

## EXECUTIVE MANAGEMENT<sup>1</sup>

Oversee ESG risk management | Align ESG strategy with business strategy | Develop ESG culture

Scope: Agree and initiate business-wide strategy, performance assurance and feedback, including for ESG matters; Carry out governance and oversight responsibilities of ESG matters, including developing, reviewing and advising on ESG policies and practices, and identifying material ESG risks and opportunities; Monitor internal ESG controls; Encourage an ESG culture within senior leadership; Ensure accurate reporting.

## MANAGEMENT

Manage ESG risk | Develop business-aligned ESG strategy and improvement projects | Support ESG culture

### Responsible: HSSE, ESG & Operations

Scope: Oversight of material ESG risk management; integration of ESG objectives into operational practice; of delivery of improvement projects; of alignment with international best practices and standards, including for reporting; and of the development of communications on ESG topics to drive awareness & continuous improvement.

### Responsible: Human Resources & Corporate Affairs

Scope: Oversight of ensuring that ESG criteria are embedded into both corporate & individual objectives; of cultivating a positive ESG reputation, internally & externally, and of the dissemination of effective communications on ESG matters to drive awareness & continuous Improvement.

### Responsible: Financial reporting & Internal Audit

Scope: Oversight of adequacy & effectiveness of internal controls and risk management; of reporting Total Tax Contribution transparently; and of compliance with general statutory (financial) reporting obligations.

### Responsible: Corporate Planning

Scope: Oversight of the integrity of GHG modelling and outputs; and of the integration of relevant ESG best practices in reporting, engagements, ratings and capital allocations.

## OPERATIONAL IMPLEMENTATION

Assess and identify ESG risk | Implement ESG improvement projects | Embody ESG culture

### Environmental improvement projects

Scope: Implement planned improvement projects for environmental aspects such as emissions reduction; biodiversity protection & enhancement; responsible water & effluent management; process safety; and waste reduction & management; Escalate identified environmental risks; Demonstrate Assala's ESG culture.

### Social improvement projects

Scope: Implement planned improvement projects for social aspects such as personal safety, workforce engagement, training & development; equality, diversity & inclusion; supply chain; Local Content; and Social performance; Escalate identified social risks; Demonstrate Assala's ESG culture.

### Governance improvement projects

Scope: Implement planned improvement projects for governance aspects such as Integrity & good governance, including compliance, reporting & audits; and risk management, including climate risk management; Escalate identified governance risks; Demonstrate Assala's ESG culture.

1. Executive management level oversight was in place until June 2024. Following the sale of the company, responsibility was temporarily delegated to management, with plans to reinstate executive management oversight in 2025.