



2023

Index: Global Reporting Initiative (GRI)

## INDEX: GLOBAL REPORTING INITIATIVE (GRI)

Assala's 2023 Environmental, Social & Governance (ESG) report has been prepared in accordance with GRI Standards for the period 1<sup>st</sup> of January 2023 to 31<sup>st</sup> of December 2023 and has been reviewed by Assala's Senior Management team.

The table below is an index of the relevant GRI Standards to the material ESG topics explored in this report and indicates where information pertaining to these topics can be found in this ESG report.

Applicable GRI Sector Standard - GRI 11: Oil and Gas Sector 2021.

GRI standard	Disclosure	Disclosure title	Location (or explanation)	Page(s) in 2023 ESG report
<b>GRI 1: Foundation 2021</b>	Requirement 1:	Application of reporting principles	Completed	–
	Requirement 2:	Report the disclosures in GRI 2: General Disclosures 2021	Completed	–
	Requirement 3:	Determine material topics	Completed	–
	Requirement 4:	Report the disclosures in GRI 3: Material Topics 2021	Completed	–
	Requirement 5:	Report disclosures from the GRI Topic Standards for each material topic	Completed where relevant	–
	Requirement 6:	Provide reason for omission for disclosures and requirements that the organisation cannot comply with	Completed where relevant	–
	Requirement 7:	Publish GRI content index	Completed	–
	Requirement 8:	Publish a statement of use	Completed	–
	Requirement 9:	Notify GRI	Completed	–
<b>GRI: General Disclosures 2021</b>	2-1	Organisational details: Legal name	Assala Energy UK Limited	–
		Organisational details: Nature of ownership and legal structure	Assala Energy UK Limited is a UK-registered, unquoted company, held by private equity funds.	–
		Organisational details: Location of headquarters	<a href="http://www.assalaenergy.com/contact-us/">www.assalaenergy.com/contact-us/</a>	–
		Organisational details: Countries of operations	<a href="http://www.assalaenergy.com/contact-us/">www.assalaenergy.com/contact-us/</a>	–
	2-2	Entities included in the organisation's sustainability reporting	Cautionary statement: <a href="https://www.assalaenergy.com/esg/reporting/frameworks/cautionary-statement/">https://www.assalaenergy.com/esg/reporting/frameworks/cautionary-statement/</a> Governance > Overview of external audits and third-party controls	–

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GRI standard	Disclosure	Disclosure title	Location (or explanation)	Page(s) in 2023 ESG report
<b>GRI: General Disclosures 2021</b>	2-3	Reporting period, frequency and contact point	Annual reporting for the period 1 <sup>st</sup> of January to 31 <sup>st</sup> of December. Contact us at: <a href="http://www.assalaenergy.com/contact-us/">www.assalaenergy.com/contact-us/</a>	–
	2-4	Restatements of information	Metrics & targets > Biodiversity	140-141
	2-5	External assurance	Governance > Audits, assurance and reporting frameworks	20-21
			Social > Personal Safety	34-40
			Environment > Greenhouse gas emissions GHG emissions breakdown: <a href="https://www.assalaenergy.com/esg/reporting/frameworks/ghg-emissions-breakdown/">https://www.assalaenergy.com/esg/reporting/frameworks/ghg-emissions-breakdown/</a>	76- 91
	2-6	Activities, value chain and other business relationships	Hydrocarbon flaring: <a href="https://www.assalaenergy.com/wp-content/uploads/2024/03/Assurance-Report-ESG-Limited-Assurance-Hydrocarbon-Flaring.pdf">https://www.assalaenergy.com/wp-content/uploads/2024/03/Assurance-Report-ESG-Limited-Assurance-Hydrocarbon-Flaring.pdf</a> Basis of reporting: <a href="https://www.assalaenergy.com/esg/reporting/frameworks/basis-of-reporting/">https://www.assalaenergy.com/esg/reporting/frameworks/basis-of-reporting/</a> Independent assurance: <a href="https://www.assalaenergy.com/esg/reporting/independent-assurance/">https://www.assalaenergy.com/esg/reporting/independent-assurance/</a>	
			Social > Supply chain	55-56
	2-7	Employees	Social > Local Content	57-61
Environment > Emissions Cautionary statement: <a href="https://www.assalaenergy.com/esg/reporting/frameworks/cautionary-statement/">https://www.assalaenergy.com/esg/reporting/frameworks/cautionary-statement/</a> <i>Otherwise not disclosed due to confidentiality: Assala Energy UK Limited is a privately held company.</i>			74-91	
2-8	Workers who are not employees	Social > Workforce <i>Otherwise not disclosed due to relevance: Assala Energy UK Limited does not have any temporary or part-time employees.</i>	41-48	
2-8	Workers who are not employees	Social > Supply chain	55-56	
		Social > Local Content	57-61	




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GRI standard	Disclosure	Disclosure title	Location (or explanation)	Page(s) in 2023 ESG report
GRI: General Disclosures 2021	2-9	Governance structure and composition	Governance > ESG governance Governance > Risk management <i>Otherwise not disclosed due to confidentiality.</i>	17-18 22-31
	2-10	Nomination and selection of the highest governance body	<i>Not disclosed due to relevance: Assala Energy UK Limited is a privately held company.</i>	–
	2-11	Chair of the highest governance body	<i>Not disclosed due to relevance: Assala Energy UK Limited is a privately held company.</i>	–
	2-12	Role of the highest governance body in overseeing the management of impacts	Governance > ESG governance Governance > Risk management	17-21 22-31
	2-13	Delegation of responsibility for managing impacts	Governance > ESG governance Governance > Risk management	17-31
	2-14	Role of the highest governance body in sustainability reporting	Governance > ESG governance	17-21
	2-15	Conflicts of interest	Governance > Integrity and good governance	11-14
	2-16	Communication of critical concerns	Governance > Reporting mechanisms	15-16
	2-17	Collective knowledge of the highest governance body	Governance > ESG governance	10-31
	2-18	Evaluation of the performance of the highest governance body	Governance > ESG governance Social > Workforce	10-31 41-48
	2-19	Remuneration policies	Governance > ESG governance Social > Workforce Social > Equality, diversity and inclusion <i>Otherwise, not disclosed due to confidentiality: Assala Energy UK Limited is a privately held company.</i>	17-18 41-48 49-54
	2-20	Process to determine remuneration	Governance > ESG governance Social > Workforce Social > Equality, diversity and inclusion	17-21 41-48 49-54
	2-21	Annual total compensation ratio	<i>Not reported due to confidentiality: Assala Energy UK Limited is a privately held company.</i>	–

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GRI standard	Disclosure	Disclosure title	Location (or explanation)	Page(s) in 2023 ESG report
<b>GRI: General Disclosures 2021</b>	2-22	Statement on sustainable development strategy	Assala Energy's Health, Safety, Security and Environment Policy Assala Energy's Social Performance & Sustainability Policy Assala Gabon's Health, Safety, Security and Environment Commitments	– – –
	2-23	Policy commitments	Governance > Integrity and good governance Assala Energy's Code of Conduct	11-21 –
	2-24	Embedding policy commitments	Governance > Integrity and good governance Assala Energy's Code of Conduct	11-21 –
	2-25	Processes to remediate negative impacts	Governance > Reporting mechanisms Social > Community engagement	15-16 63
	2-26	Mechanisms for seeking advice and raising concerns	Governance > Reporting mechanisms Social > Community engagement Assala Energy's Code of Conduct	15-16 63 –
	2-27	Compliance with laws and regulations	Governance > Integrity and good governance Assala Energy's Code of Conduct	11-21 –
	2-28	Membership associations	Introduction > About our reporting	3-4
	2-29	Approach to stakeholder engagement	Governance > Integrity and good governance Social > Training, learning and raising awareness Social > Workforce engagement Social > Community engagement Environment > Raising awareness	11-21 36 41-42 63 101
	2-30	Collective bargaining agreements	Social > Workforce engagement	41-42




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GRI standard	Disclosure	Disclosure title	Location (or explanation)	Page(s) in 2023 ESG report	
GRI 3: Material Topics 2021	3-1	Process to determine material topics	Statement on materiality: <a href="https://www.assalaenergy.com/esg/reporting/frameworks/statement-on-materiality/">https://www.assalaenergy.com/esg/reporting/frameworks/statement-on-materiality/</a>	–	
	3-2	List of material topics	Statement on materiality: <a href="https://www.assalaenergy.com/esg/reporting/frameworks/statement-on-materiality/">https://www.assalaenergy.com/esg/reporting/frameworks/statement-on-materiality/</a>	–	
	3-3	Management of material topics	Governance > Integrity and good governance Governance > Risk management <i>Otherwise, disclosures made according to GRI Topic standards referenced below.</i>	11-21 22-31	
<b>Emissions</b>   					
<b>Sector standard: GRI 11: Oil and Gas Sector 2021-11.1</b>					
GRI 3: Material Topics 2021	3-3	11.1.1	Management of material topics	Statement on materiality: <a href="https://www.assalaenergy.com/esg/reporting/frameworks/statement-on-materiality/">https://www.assalaenergy.com/esg/reporting/frameworks/statement-on-materiality/</a>	–
				Governance > ESG governance Environment > Emissions Environment > GHG emissions breakdown Hydrocarbon flaring: <a href="https://www.assalaenergy.com/wp-content/uploads/2024/03/Assurance-Report-ESG-Limited-Assurance-Hydrocarbon-Flaring.pdf">https://www.assalaenergy.com/wp-content/uploads/2024/03/Assurance-Report-ESG-Limited-Assurance-Hydrocarbon-Flaring.pdf</a> Basis of reporting: <a href="https://www.assalaenergy.com/esg/reporting/frameworks/basis-of-reporting/">https://www.assalaenergy.com/esg/reporting/frameworks/basis-of-reporting/</a> Independent assurance: <a href="https://www.assalaenergy.com/esg/reporting/independent-assurance/">https://www.assalaenergy.com/esg/reporting/independent-assurance/</a>	10-31 74-91
GRI 305: Emissions 2016	305-1	11.1.5	Direct (Scope 1) GHG emissions	Environment > Greenhouse gas emissions Environment > GHG emissions breakdown Hydrocarbon flaring: <a href="https://www.assalaenergy.com/wp-content/uploads/2024/03/Assurance-Report-ESG-Limited-Assurance-Hydrocarbon-Flaring.pdf">https://www.assalaenergy.com/wp-content/uploads/2024/03/Assurance-Report-ESG-Limited-Assurance-Hydrocarbon-Flaring.pdf</a> Basis of reporting: <a href="https://www.assalaenergy.com/esg/reporting/frameworks/basis-of-reporting/">https://www.assalaenergy.com/esg/reporting/frameworks/basis-of-reporting</a>	76-90

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GRI standard	Disclosure	Disclosure title	Location (or explanation)	Page(s) in 2023 ESG report
<b>GRI 305: Emissions 2016</b>	305-2	11.1.6	Energy indirect (Scope 2) GHG emissions Environment > Greenhouse gas emissions Environment > GHG emissions breakdown Basis of reporting: <a href="https://www.assalaenergy.com/esg/reporting/frameworks/basis-of-reporting">https://www.assalaenergy.com/esg/reporting/frameworks/basis-of-reporting</a>	76-90
	305-3	11.1.7	Other indirect (Scope 3) GHG emissions Environment > Greenhouse gas emissions	76-90
	305-4	11.1.8	GHG emissions intensity Environment > Greenhouse gas emissions Environment > GHG emissions breakdown Basis of reporting: <a href="https://www.assalaenergy.com/esg/reporting/frameworks/basis-of-reporting">https://www.assalaenergy.com/esg/reporting/frameworks/basis-of-reporting</a>	76-90
	305-5	11.2.3	Reduction of GHG emissions Environment > Emissions Environment > GHG emissions breakdown Basis of reporting: <a href="https://www.assalaenergy.com/esg/reporting/frameworks/basis-of-reporting">https://www.assalaenergy.com/esg/reporting/frameworks/basis-of-reporting</a>	74-91
	305-7	11.3.2	Nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions Environment > Non-greenhouse gas emissions	74-75
<b>GRI 302: Energy 2016</b>	302-1	11.1.2	Energy consumption within the organisation Environment > GHG emissions breakdown	
	302-2	11.1.3	Energy consumption outside of the organisation <i>Not reported. Data not calculated in 2023 reporting year.</i>	–
	302-3	11.1.4	Energy intensity <i>Not reported. Data not calculated in 2023 reporting year.</i>	–
<b>GRI 201: Economic Performance 2016</b>	201-2	11.2.2	Financial implications and other risks and opportunities due to climate change Governance > ESG governance Governance > Risk management Governance > Climate risk management Taskforce for Climate-related Financial Disclosures: <a href="https://www.assalaenergy.com/esg/reporting/frameworks/taskforce-for-climate-related-financial-disclosures-tcfd/">https://www.assalaenergy.com/esg/reporting/frameworks/taskforce-for-climate-related-financial-disclosures-tcfd/</a>	10-31 22-31 27-31

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GRI standard	Disclosure	Disclosure title	Location (or explanation)	Page(s) in 2023 ESG report	
<b>Biodiversity</b>	  				
<b>Sector standard: GRI 11: Oil and Gas Sector 2021 - 11.4</b>					
<b>GRI 3: Material Topics 2021</b>	3-3	11.4.1	Management of material topics	Governance > ESG governance Environment > Biodiversity Statement on materiality: <a href="https://www.assalaenergy.com/esg/reporting/frameworks/statement-on-materiality/">https://www.assalaenergy.com/esg/reporting/frameworks/statement-on-materiality/</a> Assala Energy's Health, Safety, Security and Environment Policy Assala Gabon's Health, Safety, Security and Environment Commitments	10-31 92-106
<b>GRI 304: Biodiversity 2016</b>	304-1	11.4.2	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Environment > Biodiversity and our operations	93
	304-2	11.4.3	Significant impacts of activities, products and services on biodiversity	Environment > Biodiversity <i>Otherwise, not disclosed due to relevance or available data.</i>	92-106
	304-3	11.4.4	Habitats protected or restored	Environment > Biodiversity	92-106
	304-4	11.4.5	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Environment > Biodiversity <i>Otherwise, note disclosed due to confidential nature of Assala's BMP.</i>	92-106






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GRI standard	Disclosure	Disclosure title	Location (or explanation)	Page(s) in 2023 ESG report
<b>Water and effluents</b>	 			
<b>Sector standard: GRI 11: Oil and Gas Sector 2021 - 11.6</b>				
<b>GRI 3: Material Topics 2021</b>	3-3	Management of material topics	Governance > ESG governance Environment > Water and effluents Statement on materiality: <a href="https://www.assalaenergy.com/esg/reporting/frameworks/statement-on-materiality/">https://www.assalaenergy.com/esg/reporting/frameworks/statement-on-materiality/</a> Assala Energy's Health, Safety, Security and Environment Policy Assala Gabon's Health, Safety, Security and Environment Commitments	10-31 107-113
<b>GRI 303: Water and Effluents</b>	303-1	11.6.2	Interactions with water as a shared resource	Environment > Water and effluents 107-113
	303-2	11.6.3	Management of water discharge-related impacts	Environment > Water and effluents 107-113
	303-3	11.6.4	Water withdrawal	Environment > Freshwater withdrawal metrics: Volumes consumed 111
	303-4	11.6.5	Water discharge	Environment > Liquid effluent reduction and management initiatives <i>Otherwise, not reported due to available data.</i> 111-112
	303-5	11.6.6	Water consumption	Environment > Water and effluents 107-113

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GRI standard	Disclosure	Disclosure title	Location (or explanation)	Page(s) in 2023 ESG report	
<b>Process safety</b>	 				
<b>Sector standard: GRI 11: Oil and Gas Sector 2021 - 11.8</b>					
<b>GRI 3: Material Topics 2021</b>	3-3	11.8.1	Management of material topics	Governance > ESG governance Environment > Process safety Statement on materiality: <a href="https://www.assalaenergy.com/esg/reporting/frameworks/statement-on-materiality/">https://www.assalaenergy.com/esg/reporting/frameworks/statement-on-materiality/</a> Assala Energy's Health, Safety, Security and Environment Policy Assala Gabon's Health, Safety, Security and Environment Commitments	10-31 114-120
<b>GRI 306: Effluents and Waste 2016<sup>1,2</sup></b>	306-3	11.8.2	Significant spills	Environment > Spills and Losses of primary containment	117-119
<b>Waste</b>					
<b>Sector standard: GRI 11: Oil and Gas Sector 2021 - 11.5</b>					
<b>GRI 3: Material Topics 2021</b>	3-3	11.5.1	Management of material topics	Governance > ESG governance Environment > Waste Statement on materiality: <a href="https://www.assalaenergy.com/esg/reporting/frameworks/statement-on-materiality/">https://www.assalaenergy.com/esg/reporting/frameworks/statement-on-materiality/</a> Assala Energy's Health, Safety, Security and Environment Policy Assala Gabon's Health, Safety, Security and Environment Commitments	10-31 121-125
<p>1. Used in the absence of an updated GRI Topic standard for Spills: <a href="https://www.globalreporting.org/standards/media/1013/gri-306-effluents-and-waste-2016.pdf">https://www.globalreporting.org/standards/media/1013/gri-306-effluents-and-waste-2016.pdf</a></p> <p>2. <a href="https://www.globalreporting.org/standards/media/1789/item_05_-_gssb_project_proposal_on_spills_and_leaks.pdf">https://www.globalreporting.org/standards/media/1789/item_05_-_gssb_project_proposal_on_spills_and_leaks.pdf</a></p>					







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GRI standard	Disclosure	Disclosure title	Location (or explanation)	Page(s) in 2023 ESG report
<b>GRI 306: Waste 2020</b>	306-1	11.5.2	Waste generation and significant waste-related impacts	Environment > Waste 121-125
	306-2	11.5.3	Management of significant waste-related impacts	Environment > Waste 121-125
	306-3	11.5.4	Waste generated	Environment > Waste analysis 2021 – 2023 <i>Otherwise, not reported due to available data. Under review in 2024.</i> 122
	306-4	11.5.5	Waste diverted from disposal	Environment > Integrating waste management principles into our strategy <i>Otherwise, not reported due to available data. Under review in 2024.</i> 121-123
	306-5	11.5.6	Waste directed to disposal	Environment > Integrating waste management principles into our strategy Environment > Waste analysis 2021 – 2023 <i>Otherwise, not reported due to available data. Under review in 2024.</i> 121-123 122
<b>Site closure and rehabilitation</b>   				
<b>Sector standard: GRI 11: Oil and Gas Sector 2021 - 11.7</b>				
<b>GRI 3: Material Topics 2021</b>	3-3	11.7.1	Management of material topics	Governance > ESG governance 10-31
				Environment > Site closure and rehabilitation Statement on materiality: <a href="https://www.assalaenergy.com/esg/reporting/frameworks/statement-on-materiality/">https://www.assalaenergy.com/esg/reporting/frameworks/statement-on-materiality/</a> 126-127
<b>GRI 402: Labour/Management Relations 2016</b>	402-1	11.7.2	Minimum notice periods regarding operational changes	Social > Workforce engagement 41-43
				Environment > Site closure and rehabilitation <i>Otherwise, not relevant due to the 25-year horizon for Assala's business.</i> 126-127
<b>GRI 404: Training and Education</b>	404-2	11.7.3	Programmes for upgrading employee skills and transition assistance programmes	Social > Workforce 41-48
				Social > Workforce engagement 126-127
				Social > Workforce training and development 44-48




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<b>Personal safety</b>					
<b>Sector standard: GRI 11: Oil and Gas Sector 2021 - 11.9</b>					
<b>GRI 3: Material Topics 2021</b>	3-3	11.9.1	Management of material topics	Governance > ESG governance	10-31
				Social > Personal safety	35-40
				Statement on materiality: <a href="https://www.assalaenergy.com/esg/reporting/frameworks/statement-on-materiality/">https://www.assalaenergy.com/esg/reporting/frameworks/statement-on-materiality/</a> Assala Energy's Health, Safety, Security and Environment Policy Assala Gabon's Health, Safety, Security and Environment Commitments	
<b>GRI 403: Occupational Health and Safety 2018</b>	403-1	11.9.2	Occupational health and safety management system	Social > HSSE management system	35
				Social > Incident reporting	35
				Social > Training, learning and raising awareness	36
	403-2	11.9.3	Hazard identification, risk assessment, and incident investigation	Governance > Risk management	22-31
				Social > Personal safety	35-40
	403-3	11.9.5	Occupational health services	Social > Health	40
				Social > Workforce engagement	41-43
	403-4	11.9.5	Worker participation, consultation, and communication on occupational health and safety	Social > Incident reporting	35
				Social > Training, learning and raising awareness	36
				Social > Health	40
				Social > Workforce engagement	41-43
	403-5	11.9.6	Worker training on occupational health and safety	Social > Incident reporting	35
			Social > Training, learning and raising awareness	36	
			Social > Health	40	
			Social > Workforce training and development	44-48	
403-6	11.9.7	Promotion of worker health	Social > Training, learning and raising awareness	36	
			Social > Health	40	
			Social > Workforce engagement	41-43	

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<b>GRI 403: Occupational Health and Safety 2018</b>	403-7	11.8.9	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Social > Training, learning and raising awareness 36
	403-8	11.9.9	Workers covered by an occupational health and safety management system	Social > HSSE management system 35
				Social > Incident reporting 35
				Social > Training, learning and raising awareness 36
	403-9	11.9.10	Work-related injuries	Social > Safety performance 37-38, 133 Social > HSSE management system 35 Social > Incident reporting 35 Social > Training, learning and raising awareness 36
403-10	11.9.11	Work-related ill health	Social > Safety performance 37-38, 133 Social > HSSE management system 35 Social > Incident reporting 35 Social > Training, learning and raising awareness 36	
      				
<b>Sector standard: GRI 11: Oil and Gas Sector 2021 - 11.10</b>				
<b>GRI 3: Material Topics 2021</b>	3-3	11.10.1	Management of material topics	Governance > ESG governance 10-31
				Social > Workforce 41-48 Statement on materiality: <a href="https://www.assalaenergy.com/esg/reporting/frameworks/statement-on-materiality/">https://www.assalaenergy.com/esg/reporting/frameworks/statement-on-materiality/</a>
<b>GRI 401: Employment 2016</b>	401-1	11.10.2	New employee hires and employee turnover	Social > Workforce training and development 44-48
	401-2	11.10.3	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Social > Workforce 41-48 <i>Otherwise, not applicable – Assala does not have any temporary or part-time employees – or not disclosed due to confidentiality.</i>
				401-3


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<b>GRI 402: Labour/Management Relations 2016</b>	402-1	11.10.5	Minimum notice periods regarding operational changes	Social > Workforce engagement <i>Otherwise, not relevant due to the 25-year horizon for Assala's business.</i>	41-43
	404-1	11.10.6	Average hours of training per year per employee	Social > Workforce training and development	43-48
<b>GRI 404: Training and Education 2016</b>	404-2	11.10.7	Programmes for upgrading employee skills and transition assistance programmes	Social > Workforce Social > Workforce engagement Social > Workforce training and development	41-48 41-43 43-48
	<b>Equality, diversity and inclusion</b>   				
<b>Sector standard: GRI 11: Oil and Gas Sector 2021 - 11.11</b>					
<b>GRI 3: Material Topics 2021</b>	3-3	11.11.1	Management of material topics	Governance > ESG governance	10-31
				Social > Workforce Social > Equality, diversity and inclusion	41-48 49-54
				Statement on materiality: <a href="https://www.assalaenergy.com/esg/reporting/frameworks/statement-on-materiality/">https://www.assalaenergy.com/esg/reporting/frameworks/statement-on-materiality/</a> Assala Energy's Code of Conduct Assala Energy's Equality, Diversity & Inclusion Statement	
<b>GRI 202: Market Presence 2016</b>	202-2	11.11.2	Proportion of senior management hired from the local community	Social > Workforce training and development	44-48
<b>GRI 401: Employment 2016</b>	401-3	11.11.3	Parental leave	Social > Workforce <i>Otherwise, not disclosed due to confidentiality.</i>	41-48
<b>GRI 404: Training and Education 2016</b>	404-1	11.11.4	Average hours of training per year per employee	Social > Workforce training and development	44-48

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<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1	11.11.5 Diversity of governance bodies and employees	Social > Equality, Diversity and Inclusion <i>Otherwise, not disclosed due to legal prohibition in the countries of operation.</i>	49-54	
	405-2	11.11.6 Ratio of basic salary and remuneration of women to men	Social > Equality, Diversity and Inclusion	49-54	
<b>GRI 406: Non-discrimination</b>	406-1	11.11.7 Incidents of discrimination and corrective actions taken	Governance > Reporting mechanisms	15-16	
<b>Supply chain</b> 					
<b>Sector standard: GRI 11: Oil and Gas Sector 2021-11.12   11.18</b>					
<b>GRI 3: Material Topics 2021</b>	3-3	11.12.1	Management of material topics	Governance > Integrity and good governance	11-14
				Governance > Risk management	22-31
				Social > Supply chain	55-56
				Statement on materiality: <a href="https://www.assalaenergy.com/esg/reporting/frameworks/statement-on-materiality/">https://www.assalaenergy.com/esg/reporting/frameworks/statement-on-materiality/</a> Assala Energy's Code of Conduct Assala Energy's Modern Slavery Act Transparency Statement	
<b>GRI 414: Supplier Social Assessment 2016</b>	414-1	11.12.3	New suppliers that were screened using social criteria	Social > Supply chain	55-56
	414-2		Negative social impacts in the supply chain and actions taken	Social > Supply chain	55-56
<b>GRI 409: Forced or compulsory labour</b>	409-1	11.12.2	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Governance > Risk management	22-31
				Governance > Reporting mechanisms	15-16
				Social > Supply chain	55-56
<b>GRI 410: Security Practices</b>	410-1	11.18.2	Security personnel trained in human rights policies or procedures	Social > Supply chain	55-56

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GRI standard	Disclosure	Disclosure title	Location (or explanation)	Page(s) in 2023 ESG report
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<b>Sector standard: GRI 11: Oil and Gas Sector 2021 - 11.14</b>				
GRI 3: Material Topics 2021	3-3	11.14.1	Management of material topics	57-61
			Social > Local Content Statement on materiality: <a href="https://www.assalaenergy.com/esg/reporting/frameworks/statement-on-materiality/">https://www.assalaenergy.com/esg/reporting/frameworks/statement-on-materiality/</a> Assala Gabon's Local Content Policy	
GRI 201: Economic Performance 2016	201-1	11.14.2	Direct economic value generated and distributed	20-21 57-61
			Governance > Audits, assurance and reporting frameworks Social > Local Content Group taxes and payments to governments: <a href="https://www.assalaenergy.com/wp-content/uploads/2024/04/Assala_Group-taxes-and-payments-to-governments_EN_2023.pdf">https://www.assalaenergy.com/wp-content/uploads/2024/04/Assala_Group-taxes-and-payments-to-governments_EN_2023.pdf</a> <i>Otherwise, not disclosed due to confidentiality: Assala Energy UK Limited is a privately held company.</i>	
GRI 202: Market Presence 2016	202-2	11.14.3	Proportion of senior management hired from the local community	41-48 44-48
			Social > Workforce Social > Workforce training and development	
GRI 204: Procurement Practices 2016	204-1	11.14.6	Proportion of spending with local suppliers	57-61
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<b>Sector standard: GRI 11: Oil and Gas Sector 2021 - 11.14   11.15   11.17</b>				
GRI 3: Material Topics 2021	3-3	11.14.1   11.15.1   11.17.1	Management of material topics	17-22 33-70
			Governance > Our governance structures Social > Putting people first Statement on materiality: <a href="https://www.assalaenergy.com/esg/reporting/frameworks/statement-on-materiality/">https://www.assalaenergy.com/esg/reporting/frameworks/statement-on-materiality/</a> Assala Energy's Social Performance & Sustainability Policy	




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			Social > Social Performance 62-70	
<b>GRI 413: Local Communities 2016</b>	413-1	11.15.2	Operations with local community engagement, impact assessments, and development programmes	Social > Local Content 57-61 Social > Social Performance 62-70 Social > Community engagement 63
	413-2	11.15.3	Operations with significant actual and potential negative impacts on local communities	Environment > Site closure and rehabilitation 126-127 Social > Community engagement 63
<b>GRI 411: Rights of Indigenous Peoples 2016</b>	411-1	11.17.2	Incidents of violations involving rights of indigenous peoples	Social > Community engagement 63
<b>Integrity and good governance</b>   				
<b>Sector standard: GRI 11: Oil and Gas Sector 2021 - 11.19   11.20   11.21   11.22</b>				
<b>GRI 3: Material Topics 2021</b>	3-3	11.19.1   11.20.1   11.21.1   11.22.1	Management of material topics	Governance > Integrity and good governance Statement on materiality: <a href="https://www.assalaenergy.com/esg/reporting/frameworks/statement-on-materiality/">https://www.assalaenergy.com/esg/reporting/frameworks/statement-on-materiality/</a> Assala Energy's Code of Conduct 11-14
<b>GRI 206: Anti-competitive behaviour 2016</b>	206-1	11.19.2	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	Governance > Preventing anti-competitive behaviour Statement on materiality: <a href="https://www.assalaenergy.com/esg/reporting/frameworks/statement-on-materiality/">https://www.assalaenergy.com/esg/reporting/frameworks/statement-on-materiality/</a> 14

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	205-3	11.20.4	Confirmed incidents of corruption and actions taken	Governance > Preventing corruption 14
<b>GRI 415: Public Policy 2016</b>	415-1	11.22.2	Political contributions	Governance > Preventing corruption Tax strategy: <a href="https://www.assalaenergy.com/wp-content/uploads/2024/04/Assala_Our-tax-strategy_EN_2023.pdf">https://www.assalaenergy.com/wp-content/uploads/2024/04/Assala_Our-tax-strategy_EN_2023.pdf</a> Group taxes and payments to governments: <a href="https://www.assalaenergy.com/wp-content/uploads/2024/04/Assala_Group-taxes-and-payments-to-governments_EN_2023.pdf">https://www.assalaenergy.com/wp-content/uploads/2024/04/Assala_Group-taxes-and-payments-to-governments_EN_2023.pdf</a> 14
<b>GRI 201: Economic Performance 2016</b>	201-1	11.21.2	Direct economic value generated and distributed	Governance > Audits, assurance and reporting frameworks Social > Local Content Tax strategy: <a href="https://www.assalaenergy.com/wp-content/uploads/2024/04/Assala_Our-tax-strategy_EN_2023.pdf">https://www.assalaenergy.com/wp-content/uploads/2024/04/Assala_Our-tax-strategy_EN_2023.pdf</a> Group taxes and payments to governments: <a href="https://www.assalaenergy.com/wp-content/uploads/2024/04/Assala_Group-taxes-and-payments-to-governments_EN_2023.pdf">https://www.assalaenergy.com/wp-content/uploads/2024/04/Assala_Group-taxes-and-payments-to-governments_EN_2023.pdf</a> <i>Otherwise, not disclosed due to confidentiality: Assala Energy UK Limited is a privately held company.</i> 20-21 57-61
	201-4	11.21.3	Financial assistance received from the government	Not reported due to relevance: Assala Energy UK Limited did not receive financial assistance.

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	201-2	11.21.5	Tax governance, control, and risk management	Governance > Integrity and good governance Tax strategy: <a href="https://www.assalaenergy.com/wp-content/uploads/2024/04/Assala_Our-tax-strategy_EN_2023.pdf">https://www.assalaenergy.com/wp-content/uploads/2024/04/Assala_Our-tax-strategy_EN_2023.pdf</a>	11-14
	207-3	11.21.6	Stakeholder engagement and management of concerns related to tax	Tax strategy: <a href="https://www.assalaenergy.com/wp-content/uploads/2024/04/Assala_Our-tax-strategy_EN_2023.pdf">https://www.assalaenergy.com/wp-content/uploads/2024/04/Assala_Our-tax-strategy_EN_2023.pdf</a>	
	207-4	11.21.7	Country-by-country reporting	Tax strategy: <a href="https://www.assalaenergy.com/wp-content/uploads/2024/04/Assala_Our-tax-strategy_EN_2023.pdf">https://www.assalaenergy.com/wp-content/uploads/2024/04/Assala_Our-tax-strategy_EN_2023.pdf</a> Group taxes and payments to governments: <a href="https://www.assalaenergy.com/wp-content/uploads/2024/04/Assala_Group-taxes-and-payments-to-governments_EN_2023.pdf">https://www.assalaenergy.com/wp-content/uploads/2024/04/Assala_Group-taxes-and-payments-to-governments_EN_2023.pdf</a>	
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<b>Sector standard: GRI 11: Oil and Gas Sector 2021 - 11.2</b>					
<b>GRI 3: Material Topics 2021</b>	3-3	11.2.1	Management of material topics	Governance > Integrity and good governance	11-14
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