



2024

GLOSSARY OF TERMS AND ABBREVIATIONS

Abbreviations & acronyms

ALARP	As Low as Reasonably Practicable	FEED	Front End Engineering Design	PLC	Programmable Logic Controller
ANPI	Agence Nationale de Promotion des Investissements du Gabon	GCPA	Gamba Complex of Protected Areas	PM	Particulate matter
AWN	Assala Women's Network	GHG	Greenhouse gas	PNPE	<i>Pôle National de Promotion de l'Emploi</i>
BAP	Biodiversity Action Plan	GFR	Gas Flaring Reduction	POB	Personnel on Board
BMP	Biodiversity Management Plan	GOR	Gas to Oil Ratio	PPE	Personal Protective Equipment
Boe	Barrel of oil equivalent	GPA	Goals, Performance and Appraisal	PPM	Parts Per Million
BPR	Business Performance Review	GRI	Global Reporting Initiative	PSE	Process Safety Event
BSW	Basic Sediments & Water	GWP	Global warming potential	PTW	Permit to Work
CAPEX	Capital expenditure	HR	Human Resources	PWRI	Produced Water Re-injection
CFO	Chief Finance Officer	HSSE	Health, Safety, Security & Environment	SCE	Safety Critical Elements
CIPD	Chartered Institute of Personnel and Development	IAASB	International Auditing and Assurance Standards Board	SOC	Security Operations Centre
CIRP	Country Incident Review Panel	IEA	International Energy Agency	TCFD	Taskforce for Climate-related Financial Disclosures
CLO	Community Liaison Officer	IFC	International Finance Corporation	tCO₂e	Tonnes of carbon dioxide equivalent
CO₂e	Carbon dioxide equivalent	IFC PS	International Finance Corporation Performance Standards	TDS	Total Dissolved Solids
COO	Chief Operations Officer	IFRS	International Financial Reporting Standards	TRIR	Total Recordable Injury Rate
COVID-19	Coronavirus disease 2019	IGAD	<i>Institut Gabonais d'Appui au Développement</i>	UN	United Nations
CSST	<i>Comité de Sécurité de Santé au Travail</i>	IMO	International Marine Organisation	UNFCC	United Nations Framework Convention on Climate Change
DCS	Distributed Control System	IMS	Integrated Management System	UN SDG	United Nations Sustainable Development Goal
DESNZ	Department for Energy Security and Net Zero	IOGP	International Association of Oil & Gas Producers	VRF	Variable Refrigerant Flow
DGEL	<i>Direction Générale des Études et Laboratoires</i>	ISAE	International Standard on Assurance Engagements	WBCSD	World Business Council for Sustainable Development
DGEPN	<i>Direction Générale de l'Environnement et de la Protection de la Nature</i>	ISF	Induced Static Flotation	WRI	World Resources Council
DGH	<i>Direction Générale d'Hydrocarbures</i>	IUCN	International Union for Conservation of Nature		
DUER	<i>Document unique d'évaluation des risques professionnels</i>	IVMS	In-Vehicle Monitoring System		
EC	Energy Component	KPI	Key Performance Indicator		
ED&I	Equality, Diversity and Inclusion	kWh	Kilowatt hour		
EITI	Extractive Industry Transparency Initiative	LFI	Learning from Incident		
ESAP	Environmental Social Action Plan	LSA	Low Specific Activity		
ESG	Environment, Social & Governance	LTIR	Lost Time Injury Rate		
ESIA	Environmental Social Impact Assessment	LOPC	Loss of Primary Containment		
ESP	Electrical Submersible Pump	MMscfd	Million standard cubic feet/day		
FAO	Food and Agriculture Organisation of the United Nations	MVCR	Motor Vehicle Crash Rate		
FAR	Fatal Accident Rate	NPV	Net Present Value		
FDCL	<i>Fonds de Développement des Communautés Locales</i>	NRMM	Non-Road Mobile Machinery		
		OHADA	<i>Organisation pour l'Harmonisation en Afrique du Droit des Affaires</i>		
		ONS	Office for National Statistics		
		OPEX	Operational expenditure		

Referenced chemical compounds

CH₄	Methane
CO	Carbon monoxide
CO₂	Carbon dioxide
HFC	Hydrofluorocarbon
NF₃	Nitrogen trifluoride
N₂O	Nitrous oxide
NMVOC	Non-methane volatile organic compounds
NOx	Oxides of nitrogen
PFC	Perfluorocarbons
PM	Particulate matter
SF₆	Sulphur hexafluoride
SO₂	Sulphur dioxide

Terms & definitions

Key terms and definitions used in Assala's 2024 ESG reporting, grouped by section of the report and then organised alphabetically.

Social

Autochtone company³: A company owned by a Gabonese national with at least a 60% share, and of which 80% of the workforce are Gabonese nationals according to the classification of companies under the Gabonese Hydrocarbon Code.

Community company¹⁰: A company based and operating in proximity to Assala's sites and offices.

Crash¹: A work-related motor vehicle incident e.g., collision or other event, which resulted in vehicle damage, or vehicle rollover, or personal injury, or fatality.

Fatal Accident Rate (FAR)²: The number of company/contractor fatalities per million hours worked.

Gabonese business³: A company registered in Gabon according to the classification of companies under the Gabonese Hydrocarbon Code.

Lost Time Injury Rate (LTIR)²: The number of lost time injuries (fatalities and lost workday cases) per million hours worked.

Motor Vehicle Crash Rate (MVCR)¹: The total number of vehicle crashes, divided by the distance travelled, expressed in million kilometres.

Total Recordable Injury Rate (TRIR)²: The number of recordable injuries (fatalities, lost workday cases, restricted workday cases, medical treatment cases) per million hours worked.

Environment

Carbon intensity¹⁴: The amount of CO₂ released per unit of another variable such as barrel of oil equivalent (boe).

Carbon neutral (net zero CO₂ emissions)¹⁴: Net zero CO₂ emissions are achieved when CO₂ emissions produced by humans are balanced globally by CO₂ removed by humans over a specified period. Net zero CO₂ emissions are also referred to as carbon neutrality.

Ecosystem service⁴: The benefits that ecosystems contribute to human well-being.

Flaring⁴: Total mass (or volume) of hydrocarbons directed to operational flare systems, where hydrocarbons are consumed through combustion.

Fresh water⁴: The definition varies according to local statutes and regulations. Where no regulation exists, freshwater is defined for reporting purposes as non-brackish water and may include drinking water, potable water and water used in agriculture. The total dissolved solids (TDS) concentration of this type of water is up to 2,000mg/L.

Fresh water withdrawal intensity⁴: The difference between freshwater withdrawal and defined unit of production, such as barrels of oil.

Legacy waste¹⁰: Waste that has been on Assala's sites from more than three years.

Loss of Primary Containment (LOPC)⁹: An unplanned or uncontrolled release of any material including non-toxic and non-flammable materials (e.g. steam, hot water, nitrogen, compressed CO₂, or compressed air).

Primary containment⁴: A vessel, pipe or barrel designed to keep a material within it.

Process Safety Event (PSE)⁸: An unplanned or uncontrolled release of any material including non-toxic and non-flammable materials (e.g. steam, hot water, nitrogen, compressed CO₂, or compressed air) from a process, or an undesired event or condition that, under slightly different circumstances, could have results in a release of a material.

- **Tier 1 and 2 PSE⁹:** Process safety KPIs covering major and less severe losses of containment (LOPC) incidents and indicate the failure of multiple barriers.
- **Tier 3 PSE⁹:** Process safety KPIs recording an operational situation typically considered a "near miss", which has challenged the safety system by progressing through one or more barrier weaknesses to result in an event or condition with (i) consequences that do not meet the criteria for Tier 1 or Tier 2 (see above) (ii) no actual consequences, but the recognition that, in other circumstances, further barriers could have been breached and a Tier 1 or Tier 2 PSE could have happened.
- **Tier 4 PSE⁹:** Process safety KPIs covering the implementation (operating discipline) and effectiveness (performance) of the Management System Elements that support the performance of key barriers.

Process wastewater⁴: Water associated with operations that comes into contact with hydrocarbons or other chemicals.

Produced water⁴: Water that has been brought to the surface during the production of hydrocarbons including formation water, flow-back water and condensation water.

Routine flaring⁴: Gas flared during normal oil production operations in the absence of sufficient facilities or amenable geology to reinject the produced gas, utilise it on site, or dispatch it to a market (see also "Flaring").

Secondary containment⁴: An impermeable, non-leaking physical barrier specifically designed and maintained to keep spilled materials from reaching soil or water.

Spill to the environment⁴: Any unintended release of liquids or solids associated with current operations, from primary or secondary containment, into the environment.

Water neutral⁵: The reduction of an individual's or company's water footprint as much as reasonably possible and offsetting the impact of the residual impact; ensuring that water withdrawn does not exceed the current available levels of fresh water.

Water stress^{6,7}: Freshwater withdrawal as a proportion of available freshwater resources; the ability or lack thereof, to meet the human and ecological demand for water.

Specific terms & definitions¹⁰

Key terms and definitions used throughout Assala's 2024 ESG reporting, grouped by topic or concern.

Non-conformity (ISO 14001)¹⁰

Major Non-Conformity: The absence of, or the failure to implement and maintain, one or more management system elements, or a situation which would, on the basis of the available objective evidence, raise significant doubt of the management to achieve: the policy, objectives or public commitments of the organisation, compliance with the applicable regulatory requirements, conformance to applicable customer requirements, conformance with the audit criteria deliverables.

Minor Non-Conformity: A finding indicative of a weakness in the implemented and maintained system, which has not significantly impacted on the capability of the management system or put at risk the system deliverables but needs to be addressed to assure the future capability of the system.

Non-conformity (IFC)¹⁰

Major Non-Conformity: A non-conformity that affects the capability of the management system to achieve the intended results.

Minor Non-Conformity: A non-conformity that records the non-fulfilment of a requirement. An external party identifies a specific environmental, health and safety activity or procedure not in conformance with applicable legislation, procedure or standard; it can be a single observed lapse or isolated incident.

Improvement opportunity (also opportunity for improvement): An opportunity that relates to areas and/or processes of the organisation which may meet the minimum requirement of the standard, but which could be improved.

Continuous improvement: An item that covers ongoing efforts to improve products, services or processes.

Environmental Social Impact Assessment¹⁰

Environmental Social Impact Assessment (ESIA): Assessment study of the direct and indirect impacts of a project on the ecological balance, the quality and the living environment of the populations living in the area where the project is located and in the adjacent areas.

Site closure¹⁰

Decommissioning: Facility closure, including wells, followed by removal of process equipment, buildings and structures.

Remediation: Management of potentially contaminated soil, surface water and groundwater to prevent, minimise or mitigate our impact on people and the environment.

Reclamation: Restoring the land to meet company, government, and/or local needs.

Materiality⁷

Material topics: Topics that represent an organisation's most significant impacts on the economy, the environment, and people, including impacts on their human rights.

Short-, Medium- and Long-term¹⁰

By short-, medium- and long-term, Assala understands the following:

Short-medium term: 2020-2030

Long-term: 2030-2050

Cumulative Impact Assessment¹¹

Cumulative Impacts are those that result from the successive, incremental, and/or combined effects of an action, project, or activity (collectively referred to as "developments") when added to other existing, planned, and/or reasonably anticipated future ones.

Basis of reporting

Operational control¹²: Under the control approach, a company accounts for 100% of the GHG emissions from operations over which it has operational control. It does not account for GHG emissions from operations in which it owns an interest but has no operational control.

Location-based¹³: A location-based method for calculating scope 2 emissions reflects the average emissions intensity of grids on which energy consumption occurs (using mostly grid-average emission factor data)

Market-based¹³: A market-based method reflects emissions from electricity that companies have purposefully chosen (or their lack of choice).

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