2025

External audits

ASSALA ENERGY

External audits – IFC Performance Standards results

Assala underwent an audit of our Environmental Social Action Plan (ESAP) and its adherence to International Finance Corporation Performance Standards (IFC PS).

Findings from these audits are presented below.

Subject	Description	2025 actuals	2024 actuals	2023 actuals	2022 actuals[1,4]	2021 actuals[2]	2020 actuals[3]
Major Non-Conformities (NC)	Status at previous audit	1	2	0	0	8	13
	Closed during the year	0	1	–	–	-8	-5
	New identified during the year	8	0	+2	0	+0	+0
	Status at yearend	**9 (+8)**	**1 (-1)**	**2 (+2)**	**0 (+/-0)**	**0 (-8)**	**8 (-7)**
Minor Non-Conformities (NC)	Status at previous audit	27	31	31	32	55	64
	Closed during the year	2	5	-10	-8	-41	-9
	New identified during the year	14	8	+10	+7	+18	+0
	Status at yearend	**36 (+9)**	**27 (-4)**	**31 (+/-0)**	**31 (-1)**	**32 (-23)**	**55 (-9)**
Improvement opportunity	Status at previous audit	21	40	45	48	37	37
	Closed during the year	4	12	-17	-11	-0	-0
	New identified during the year	3	8	+12	+8	+11	+0
	Status at yearend	**27 (-9)**	**36 (-4)**	**40 (-5)**	**45 (-3)**	**48 (+11)**	**37 (+/-0)**
Continuous improvement	Status at previous audit	21	14	23	18	11	11
	Closed during the year	6	4	-11	-2	-6	-0
	New identified during the year	0	8	+2	+7	+13	+0
	Status at yearend	**16 (-5)**	**21 (+7)**	**14 (-9)**	**23 (+5)**	**18 (+7)**	**11 (+/-0)**
Total actions		**88 (+3)**	**85 (-2)**	**87 (-12)**	**99 (+1)**	**98 (-13)**	**111 (-14)**

1. As COVID-19 logistical constraints eased, 2022's IFC audit was performed on site for the first time since 2019, allowing audit teams to travel safely to our operations.
2. Desktop audit conducted remotely due to COVID-19 logistical constraints.
3. Not audited: progress was made against the previous audit result but could not be verified by an independent auditor in 2020 due to the COVID-19 pandemic.
4. Restatement: In 2022, we reported the combined total findings from the annual audit of our ESAP and from a standalone asset integrity audit. In 2023, we removed the asset integrity audit findings to focus on actions relating to our ESAP and improve reporting on this topic.

External audits – ISO 14001 results

An ISO certification is valid for three years. The audited company undergoes two surveillance audits during the three-year certification cycle.

Special surveillance audits can be requested by the auditor to address major or minor non-conformities from the previous audit year, or to redefine contract terms between the auditor and the audited company.

Subject	Description	2025 actuals		2024 actuals		2023 actuals		2022 actuals		2021 actuals	2020 actuals	
		Change to approval audit	Surveilance audit #3	Change to approval audit	Surveillance audit #2	Change to approval audit	Surveillance audit #1	Special surveillance audit[1]	Special surveillance audit[2]	Renewal audit	Surveillance audit #2	Special surveillance audit
		Dec. 2025	Nov. 2025	Dec. 2024	Nov. 2024	March 2023	Feb. 2023	Feb. 2022	Nov. 2022	Nov. 2021	Deferred to March 2021	March 2020
Major non-conformities (NC)	Status at previous audit	–	0	–	0	–	0	–	0	0	0	2
	Closed[3]	–	–	–	–	–	–	–	–	–	–	-2[4]
	New[5]	+0	0	+0	0	+0	0	–	0	–	0	+0
	Status at yearend	**0**	**0**	**0**	**0**	**0**	**0**	**–**	**0**	**0**	**0**	**0**
Minor non-conformities (NC)	Status at previous audit	–	0	–	1	–	3	–	4	4	7	5
	Closed	–	0	–	-1	–	-3	–	-1	-3	-7	–
	New[6]	0	0	0	+0	+0	+0	–	+0	+3	+4	2
	Status at yearend	**0**	**0**	**0**	**0**	**0**	**0**	**–**	**3**	**4**	**4**	**7**
Other						Successful pre-qualification for Atora[8]			–	Certification renewed for 3 years		

1. Purpose: redefine contract terms between Assala Gabon S.A. and the auditor due to a change of Personnel on Board at Assala Gabon S.A.
2. Purpose: address minor non-conformities from the previous audit year.
3. Closed or downgraded from Major to Minor NC.
4. Both were downgraded to Minor NC.
5. New Major NC; or upgraded from Minor to Major NC.
6. New Minor NC; or downgraded from Major to Minor NC.
7. Assala commits to continuous improvement: zero in this context refers to maintaining a zero position or to the timely closing-out of any NC found in an ISO 14001 audit.
8. Prequalification audit of Atora confirmed that Atora could be integrated in the scope of Assala Gabon S.A.'s ISO 14001 certification.
9. So-called "focus audit" to certify critical processes across sites, with a special focus on Atora because Atora was integrated in Assala Gabon S.A.'s ISO 14001 certification in 2023.

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