



# 2024

INDEX: GLOBAL REPORTING INITIATIVE (GRI)

Assala’s 2024 Environmental, Social & Governance (ESG) report has been prepared in accordance with GRI Standards for the period 1<sup>st</sup> of January 2024 to 31<sup>st</sup> of December 2024 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 2024 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/wp-content/uploads/2025/04/Assala_Appendices_Cautionary-statement_EN_2024.pdf">https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Cautionary-statement_EN_2024.pdf</a>	–
	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>	–

GRI standard	Disclosure	Disclosure title	Location (or explanation)	Page(s) in 2024 ESG report
GRI: General Disclosures 2021	2-5	External assurance	Social > Personal Safety Environment > Emissions GHG emissions breakdown Basis of reporting: <a href="https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Basis-of-reporting_EN_2024.pdf">https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Basis-of-reporting_EN_2024.pdf</a> Independent assurance: <a href="https://www.assalaenergy.com/esg/reporting/independent-assurance/">https://www.assalaenergy.com/esg/reporting/independent-assurance/</a>	28-29 54-60 60,89
	2-6	Activities, value chain and other business relationships	Social > Supply chain Social > Local Content Environment > Emissions Cautionary statement: <a href="https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Cautionary-statement_EN_2024.pdf">https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Cautionary-statement_EN_2024.pdf</a> <i>Otherwise not disclosed due to confidentiality: Assala Energy UK Limited is a privately held company.</i>	41-42 43-45 54-64
	2-7	Employees	Social > Workforce Social > Metrics and Targets <i>Otherwise not disclosed due to relevance: Assala Energy UK Limited does not have any temporary or part-time employees.</i>	32-35 86
	2-8	Workers who are not employees	Social > Supply chain Social > Local Content	41-42 44-45
	2-9	Governance structure and composition	Governance > Structures for good governance Governance > Risk management <i>Otherwise not disclosed due to confidentiality.</i>	16-17 18-19
	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 > Structures for good governance Governance > Risk management	16-17 18-22
	2-13	Delegation of responsibility for managing impacts	Governance > Structures for good governance Governance > Risk management	16-17 18-22
	2-14	Role of the highest governance body in sustainability reporting	Governance > Structures for good governance	16-17

GRI standard	Disclosure	Disclosure title	Location (or explanation)	Page(s) in 2024 ESG report
GRI: General Disclosures 2021	2-15	Conflicts of interest	Governance > Integrity and good governance	11-13
	2-16	Communication of critical concerns	Governance > Reporting mechanisms	13-14
	2-17	Collective knowledge of the highest governance body	Governance > ESG governance	17-22
	2-18	Evaluation of the performance of the highest governance body	Governance > ESG governance Social > Workforce	17-22 32-35
	2-19	Remuneration policies	Social > Workforce Social > Equality, diversity and inclusion <i>Otherwise, not disclosed due to confidentiality: Assala Energy UK Limited is a privately held company.</i>	32-35 36-40
	2-20	Process to determine remuneration	Social > Workforce Social > Equality, diversity and inclusion	32-35 36-40
	2-21	Annual total compensation ratio	<i>Not reported due to confidentiality: Assala Energy UK Limited is a privately held company.</i>	-
	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	10-17 -
	2-24	Embedding policy commitments	Governance > Integrity and good governance Assala Energy's Code of Conduct	10-17 -
	2-25	Processes to remediate negative impacts	Governance > Reporting mechanisms Social > Community engagement	13-14 47
	2-26	Mechanisms for seeking advice and raising concerns	Governance > Reporting mechanisms Social > Community engagement Social > Supply chain Assala Energy's Code of Conduct	13-15 47 42 -
	2-27	Compliance with laws and regulations	Governance > Integrity and good governance Assala Energy's Code of Conduct	10-17 -
	2-28	Membership associations	Introduction > About our reporting	3-4





GRI standard	Disclosure	Disclosure title	Location (or explanation)	Page(s) in 2024 ESG report	
GRI: General Disclosures 2021	2-29	Approach to stakeholder engagement	Governance > Integrity and good governance Social > Training, learning and raising awareness Social > Workforce engagement Social > Community engagement	10-17 27 32-33 47	
	2-30	Collective bargaining agreements	Social > Workforce engagement	32	
GRI 3: Material Topics 2021	3-1	Process to determine material topics	Statement on materiality: <a href="https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Statement-On-Materiality_EN_2024.pdf">https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Statement-On-Materiality_EN_2024.pdf</a>	-	
	3-2	List of material topics	Statement on materiality: <a href="https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Statement-On-Materiality_EN_2024.pdf">https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Statement-On-Materiality_EN_2024.pdf</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>	10-17 18-22	
<p><b>Emissions</b></p> 					
<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/wp-content/uploads/2025/04/Assala_Appendices_Statement-On-Materiality_EN_2024.pdf">https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Statement-On-Materiality_EN_2024.pdf</a> Governance > Structures for good governance Environment > Emissions Basis of reporting: <a href="https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Statement-On-Materiality_EN_2024.pdf">https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Statement-On-Materiality_EN_2024.pdf</a> Independent assurance: <a href="https://www.assalaenergy.com/esg/reporting/independent-assurance/">https://www.assalaenergy.com/esg/reporting/independent-assurance/</a>	- 16-17 54-64
GRI 305: Emissions 2016	305-1	11.1.5	Direct (Scope 1) GHG emissions	Environment > Greenhouse gas emissions Basis of reporting: <a href="https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Basis-of-reporting_EN_2024.pdf">https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Basis-of-reporting_EN_2024.pdf</a>	54-63
	305-2	11.1.6	Energy indirect (Scope 2) GHG emissions	Environment > Greenhouse gas emissions Basis of reporting: <a href="https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Basis-of-reporting_EN_2024.pdf">https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Basis-of-reporting_EN_2024.pdf</a>	54-63

GRI standard	Disclosure		Disclosure title	Location (or explanation)	Page(s) in 2024 ESG report
<b>GRI 305: Emissions 2016</b>	305-3	11.1.7	Other indirect (Scope 3) GHG emissions	Environment > Greenhouse gas emissions	54-63
	305-4	11.1.8	GHG emissions intensity	Environment > Greenhouse gas emissions Basis of reporting: <a href="https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Basis-of-reporting_EN_2024.pdf">https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Basis-of-reporting_EN_2024.pdf</a>	54-63
	305-5	11.2.3	Reduction of GHG emissions	Environment > Emissions Basis of reporting: <a href="https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Basis-of-reporting_EN_2024.pdf">https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Basis-of-reporting_EN_2024.pdf</a>	54-64
	305-7	11.3.2	Nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions	Environment > Non-greenhouse gas emissions	64
<b>GRI 302: Energy 2016</b>	302-1	11.1.2	Energy consumption within the organisation	Environment > Greenhouse gas emissions	54-63
	302-2	11.1.3	Energy consumption outside of the organisation	<i>Not reported. Data not calculated in 2024 reporting year.</i>	–
	302-3	11.1.4	Energy intensity	<i>Not reported. Data not calculated in 2024 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 > Structures for good governance Governance > Risk management Governance > TCFD	16-17 18-22 21-22
<p><b>Biodiversity</b>   </p>					
<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 > Structures for good governance Environment > Biodiversity Statement on materiality: <a href="https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Statement-On-Materiality_EN_2024.pdf">https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Statement-On-Materiality_EN_2024.pdf</a> Assala Energy's Health, Safety, Security and Environment Policy Assala Gabon's Health, Safety, Security and Environment Commitments	16-17 65-70
	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	65-66


GRI standard	Disclosure		Disclosure title	Location (or explanation)	Page(s) in 2024 ESG report
GRI 304: Biodiversity 2016	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>	65-70
	304-3	11.4.4	Habitats protected or restored	Environment > Biodiversity	65-70
	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>	65-70
<b>Water and effluents</b>  					
<b>Sector standard: GRI 11: Oil and Gas Sector 2021 - 11.6</b>					
GRI 3: Material Topics 2021	3-3		Management of material topics	Governance > Structures for good governance Environment > Water and effluents Statement on materiality: <a href="https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Statement-On-Materiality_EN_2024.pdf">https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Statement-On-Materiality_EN_2024.pdf</a> Assala Energy's Health, Safety, Security and Environment Policy Assala Gabon's Health, Safety, Security and Environment Commitments	16-17 71-73
GRI 303: Water and Effluents	303-1	11.6.2	Interactions with water as a shared resource	Environment > Water and effluents	71-73
	303-2	11.6.3	Management of water discharge-related impacts	Environment > Water and effluents	71-73
	303-3	11.6.4	Water withdrawal	Environment > Freshwater withdrawal metrics	72
	303-4	11.6.5	Water discharge	Environment > Liquid effluent and management initiatives <i>Otherwise, not reported due to available data.</i>	73
	303-5	11.6.6	Water consumption	Environment > Water and effluents	71-73
<b>Process safety</b>  					
<b>Sector standard: GRI 11: Oil and Gas Sector 2021 - 11.8</b>					
GRI 3: Material Topics 2021	3-3	11.8.1	Management of material topics	Governance > Structures for good governance Environment > Process safety Statement on materiality: <a href="https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Statement-On-Materiality_EN_2024.pdf">https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Statement-On-Materiality_EN_2024.pdf</a> Assala Energy's Health, Safety, Security and Environment Policy Assala Gabon's Health, Safety, Security and Environment Commitments	16-17 74-78


GRI standard	Disclosure		Disclosure title	Location (or explanation)	Page(s) in 2024 ESG report
<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	77-78



1. Used in the absence of an updated GRI Topic standard for Spills: <https://www.globalreporting.org/standards/media/1013/gri-306-effluents-and-waste-2016.pdf>  
 2. [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)


<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 > Structures for good governance Environment > Waste Statement on materiality: <a href="https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Statement-On-Materiality_EN_2024.pdf">https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Statement-On-Materiality_EN_2024.pdf</a> Assala Energy's Health, Safety, Security and Environment Policy Assala Gabon's Health, Safety, Security and Environment Commitments	16-17 79-82
<b>GRI 306: Waste 2020</b>	306-1	11.5.2	Waste generation and significant waste-related impacts	Environment > Waste	79-82
	306-2	11.5.3	Management of significant waste-related impacts	Environment > Waste	79-82
	306-3	11.5.4	Waste generated	Environment > Waste analysis 2021 – 2024 <i>Otherwise, not reported due to available data.</i>	79
	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.</i>	80
	306-5	11.5.6	Waste directed to disposal	Environment > Integrating waste management principles into our strategy Environment > Waste analysis 2021 – 2024 <i>Otherwise, not reported due to available data.</i>	80 79
<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 > Structures for good governance Statement on materiality: <a href="https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Statement-On-Materiality_EN_2024.pdf">https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Statement-On-Materiality_EN_2024.pdf</a>	16-17


GRI standard	Disclosure		Disclosure title	Location (or explanation)	Page(s) in 2024 ESG report
<b>GRI 402: Labour/Management Relations 2016</b>	402-1	11.7.2	Minimum notice periods regarding operational changes	Social > Workforce engagement <i>Otherwise, not relevant due to the 25-year horizon for Assala's business.</i>	32-33
<b>GRI 404: Training and Education</b>	404-2	11.7.3	Programmes for upgrading employee skills and transition assistance programmes	Social > Workforce Social > Workforce engagement Social > Workforce training and development	32-35 32-33 34-35
<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 > Structures for good governance Social > Personal safety Statement on materiality: <a href="https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Statement-On-Materiality_EN_2024.pdf">https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Statement-On-Materiality_EN_2024.pdf</a> Assala Energy's Health, Safety, Security and Environment Policy Assala Gabon's Health, Safety, Security and Environment Commitments	16-17 25-31
<b>GRI 403: Occupational Health and Safety 2018</b>	403-1	11.9.2	Occupational health and safety management system	Social > HSSE management system Social > Incident reporting Social > Training, learning and raising awareness	25-26 26 27-28
	403-2	11.9.3	Hazard identification, risk assessment, and incident investigation	Governance > Risk management Social > Personal safety	18-22 25-31
	403-3	11.9.5	Occupational health services	Social > Health Social > Workforce engagement	31 32-33
	403-4	11.9.5	Worker participation, consultation, and communication on occupational health and safety	Social > Incident reporting Social > Training, learning and raising awareness Social > Health Social > Workforce engagement	26 27-28 31 32-33
	403-5	11.9.6	Worker training on occupational health and safety	Social > Incident reporting Social > Training, learning and raising awareness Social > Health Social > Workforce training and development	26 27-28 31 32-33
	403-6	11.9.7	Promotion of worker health	Social > Training, learning and raising awareness Social > Health Social > Workforce engagement	27-28 31 32-33


GRI standard	Disclosure		Disclosure title	Location (or explanation)	Page(s) in 2024 ESG report
GRI 403: Occupational Health and Safety 2018	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	27-28
	403-8	11.9.9	Workers covered by an occupational health and safety management system	Social > HSSE management system Social > Incident reporting Social > Training, learning and raising awareness	25-26 26 27-28
	403-9	11.9.10	Work-related injuries	Social > Safety performance Social > HSSE management system Social > Incident reporting Social > Training, learning and raising awareness	28-29, 85 25-26 26 27-28
	403-10	11.9.11	Work-related ill health	Social > Safety performance Social > HSSE management system Social > Incident reporting Social > Training, learning and raising awareness	28-29,85 25-26 26 27-28
<p><b>Workforce</b></p> 					
<b>Sector standard: GRI 11: Oil and Gas Sector 2021 - 11.10</b>					
GRI 3: Material Topics 2021	3-3	11.10.1	Management of material topics	Governance > Structures for good governance Social > Workforce Statement on materiality: <a href="https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Statement-On-Materiality_EN_2024.pdf">https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Statement-On-Materiality_EN_2024.pdf</a>	16-17 32-35
GRI 401: Employment 2016	401-1	11.10.2	New employee hires and employee turnover	Social > Workforce training and development Metrics & Targets > Workforce	34 86
	401-2	11.10.3	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Social > Workforce <i>Otherwise, not applicable – Assala does not have any temporary or part-time employees – or not disclosed due to confidentiality.</i>	32-35
	401-3	11.10.4	Parental leave	Social > Workforce <i>Otherwise, not disclosed due to confidentiality.</i>	32-35
GRI 402: Labour/Management Relations 2016	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>	32-33

GRI standard	Disclosure		Disclosure title	Location (or explanation)	Page(s) in 2024 ESG report
GRI 404: Training and Education 2016	404-1	11.10.6	Average hours of training per year per employee	Social > Workforce	32-35
	404-2	11.10.7	Programmes for upgrading employee skills and transition assistance programmes	Social > Workforce Social > Workforce engagement Social > Workforce training and development	32-35 32-33 34-35
<p><b>Equality, diversity and inclusion</b></p> 					
<b>Sector standard: GRI 11: Oil and Gas Sector 2021 - 11.11</b>					
GRI 3: Material Topics 2021	3-3	11.11.1	Management of material topics	Governance > Structures for good governance Social > Workforce Social > Equality, diversity and inclusion Statement on materiality: <a href="https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Statement-On-Materiality_EN_2024.pdf">https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Statement-On-Materiality_EN_2024.pdf</a> Assala Energy's Code of Conduct Assala Energy's Equality, Diversity & Inclusion Statement	16-17 32-35 36-40
GRI 202: Market Presence 2016	202-2	11.11.2	Proportion of senior management hired from the local community	Social > Workforce training and development	34-35
GRI 401: Employment 2016	401-3	11.11.3	Parental leave	Social > Workforce <i>Otherwise, not disclosed due to confidentiality.</i>	32-35
GRI 404: Training and Education 2016	404-1	11.11.4	Average hours of training per year per employee	Social > Workforce training and development	34-35
GRI 405: Diversity and Equal Opportunity 2016	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>	36-40
	405-2	11.11.6	Ratio of basic salary and remuneration of women to men	Social > Equality, Diversity and Inclusion	36-40
GRI 406: Non-discrimination	406-1	11.11.7	Incidents of discrimination and corrective actions taken	Governance > Reporting mechanisms	13-14

GRI standard	Disclosure	Disclosure title	Location (or explanation)	Page(s) in 2024 ESG report
<b>Supply chain</b> 				
<b>Sector standard: GRI 11: Oil and Gas Sector 2021-11.12   11.18</b>				
GRI 3: Material Topics 2021	3-3	11.12.1	Management of material topics  Governance > Structures for good governance Governance > Risk management Social > Supply chain Statement on materiality: <a href="https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Statement-On-Materiality_EN_2024.pdf">https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Statement-On-Materiality_EN_2024.pdf</a> Assala Energy's Code of Conduct Assala Energy's Modern Slavery Act Transparency Statement	16-17 18-22 41-42
GRI 414: Supplier Social Assessment 2016	414-1	11.12.3	New suppliers that were screened using social criteria	Social > Supply chain 41-42
	414-2		Negative social impacts in the supply chain and actions taken	Social > Supply chain 41-42
GRI 409: Forced or compulsory labour	409-1	11.12.2	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Governance > Risk management Governance > Reporting mechanisms Social > Supply chain 18-22 13-14 41-42
GRI 410: Security Practices	410-1	11.18.2	Security personnel trained in human rights policies or procedures	Social > Supply chain 41-42
<b>Local Content</b> 				
<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  Social > Local Content Statement on materiality: <a href="https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Statement-On-Materiality_EN_2024.pdf">https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Statement-On-Materiality_EN_2024.pdf</a> Assala Gabon's Local Content Policy	43-45
GRI 201: Economic Performance 2016	201-1	11.14.2	Direct economic value generated and distributed  Social > Local Content Group taxes and payments to governments: <a href="https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Group-taxes-and-payments-to-governments_EN_2024.pdf">https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Group-taxes-and-payments-to-governments_EN_2024.pdf</a> Otherwise, not disclosed due to confidentiality: Assala Energy UK Limited is a privately held company.	43-45

GRI standard	Disclosure		Disclosure title	Location (or explanation)	Page(s) in 2024 ESG report
<b>GRI 202: Market Presence 2016</b>	202-2	11.14.3	Proportion of senior management hired from the local community	Social > Workforce Social > Workforce training and development	32-35 34-35
<b>GRI 204: Procurement Practices 2016</b>	204-1	11.14.6	Proportion of spending with local suppliers	Social > Local Content	44
<b>Social Performance</b> 					
<b>Sector standard: GRI 11: Oil and Gas Sector 2021 - 11.14   11.15   11.17</b>					
<b>GRI 3: Material Topics 2021</b>	3-3	11.14.1   11.15.1   11.17.1	Management of material topics	Governance > Structures for good governance Statement on materiality: <a href="https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Statement-On-Materiality_EN_2024.pdf">https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Statement-On-Materiality_EN_2024.pdf</a> Assala Energy's Social Performance & Sustainability Policy	16-17
<b>GRI 203: Indirect Economic Impacts 2016</b>	203-1	11.14.4	Infrastructure investments and services supported	Social > Social Performance	46-50
	203-2	11.14.15	Significant indirect economic impacts	Social > Workforce Social > Local Content Social > Social Performance	32-35 43-45 46-50
<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 Social > Social Performance Social > Community engagement	43-45 46-50 47
	413-2	11.15.3	Operations with significant actual and potential negative impacts on local communities	Social > Community engagement	47
<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	47

GRI standard	Disclosure	Disclosure title	Location (or explanation)	Page(s) in 2024 ESG report
<p><b>Integrity and good governance</b></p> 				
<p><b>Sector standard: GRI 11: Oil and Gas Sector 2021 - 11.19   11.20   11.21   11.22</b></p>				
<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 > Structures for good governance Statement on materiality: <a href="https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Statement-On-Materiality_EN_2024.pdf">https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Statement-On-Materiality_EN_2024.pdf</a> Assala Energy's Code of Conduct	16-17
<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/wp-content/uploads/2025/04/Assala_Appendices_Statement-On-Materiality_EN_2024.pdf">https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Statement-On-Materiality_EN_2024.pdf</a>	12
<b>GRI 205: Anti-corruption 2016</b>	205-1	11.20.2 Operations assessed for risks related to corruption	Governance > Preventing corruption Governance > Risk management in practice	12 18-19
	205-2	11.20.3 Communication and training about anti-corruption policies and procedures	Governance > Compliance campaigns and training	12
	205-3	11.20.4 Confirmed incidents of corruption and actions taken	Governance > Preventing corruption	12
<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/2025/04/Assala_Appendices_Our-tax-strategy_EN_2024.pdf">https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Our-tax-strategy_EN_2024.pdf</a> Group taxes and payments to governments: <a href="https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Group-taxes-and-payments-to-governments_EN_2024.pdf">https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Group-taxes-and-payments-to-governments_EN_2024.pdf</a>	12
<b>GRI 201: Economic Performance 2016</b>	201-1	11.21.2 Direct economic value generated and distributed	Social > Local Content Tax strategy: <a href="https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Our-tax-strategy_EN_2024.pdf">https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Our-tax-strategy_EN_2024.pdf</a> Group taxes and payments to governments: <a href="https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Group-taxes-and-payments-to-governments_EN_2024.pdf">https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Group-taxes-and-payments-to-governments_EN_2024.pdf</a> <i>Otherwise, not disclosed due to confidentiality: Assala Energy UK Limited is a privately held company.</i>	43-45
	201-4	11.21.3 Financial assistance received from the government	<i>Not reported due to relevance: Assala Energy UK Limited did not receive financial assistance.</i>	-

GRI standard	Disclosure		Disclosure title	Location (or explanation)	Page(s) in 2024 ESG report
<b>GRI 207: Tax 2019</b>	201-1	11.21.4	Approach to tax	Tax strategy: <a href="https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Our-tax-strategy_EN_2024.pdf">https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Our-tax-strategy_EN_2024.pdf</a>	–
	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/2025/04/Assala_Appendices_Our-tax-strategy_EN_2024.pdf">https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Our-tax-strategy_EN_2024.pdf</a>	10-17
	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/2025/04/Assala_Appendices_Our-tax-strategy_EN_2024.pdf">https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Our-tax-strategy_EN_2024.pdf</a>	–
	207-4	11.21.7	Country-by-country reporting	Tax strategy: <a href="https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Our-tax-strategy_EN_2024.pdf">https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Our-tax-strategy_EN_2024.pdf</a> Group taxes and payments to governments: <a href="https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Group-taxes-and-payments-to-governments_EN_2024.pdf">https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Group-taxes-and-payments-to-governments_EN_2024.pdf</a>	–
<b>Risk management</b> 					
<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 Governance > Risk management Statement on materiality: <a href="https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Statement-On-Materiality_EN_2024.pdf">https://www.assalaenergy.com/wp-content/uploads/2025/04/Assala_Appendices_Statement-On-Materiality_EN_2024.pdf</a>	10-11 18-22
<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 > Task Force for Climate-related Financial Disclosures (TCFD)	16-17 18-22 20-22



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