/or direct answers
Social	S1. CEO Pay Ratio	S1.1) CEO total compensation to median FTE total compensation	Not disclosed
		S1.2) Does your company report this metric in regulatory filings? Yes/No	Yes
	S2. Gender Pay Ratio	Ratio: Median male compensation to median female compensation	1
		S3.1) Percentage: Year over-year change for full-time employees	94
	S3. Employee Turnover	S3.2) Percentage: Year over-year change for part-time employees	94
		S3.3) Percentage: Year over-year change for contractors/consultants	94
	S4. Gender Diversity	S4.1) Percentage: Total enterprise headcount held by men and women	94
		S4.2) Percentage: Entry and mid-level positions held by men and women	94
		S4.3) Percentage: Senior and executive level positions held by men and women	94
	S5. Temporary Worker Ratio	S5.1) Percentage: Total enterprise headcount held by part-time employees	94
		S5.2) Percentage: Total enterprise headcount held by contractors and/or consultants	94
	S6. Non-Discrimination	Does your company follow non-discrimination policy? Yes/No	Yes
	S7. Injury Rate	Percentage: Frequency of injury events relative to total workforce time	93
	S8. Global Health and Safety	Does your company follow an occupational health and/or global health and safety policy? Yes/No	Yes
	S9. Child and Forced Labor	S9.1) Does your company follow a child and/or forced labor policy? Yes/No	Yes
		S9.2) If yes, does your child and/or forced labor policy also cover suppliers and vendors? Yes/No	Yes



MSX ESG Metrics

Category	Metric	Calculation	Page number(s) and/or direct answers
Social	S10. Human Rights	S10.1) Does your company follow a human rights policy? Yes/No	Yes
		S10.2) If yes, does your human rights policy also cover suppliers and vendors? Yes/No	Yes
	S.11 Community Investment	Amount invested in the community, including philanthropic donations, as a percentage of the company's pretax profits	97
Governance	G1. Board Diversity	G1.1) Percentage: Total board seats occupied by men and women	98
		G1.2) Percentage: Committee chairs occupied by men and women	98
	G2. Board Independence	G2.1) Does company prohibit CEO from serving as board chair? Yes/No	Yes
		G2.2) Percentage: Total board seats occupied by independent board members	98
	G3. Incentivized Pay	Are executives formally incentivized to perform on sustainability?	Yes
	G4. Supplier Code of Conduct	G4.1) Are your vendors or suppliers required to follow a Code of Conduct? Yes/ No	Yes
		G4.2) If yes, what percentage of your suppliers have formally certified their compliance with the code?	81
		G5. Ethics and Prevention of Corruption	G5.1) Does your company follow an Ethics and/or Prevention of Corruption policy? Yes/No
	G6. Data Privacy	G5.2) If yes, what percentage of your workforce has formally certified its compliance with the policy?	96
		G6.1) Does your company follow a Data Privacy policy? Yes/No	No
		G6.2) Has your company taken steps to comply with GDPR rules? Yes/No	No
		G6.3) Has your company taken steps to comply with Oman Personal Data Protection Law rules? Yes/No	Yes



MSX ESG Metrics

Category	Metric	Calculation	Page number(s) and/or direct answers
Governance	G7. Sustainability Reporting	G7.1) Does your company publish a sustainability report? Yes/No	Yes
		G7.2) Is sustainability data included in your regulatory filings? Yes/ No	Yes
	G8. Disclosure Practices	G8.1) Does your company provide sustainability data to sustainability reporting frameworks? Yes/No	Yes
		G8.2) Does your company focus on specific UN Sustainable Development Goals (SDGs)? Yes/No	Yes
		G8.3) Does your company set targets and report progress on the UN SDGs? Yes/No	No
	G9. External Assurance	Are your sustainability disclosures assured or verified by a third-party audit firm? Yes/No	No

Appendix (F): UNGC index



OQGN supports the United Nations Global Compact's 10 principles on human rights, labor, environmental protection and anti-corruption. The following table highlights our efforts related to each of the UNGC Principles, and where they can be found in this report.

Principles	Section
Human Rights	
Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights;	Human rights and fair labor
Principle 2: make sure that they are not complicit in human rights abuses	Human rights and fair labor
Labour	
Principle 4: the elimination of all forms of forced and compulsory labor;	Human rights and fair labor
Principle 5: the effective abolition of child labor; and	Human rights and fair labor
Principle 6: the elimination of discrimination in respect of employment and occupation.	Human rights and fair labor
Environment	
Principle 7: Businesses should support a precautionary approach to environmental challenges;	Environmental risk management and compliance
Principle 8: undertake initiatives to promote greater environmental responsibility; and	Environmental risk management and compliance
Principle 9: encourage the development and diffusion of environmentally friendly technologies	Climate strategy and energy transition
Anti-corruption	
Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery	Business ethics and anti-corruption

Appendix (G): SASB content index



Topic	Metric	Code	Page number
Greenhouse Gas Emissions	Gross global Scope 1 emissions, percentage methane percentage covered under emissions-limiting regulations	EM-MD-110a.1	90
	Discussion of long- and short term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	EM-MD-110a.2	24
Ecological Impacts	Description of environmental management policies and practices for active operations	EM-MD-160a.1	23
	Percentage of land owned, leased, or operated within areas of protected conservation status or endangered species habitat	EM-MD-160a.2	35
	1) Terrestrial land area disturbed, (2) percentage of impacted area restored	EM-MD-160a.3	35
Operational Safety, Emergency Preparedness & Response	(1) Number of reportable pipeline incidents, (2) percentage significant	EM-MD-540a.1	93
	Percentage of (1) natural gas and (2) hazardous liquid pipelines inspected	EM-MD-540a.2	94
	Discussion of management systems used to integrate a culture of safety and emergency preparedness throughout the value chain and throughout project lifecycles	EM-MD-540a.4	45

Appendix (H): Abbreviations



OQGN	OQ Gas Networks
ESG	Environmental, Social and Governance
HSSE	Health, Safety, Security and Environment
QHSSE	Quality, Health, Safety, Security and Environment
GHG	Greenhouse Gas
ISO	International Organization for Standardization
IT	Information Technology
OT	Operational Technology
ERP	Enterprise Resource Planning
AVL	Approved Vendor List
C&P	Contracting and Procurement
DoA	Delegation of Authority
FSA	Financial Services Authority
APSR	Authority for Public Services Regulation
OMR	Omani Rial
GRI	Global Reporting Initiative

UNGC	United Nations Global Compact
SDGs	Sustainable Development Goals
NOx	Nitrogen Oxides
SOx	Sulfur Oxides
ODS	Ozone-Depleting Substances
RAB	Regulated Asset Base
IGC	Integrated Gas Company
LDAR	Leak Detection And Repair

OQGN