
ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

GZ INDUSTRIES LIMITED

CERTIFICATE
NUMBER

301

ASI
STANDARD

PERFORMANCE
STANDARD
(V2 2017)

CERTIFICATION
LEVEL

FULL
CERTIFICATION

ASI ACCREDITED
AUDITOR

CETIZION
VERIFICA

DATE OF ISSUE

21 JULY 2023

DATE OF EXPIRY

20 JULY 2026

CERTIFIED SINCE

21 JULY 2023

AUTHORISED BY

A stylized, handwritten signature in black ink, likely representing the Aluminium Stewardship Initiative Ltd.

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CERTIFICATION SCOPE

The manufacture of Aluminium beverage cans for the food and beverage Industry at facilities in Nigeria (Aba and Agbara) and South Africa (Wadeville).

Validity of this Certificate is subject to continued conformance with the applicable ASI Standard and can be verified at
www.aluminium-stewardship.org

SUMMARY AUDIT REPORT

PERFORMANCE

STANDARD

OVERVIEW

MEMBER NAME	GZ Industries (GZ Industries Limited Nigeria and GZ Industries SA (PTY) Limited -South Africa)
ENTITY NAME	GZ Industries Limited
CERTIFICATION SCOPE	The manufacture of Aluminium beverage cans for the food and beverage Industry at facilities in Nigeria (Aba and Agbara) and South Africa (Wadeville).
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">Material Conversion (Production and Transformation)
ASI STANDARD	Performance Standard V2
AUDIT TYPE	<ul style="list-style-type: none">Initial Certification Audit (23 – 31 May 2023)Surveillance Audit (3 – 7 February 2025)
AUDIT FIRM	CETIZION Verifica
AUDIT DATE	<ul style="list-style-type: none">23 – 31 May 2023 (Initial Certification Audit)3 – 7 February 2025 (Surveillance Audit)
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">20 June 2023 (Initial Certification Audit)5 April 2025 (Surveillance Audit)
AUDIT SCOPE	<p><u>Initial Certification Audit (23 – 31 May 2023)</u></p> <p>The Audit Scope covers the manufacture of Aluminium beverage cans for the food and beverage Industry at GZ Industries facilities in Nigeria (Aba and Agbara sites) and Wadeville, South Africa.</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none">Material Conversion (Production and Transformation) <p>All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.</p> <p><u>Surveillance Audit (3 – 7 February 2025)</u></p> <p>The Audit Scope covers the manufacture of Aluminium beverage cans for the food and beverage Industry at GZ Industries facilities in Aba, Nigeria and Wadeville, South Africa.</p>

	<p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none"> • Material Conversion (Production and Transformation) <p>All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.</p>
AUDIT OUTCOME	<ul style="list-style-type: none"> • Certification
AUDIT METHODOLOGY DECLARATION	<p>The Auditors confirm that:</p> <ul style="list-style-type: none"> <input checked="" type="checkbox"/> The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this report. <input checked="" type="checkbox"/> The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous. <input checked="" type="checkbox"/> The Audit Scope and audit methodology are sufficient to establish confidence that the findings are indicative of the performance of the Entity's defined Certification Scope. <input checked="" type="checkbox"/> The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.
CERTIFICATION PERIOD	21 July 2023 – 20 July 2026
NEXT AUDIT TYPE	Re-Certification Audit
NEXT AUDIT DUE DATE	20 July 2026
CERTIFICATE NUMBER	301

SUMMARY OF FINDINGS

CRITERION	RATING	COMMENT
PRINCIPLE 1 BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	The Entity has updated and developed a Group-wide procedure entitled 'Compliance, Legal documentation and Company Secretariat'. Legal compliance training is periodically provided to employees. For the South African operation, the Entity has implemented a process called 'Implex' which maps applicable legal requirements and periodic monitoring by responsible departments. The Entity was recently audited by the Government Authority for implementation of Broad Based Black Economic Empowerment (B-BBEE).
1.2 Anti-Corruption	Conformance	The Entity has documented an Anti-Bribery Policy (https://gzican.com/certifications-and-policies) as well as being referenced in the Entity's Code of Conduct (page 10 onwards). There is a Gift Policy and related records are maintained. Employee training is provided and is mandatory for all employees. There is a 'whistleblower' mechanism to report incidents of Bribery on whistleblow@gzican.com and separate phone hotlines in Nigeria and South Africa. As per the Entity's Enterprise Risk Assessment process, risks relating to Corruption/Bribery are addressed and the Entity implements control measures including an expenses Policy, and conflict of interest declaration for board and management staff. There have been no reported cases of Corruption in recent years. Recent training was provided to Group personnel on the Code of Conduct and anti-Bribery etc in December 2024.
1.3 Code of Conduct	Conformance	The Entity has developed and implemented the GZI Code of Ethics and Standards of Conduct, which is provided to GZI employees, the GZI Board and other agents of GZI. Recent training was provided to Group personnel on the Code of Conduct and anti-Bribery etc in December 2024. The Entity's Code of Conduct is available at: https://gzican.com/certifications-and-policies
PRINCIPLE 2 POLICY & MANAGEMENT		
2.1a Environmental, Social, and Governance Policy (implement and maintain)	Conformance	The Entity has an Environmental, Social and Governance (ESG) Policy which provides a commitment to respect regulations, labour rights, Human Rights, environment and safety. It has been signed by the Entity's Chief Executive Officer (CEO). The ESG Policy is displayed within plant areas, and is available on the Entity's website: https://gzican.com/certifications-and-policies

CRITERION	RATING	COMMENT
2.1b Environmental, Social, and Governance Policy (senior management)	Conformance	The Entity's HSE Manager is responsible for communicating and implementing the ESG Policy requirements, signed by the Entity's CEO. The ESG Policy is displayed within the plant areas (at all three plants) and internal training is provided to all employees.
2.1c Environmental, Social, and Governance Policy (communication)	Conformance	The ESG Policy is communicated internally (display and training) as well as to external Stakeholders via the website: https://gzican.com/certifications-and-policies
2.2 Leadership	Conformance	The Entity's leadership team has confirmed their support to implement the ASI Performance Standard requirements, in terms of necessary resources, infrastructure, employees training and financial support.
2.3a Environmental and Social Management Systems (environmental)	Conformance	The Entity has implemented Integrated Management Systems for both Nigerian plants for ISO 9001, ISO 14001 and ISO 45001 and a standalone Environmental Management System for the South African plant. The Environmental Management System is independently audited and certificates for all sites are available at: https://gzican.com/certifications-and-policies
2.3b Environmental and Social Management Systems (social)	Conformance	The Entity has a documented Social Management System through the establishment of a Social Policy, a procedure, and risk identification (internal and external). Social audits (SMETA) have been undertaken at all three Facilities. Periodic monitoring and engagement activities are undertaken to ensure ongoing conformance with applicable legislative laws and other Group practices.
2.4 Responsible Sourcing	Conformance	The Entity has developed a transparent system of supplier on-boarding and access to the Entity's procurement process and associated policies. Refer to: https://gzi-express.gzican.com The supplier Code of Conduct is developed and communicated to suppliers, and the Entity visits its key suppliers to communicate Environmental, Social and Governance (ESG) expectations and to assess supplier practices.
2.5 Impact Assessments	Conformance	The Entity has implemented a 'Budget and Budgetary Control Policy' which details annual budgeting, capital expenditure (capex), operational expenditure (opex), project evaluation and approval processes covering broader categories including growth, Health, Safety, and Environment (HSE), cost saving, quality and others.
2.6 Emergency Response Plan	Conformance	There is a documented on-site Emergency Response Plan (ERP) incorporating both Nigerian sites and a separate ERP for the South African plant.

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		<p>The ERP addresses emergency scenarios including fire, chemical Leakage and gas explosion. Training on the ERP is provided to employees as well as communication about possible emergencies, safety instructions, evacuation maps and emergency exit provisions. Periodic mock drills are conducted to validate emergency preparedness.</p> <p>The Emergency Plan is periodically updated, and the Entity has valid fire safety permission from federal Fire Services from respective authorities.</p>
2.7 Mergers and Acquisitions	Conformance	The Entity has developed a detailed Merger, Acquisition and Divestment Due-Diligence procedure, which outlines business concerns, technical evaluation, strategic enablers, information requirements and post-merger or acquisition actions required.
2.8 Closure, Decommissioning and Divestment	Conformance	The Entity has developed detailed guidelines for closure, decommissioning and divestment which outlines business concerns, technical evaluation, strategic enablers, and information requirements.
PRINCIPLE 3 TRANSPARENCY		
3.1 Sustainability Reporting	Conformance	<p>The Entity has recently disclosed its second public Sustainability Report titled 'Preserving our Shared World' for the 2023 calendar year. Refer to: https://gzican.com/wp-content/uploads/2025/01/Sustainability-Report-2023.pdf</p> <p>The ESG governance structure is presented on page 6 of the Sustainability Report, as well as at: https://gzican.com/our-governance-approach</p>
3.2 Non-compliance and liabilities	Conformance	<p>There have been no significant fines, judgments, penalties and non-monetary sanctions for failure to comply with Applicable Law. There are periodic disclosures made (e.g. balance sheet or audited financial statements after shareholders' approval submitted to respective country authorities), and this has been disclosed in the 2023 Sustainability Report: https://gzican.com/wp-content/uploads/2025/01/Sustainability-Report-2023.pdf</p>
3.3a Payments to governments (legal and contractual)	Conformance	The Entity has made payments to Governments on a legal and/or contractual basis (e.g. Value Added Tax, Corporate Tax). Such payments to Governments in terms of taxes are reflected in financial statements, which are independently audited by an independent accounting firm.
3.3b Payments to governments (disclosure – bauxite mining)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

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3.4 Stakeholder complaints, grievances and requests for information	Conformance	<p>The Entity has established channels for raising grievances. These include email: info@gzican.com through the Entity's website or in written form. There have been no complaints received over the previous year. The following weblink also allows Stakeholders to raise grievances: https://gzican.com/contact-us</p> <p>There have been no grievances reported for either Nigerian operation. There was one grievance reported from employees of security agencies deployed at South Africa factory which is being managed as the Entity's grievance management procedure and with support from the National Bargaining Council for Private Security Sector (NBCPSS). The Entity's grievance management procedure is publicly disclosed at: https://gzican.com/certifications-and-policies</p>
PRINCIPLE 4 MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment (life cycle impacts)	Conformance	The Entity has evaluated the life cycle impacts of its can Product for both Nigeria and South Africa, using the cradle-to-gate methodology as per ISO 14040. The Life Cycle Assessment (LCA) flow chart states the LCA approach of cradle-to-gate with modules C4 and D.
4.1b Environmental Life Cycle Assessment (cradle to gate)	Conformance	The LCA was created using the SimaPro LCA software. The ecoinvent version 3.8 (2021) database was used for secondary data related to life cycle stages. The environmental impact results are provided for various impact categories including Global Warming Potential (GWP). The highest impact comes from Module A1 due to the Aluminium coil consumption in the manufacturing process.
4.1c Environmental Life Cycle Assessment (public communication)	Conformance	<p>The Entity has disclosed its LCA approach in its 2023 Sustainability Report at: https://gzican.com/wp-content/uploads/2025/01/Sustainability-Report-2023.pdf</p> <p>Additionally, they provide the LCA results to their customers and other interested parties upon request. The Entity is also working to publish Environment Product Declaration (EPD) based on its LCA.</p>
4.2 Product design	Conformance	The Entity has a dedicated team at the Group level which is working to review and improve product and process design for resource efficiency. A step by step approach towards 'downgauging' in consultation with the metal supplier and customer following approval guidelines. This also includes tooling design.
4.3a Aluminium Process Scrap (targets)	Conformance	100% of the Entity's Aluminium Process Scrap is collected and processed through a bailing press to compress into cubes, which are then sent to a metal supplier. There is both a manual and automatic chute to collect and transfer scrap to

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		the bailing press area, as observed during the visit. The inventory records are maintained.
4.3b Aluminium Process Scrap (alloy separation)	Conformance	<p>The Entity only uses one material grade of Aluminium, however, separates Scrap based on colour (duco) as evidenced during the site Audit. The Entity has developed a procedure for the preparation and export of class process waste for recycling.</p> <p>The Federal Ministry of Finance, technical service department provided permission for the export of process Scrap, generally taken on a monthly basis, in case of delay, the stock is maintained internally. There is an agreement with the supplier of raw material (Aluminium coil) for taking process Scrap.</p> <p>Spoilage performance is disclosed in the 2023 Sustainability Report, page 69: https://gzican.com/wp-content/uploads/2025/01/Sustainability-Report-2023.pdf</p>
4.4a Collection and recycling of products at end-of-life (strategy)	Conformance	<p>The Entity has been implementing its recycling strategy since 2022 and discussion on this strategy is disclosed in the 2023 Sustainability Report, page 57: https://gzican.com/wp-content/uploads/2023/05/2022_GZI_Sustainability_Report.pdf</p> <p>The Entity has achieved membership as part of the Food Beverage Recycling Alliance (FBRA) of Nigeria. More details are available at: https://www.fbranigeria.ng/about-us</p>
4.4b Collection and recycling of products at end-of-life (engagement)	Conformance	<p>The Entity is working with other Stakeholders to increase recycling rates (e.g. Recycling Alliance in Nigeria, and working with schools: https://www.fbranigeria.ng/about-us).</p> <p>The Entity has a dedicated warehouse external to the manufacturing plant and has installed a bailing press.</p>
PRINCIPLE 5 GREENHOUSE GAS EMISSIONS		
5.1 Disclosure of GHG emissions and energy use	Conformance	<p>The Entity has a metering system to measure energy consumption data (e.g. PMS station for natural gas). The emission factors for Scope 1 are cited from the United Kingdom Department for Environment, Food & Rural Affairs (DEFRA) whilst Scope 2 emissions are derived using South African national emission factors. There is no electricity purchased in either of the Nigerian plants, as power is provided on-site via diesel generators. The Greenhouse Gases (GHG) emissions for Scopes 1 and 2 are disclosed in the 2023 Sustainability Report, pages 46-48: https://gzican.com/wp-content/uploads/2025/01/Sustainability-Report-2023.pdf</p> <p>The overall GHG emission intensity has been reduced on a 'year on year' basis.</p>

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5.2 GHG emissions reductions	Conformance	The Entity has developed GHG Reduction Plans (for Scopes 1 and 2) and is publicly available at: https://gzican.com/wp-content/uploads/2025/01/GZI-NetZero-Strategy.pdf
5.3a Aluminium Smelting (management system)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3b Aluminium Smelting (up to and including 2020)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3c Aluminium Smelting (after 2020)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
PRINCIPLE 6 EMISSIONS, EFFLUENTS AND WASTE		
6.1 Emissions to Air	Conformance	<p>The Entity's environmental permits (known as environmental audit certificates) relating to Emissions to Air are issued by the National Environment Standards and Regulations Enforcement Agency (NESREA) (valid from September 2022 to 2025). The Entity's air emissions are periodically monitored and reported in the 2023 Sustainability Report, pages 49-53: https://gzican.com/wp-content/uploads/2025/01/Sustainability-Report-2023.pdf</p> <p>A quarterly environment monitoring program is undertaken by the Entity for all Facilities using an accredited agency and emissions are well below the permissible limits.</p>
6.2 Discharges to Water	Conformance	The Entity's wastewater from the process is treated in the Effluent Treatment Plant (ETP) and discharged to the municipal sewer. Monthly tests are undertaken by an external accredited agency for Biological Oxygen Demand (BOD), Chemical Oxygen Demand (COD), pH and Aluminium, and are found within permissible limits. The quarterly report is submitted to both provincial (Ogun State Environmental Protection Agency (OGEPA)) and federal authorities (National Environment Standards and Regulations Enforcement Agency (NESREA)).
6.3a Assessment and Management of Spills and Leakage (assessment)	Conformance	The Entity has undertaken a Spills and Leakage risk assessment as part of the ISO 14001certified Environment Management System aspects and Impact Assessment, as well as the Emergency Response Plan which addresses potential risks relating to chemical, oil and gas Spills/Leakages.
6.3b Assessment and Management of Spills and Leakage (management)	Conformance	The on-site Emergency Response Plan includes details on the management of chemical Spills and gas Leakages. The implementation of defined control measures was checked during the plant visit (e.g. training of personnel, periodic workplace monitoring and reporting and availability of Spills kits).

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		There was one small spillage that occurred at the Aba factory in December 2024 which was followed by a detailed root cause analysis and investigation report.
6.4a Reporting of Spills (immediate disclosure)	Conformance	The Entity has a practice to report any incident of Spills/Leakage via contacting the HSE team, email and/or submitting a behavioural observation form (available in plant areas), as checked during the plant visit. Subsequently, all such reporting is entered in a report summary sheet (an Excel-based tool).
6.4b Reporting of Spills (regular reporting)	Conformance	The Entity has established a practice to regularly (monthly) report incidents of Spills/Leakage internally. Annual public disclosure is included in the 2023 Sustainability Report, page 52: https://gzican.com/wp-content/uploads/2025/01/Sustainability-Report-2023.pdf
6.5a Waste management and reporting (strategy)	Conformance	The Entity has developed a procedure for waste management for both Nigeria and South Africa. It defines waste minimisation including other relevant information for handling Hazardous and Non-Hazardous Waste. Hazardous Wastes are disposed to agencies approved by Ogun State Waste Management Agency (OGWAMA).
6.5b Waste management and reporting (disclosure)	Conformance	The Entity maintains waste disposal records and discloses this data in the 2023 Sustainability Report, page 24: https://gzican.com/wp-content/uploads/2025/01/Sustainability-Report-2023.pdf The Entity holds a valid permit issued by OGWAMA relating to the discharge of treated effluent and sludge. Each site maintains an inventory of wastes and are maintained by type and quantity.
6.6a Bauxite Residue (storage construction)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6b Bauxite Residue (integrity checks and controls)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6c Bauxite Residue (water discharge)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6d Bauxite Residue (marine and aquatic environments)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6e Bauxite Residue (state of the art technologies)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

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6.6f Bauxite Residue (remediation)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7a Spent Pot Lining (SPL) (storage and management)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7b Spent Pot Lining (SPL) (recovery and recycling)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7c Spent Pot Lining (SPL) (Untreated SPL)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7d Spent Pot Lining (SPL) (review of alternatives)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7e Spent Pot Lining (SPL) (marine and aquatic environments)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8a Dross (recovery)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8b Dross (recycling)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8c Dross (review of alternatives)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
PRINCIPLE 7 WATER STEWARDSHIP		
7.1a Water assessment (mapping)	Conformance	<p>The Entity has developed a water balance diagram indicating intake from the bore well and distribution to domestic and process consumption. In the case of the South African site, the water intake is from the municipal source and treated effluent is discharged into the municipal drain and metering at both the intake and discharge points was found to be functional. Both digital and calibration certificates are available.</p> <p>The water balance diagram is reviewed and updated. The Entity is planning to install or convert existing treatment systems to zero liquid discharge plants.</p> <p>The South African Facility has reduced input water requirements by approximately 23 percent through process improvement in the 'washing process'.</p>
7.1b Water assessment (risk assessment)	Conformance	The overall water risk is considered high. The Entity level water risk assessment is addressed as part of the Entity's ISO 14001 certified Environment Management System and impact evaluation. The depletion of water resources and

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		water pollution are addressed, and mitigation measures or improvement plans have been developed and verified. In the case of South Africa, the Entity has assessed impacts relating to recent emergency water supply interruptions which restricted water supply and additional water demand is fulfilled through purchased water via tankers. As a response to emerging water security risks, the Entity is working on various initiatives including water optimisation in the washery, rainwater harvesting, and commencing borewell water extractions within the Facility.
7.2a Water management (management plans)	Conformance	The Entity's water management practices are described in the Environment Reporting Procedure, which requires installation of water meters, monitoring and recording of daily readings, regular Leakage checks, and the installation of automatic valves. The water management plan includes water use reduction targets and a daily check of water-based equipment. The Entity is planning to install or convert existing treatment systems to zero liquid discharge plants.
7.2b Water management (monitoring)	Conformance	The daily water consumption is recorded along with other requirements such as water consumption per 1000 cans.
7.3 Disclosure of water usage and risks	Conformance	The Entity's water use and water-related risks are detailed in the 2023 Sustainability Report, pages 43-45: https://gzican.com/wp-content/uploads/2025/01/Sustainability-Report-2023.pdf
PRINCIPLE 8 BIODIVERSITY		
8.1 Biodiversity assessment	Conformance	The Entity has conducted on-site detailed biodiversity risk assessments at all three Facility locations during 2024 for both the operational and buffer areas. Further information is available in the 2023 Sustainability Report, page 61: https://gzican.com/wp-content/uploads/2025/01/Sustainability-Report-2023.pdf
8.2a Biodiversity management (biodiversity action plans)	Conformance	The Entity has conducted on-site detailed biodiversity risk assessments at all three Facility locations during 2024 for both the operational and buffer areas. It has developed biodiversity management plans as a result, refer to Section 5 of the 2023 Sustainability Report.
8.2b Biodiversity management (consultation and mitigation hierarchy)	Conformance	Biodiversity mitigation measures including tree planting and water conservation, are consulted with internal and external Stakeholders (Local Communities).
8.2c Biodiversity management (reporting)	Conformance	The Entity has disclosed its biodiversity-related performance in its 2023 Sustainability Report, page 61: https://gzican.com/wp-content/uploads/2025/01/Sustainability-Report-2023.pdf

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8.3 Alien Species	Conformance	Section 3 of the biodiversity risk assessment addresses Alien Species and the Entity's efforts to proactively prevent accidental or deliberate introduction of Alien Species that could have significant adverse impacts on biodiversity. Further information is available in the 2023 Sustainability Report, page 61: https://gzican.com/wp-content/uploads/2025/01/Sustainability-Report-2023.pdf
8.4a Commitment to "No Go" in World Heritage properties (exploration and new mines)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.4b Commitment to "No Go" in World Heritage properties (existing operations)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.5a Mine rehabilitation (best available techniques)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.5b Mine rehabilitation (financial provisions)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
PRINCIPLE 9 HUMAN RIGHTS		
9.1a Human Rights Due Diligence (policy)	Conformance	The Entity has developed an employee handbook as well as a summary (Employee Relations Statement) signed by the Group's Chief Human Resources Officer (CHRO), indicating a commitment to respect local laws and UN Declarations and ILO Conventions on Human Rights and employment practices. These Policies are communicated to each direct employee at the time of hiring/induction and are made available on the intranet and are accessible to all employees. The Policies are available at: https://gzican.com/certifications-and-policies
9.1b Human Rights Due Diligence (process)	Conformance	The Human Rights Due Diligence is undertaken as part of enterprise risk management following a systematic approach (i.e. mapping, analysis, assessment criteria and action plan and reference risk). One of the South Africa specific Human Rights risks identified includes potential race-related Discrimination. The mitigation measures include the implementation of national laws relating to Broad-Based Black Economic Empowerment (B-BBEE) and the submission of progress reports to authorities. The Human Rights assessment has been conducted in consultation with the Group Risk function identifying risk drivers, risk impacts and risk control/mitigation measures.
9.1c Human Rights Due Diligence (remediation)	Conformance	The remedial measures for identified Human Rights risks are implemented and the Entity has implemented action relating

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		<p>to infrastructure support. This was confirmed during the site visit and via community consultation.</p> <p>One of the South Africa specific Human Rights risks identified includes potential Discrimination against black persons. The mitigation measures include the implementation of national laws relating to Broad-Based Black Economic Empowerment (B-BBEE) and the submission of progress reports to authorities.</p> <p>The Entity's contract with the labour agency is detailed and vetted by the legal department to avoid potential Human Rights violations.</p>
9.2 Women's Rights	Conformance	<p>The Entity considers itself as 'gender neutral' and respects women in the same way as male employees. However, there are some specific benefits provided to women employees including maternity leave of 12 weeks plus three months entitlement for nursing breaks. It is also covered in the Collective Bargaining Agreement (CBA).</p> <p>There is Group level Policy on anti-Harassment which is communicated to employees and deployed through training, posters and emails. International Women's Day is celebrated, and this is confirmed in Worker interviews.</p> <p>The Entity is working on empowering women through hiring, training, promotion and aiming towards achieving 30% female employment by 2030. The diversity and inclusion performance is reported in the 2023 Sustainability Report, pages 38-39: https://gzican.com/wp-content/uploads/2025/01/Sustainability-Report-2023.pdf</p> <p>There is a collective agreement between Entity and Metal Products Senior Staff Association of Nigeria (MEPROSSAN), specifically relating to the inclusion of female employees in shift work including night shift work with conditions such as the voluntary signing of consent forms.</p>
9.3 Indigenous Peoples	Not Applicable	<p>This Criterion is not applicable to the Entity, whilst there are Indigenous groups in both Nigeria and South Africa, there are no Indigenous Peoples in the regions where the Entity's operations are located.</p>
9.4 Free, Prior, and Informed Consent (FPIC)	Not Applicable	<p>This Criterion is not applicable to the Entity, whilst there are Indigenous groups in both Nigeria and South Africa, there are no Indigenous Peoples in the regions where the Entity's operations are located.</p>
9.5 Cultural and sacred heritage	Conformance	<p>There are no cultural or scared heritage sites in nearby areas which was confirmed via data research: https://whc.unesco.org/en/statesparties/ng</p> <p>As per these data, the nearest heritage site to any of the Entity's Facilities is over 90 kilometres from the Aba site. (A Juju Slave Route feature).</p>

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9.6a Resettlements (avoid or minimise)	Conformance	The Entity's Agbara and South African sites operate in a government managed Industrial Park. There is no resettlement caused due to setting up business activity by GZ Industries. In the case of the Aba site, the land was purchased from an individual owner for agricultural use and no resettlement was required.
9.6b Resettlements (where unavoidable)	Not Applicable	This Criterion is not applicable to the Entity as no resettlement was required.
9.7a Local Communities (rights and interests)	Conformance	The Entity has an ongoing commitment to supporting Local Communities (https://www.gzican.com/social-impact) and has disclosed its related performance in the 2023 Sustainability Report, pages 40-41: https://gzican.com/wp-content/uploads/2025/01/Sustainability-Report-2023.pdf Note: The community near the Aba site could not be visited during the site Audit due to a security threat. However, many Workers originate from this Local Community and have provided feedback on impacts and livelihoods.
9.7b Local Communities (impacts)	Conformance	The Audit team visited the two Local Communities associated with the Agbara site. Many of the Workers belong to the Local Community and hence contribute to their livelihoods. There are some impacts including high vehicle movement as part of the business activities. The Entity has implemented mitigation measures such as the construction of the road passing through the community. This has already been completed for the Agbara site and is under construction for Aba. The other possible noise impacts are mitigated by enclosing noisy activities and operations. The ambient noise and ambient air quality are also monitored periodically to confirm that it does not violate local requirements.
9.7c Local Communities (livelihoods)	Conformance	The Entity works with Local Communities across several initiative areas including education, youth employment, medical camps, and drinking water facilities as per the needs of the Local Community. In South Africa, there is an initiative called 'YES-Youth Employment Service' and others, as discussed in the 2023 Sustainability Report, pages 40-41: https://gzican.com/wp-content/uploads/2025/01/Sustainability-Report-2023.pdf Many of the Workers are members of the Local Community and hence contribute to their livelihoods. The details on social impact are disclosed in the Sustainability Report, and related information is available at: https://gzican.com/social-impact
9.8 Conflict-Affected and High-Risk Areas	Conformance	The Entity has made a commitment in its Responsible Sourcing Policy not to contribute to armed conflict or Human

CRITERION	RATING	COMMENT
		Rights abuses in Conflict-Affected and High-Risk Areas (CAHRAs). Currently, its suppliers are not located in conflict-affected areas and are assessed using available sources of information. Whilst there are CAHRAs in Nigeria, these are all in the north-east of the country.
9.9 Security practice	Conformance	<p>The Entity has assessed its security practices and security threats considering the local conditions in Nigeria. It has been comprehensively reviewed with senior leadership and the Entity monitors effective implementation on a weekly basis. The Entity's security team work closely with local police and military personnel to safeguard and protect employees, Workers, Visitors, customers and property. There have been no major security incidents reported.</p> <p>The Entity uses an external security agency in both Nigeria (armed), who have deployed male and female security guards and in South Africa (unarmed). Security personnel have been trained on company security Policies, human rights, threat prevention and response. It was also confirmed during the interview with security personnel.</p> <p>The Human and Workplace Rights Policy and training are provided on behalf of the Entity by the relevant security agencies.</p>
PRINCIPLE 10 LABOUR RIGHTS		
10.1a Freedom of Association and Right to Collective Bargaining (freedom of association)	Conformance	<p>Trade unions have a presence at the Entity's sites and are national level and registered. During the worker interviews, it was confirmed that membership is voluntary. Employees are free to choose membership or not. The membership fee each month is deducted by the Entity from employees' salaries and deposited into the trade union's accounts.</p> <p>In South Africa, there is a written recognition agreement between GZI and the National Union of Metal Workers of South Africa (NUMSA). In Nigeria, there are two trade unions with a presence on-site.</p>
10.1b Freedom of Association and Right to Collective Bargaining (collective bargaining)	Conformance	<p>The Collective Bargaining Agreement (CBA) is jointly signed by company management and union representatives for all three Facilities. For South Africa specifically, there is a national level council representing employers such as the Entity, the 'Metal and Engineering Industries Bargaining Council (MEIBC)' who have signed a collective agreement with the National Union of Metalworkers of South Africa (NUMSA) and other Trade Unions. Further information is available at:</p> <p>https://www.meibc.co.za/images/pdf/agreements/2022/MainCollectingAgreement_.pdf</p>
10.1c Freedom of Association and Right to	Not Applicable	This Criterion is not applicable as the Entity does not operate in a country (Nigeria and South Africa) where Applicable Law

CRITERION	RATING	COMMENT
Collective Bargaining (alternative means)		restricts the right to Freedom of Association and Collective Bargaining.
10.2a Child Labour (minimum age)	Conformance	As part of the Entity's Human Rights Policy, age verification is part of the hiring process and is recorded as part of employment records. It has been checked during a random check of employment records and found all the employees, including contract Workers are above 18 years of age. Additionally, during the site visit, there were no suspected cases of underage Workers.
10.2b Child Labour (hazardous)	Conformance	The Entity is not engaged in, nor supports Hazardous Child Labour.
10.2c Child Labour (worst forms)	Conformance	The Entity is not engaged in, nor supports the Worst Forms of Child Labour in its business activities.
10.3a Forced Labour (human trafficking)	Conformance	A random check of employment records and Worker interviews did not identify any sign or existence of Forced Labour including Human Trafficking. In both Nigeria and South Africa, there are certain foreign nationalities such as India and Ghana at management level and there is no sign of Forced Labour or passport retention. The Entity is not engaged in nor supports Human Trafficking either directly or through any employment or recruitment agencies.
10.3b Forced Labour (deposits, fees, advances)	Conformance	There is no practice of keeping deposits, Recruitment Fees or equipment advances from Workers either directly or through employment or recruitment agencies.
10.3c Forced Labour (migrant workers)	Conformance	The Entity does not require Migrant Workers to lodge deposits or security payments at any time during their employment period.
10.3d Forced Labour (debt bondage)	Conformance	The Entity is not involved in Forced Labour, neither directly nor through recognised labour agencies. Neither deposits nor security payments are required.
10.3e Forced Labour (freedom of movement)	Conformance	There is no restriction of movement at the Entity's workplace.
10.3f Forced Labour (retention of identity papers, permits, certificates)	Conformance	There is no retention of original documents of Workers, only copies of original documents are held.
10.3g Forced Labour (freedom to terminate employment)	Conformance	The Entity does not deny Workers the freedom to terminate their employment at any time without penalty, given notice of reasonable length as mutually agreed in the employment contract.

CRITERION	RATING	COMMENT
10.4 Non-Discrimination	Conformance	There is no Discrimination in the hiring, training and promotion, as found during a review of related documents. There are various nationalities working in both the Nigeria and South Africa sites.
10.5 Communication and engagement	Conformance	There are several programs to engage employees (e.g. periodic meetings, town hall, trainings, team day out) which was confirmed during employees' interviews. There is detailed annual training comprising of technical, leadership, and expatriate skill transfer.
10.6 Disciplinary practices	Conformance	There are written rules of disciplinary actions which prohibits corporal punishment, mental or physical coercion, Harassment, and gender-based Violence including sexual Harassment, or verbal abuse of Workers. Employees understand the disciplinary rules, which was confirmed during interviews and found to be satisfactory.
10.7a Remuneration (living wage)	Conformance	The Entity pays wages equal to and/or above the legal minimum wages to meet the basic needs and to provide for some discretionary income.
10.7b Remuneration (method of payment)	Conformance	The Entity pays wages through bank transfers on a monthly basis.
10.8 Working Time	Conformance	Working hours are recorded through a biometric attendance system. Across all three Facilities, the Entity has shift work and Working Time and Overtime (as applicable) are recorded and analysed. The shift schedule is effectively communicated to all Workers.
PRINCIPLE 11 OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Policy (policy)	Conformance	The Entity's Occupational Health and Safety (OH&S) Policy is included as part of the Entity's Quality, Health, Safety and Environment (QHSE) Policy, which was last reviewed and updated in April 2024. Refer to: https://gzican.com/wp-content/uploads/2024/04/QHSE-Policy-GZIndustries.pdf The annual HSE Policy training is conducted as a 'refresher' and Visitors induction training is provided using structured videos.
11.1b Occupational Health and Safety (OH&S) Policy (workers and visitors)	Conformance	The Entity's Health and Safety Policy has been developed and applies to all Workers and Visitors present in any area or activities under the Entity's control: https://gzican.com/certifications-and-policies
11.1c Occupational Health and Safety (OH&S) Policy (applicable law and standards)	Conformance	The Health and Safety Policy has been developed with a commitment to comply with Applicable Law on Workers' health and safety, international standards, and international conventions on OH&S: https://gzican.com/certifications-and-policies

CRITERION	RATING	COMMENT
11.1d Occupational Health and Safety (OH&S) Policy (right to stop unsafe work)	Conformance	The Health and Safety Policy has been developed to provide for Workers' right to understand the hazards and safe practices for their work, and the authority to refuse or stop unsafe work.
11.2 OH&S Management System	Conformance	<p>The latest version of valid ISO 45001:2018 certification is available and disclosed at:</p> <p>https://gzican.com/wp-content/uploads/2025/01/Agbara-ISO45001-DQS-Cert.-Exp.-May-2027.pdf (Agbara)</p> <p>https://gzican.com/wp-content/uploads/2025/01/Aba-ISO45001-DQS-Cert.-Exp.-May-2027.pdf (Aba)</p> <p>https://gzican.com/wp-content/uploads/2025/01/ISO-45001-Certificate-2024.pdf (South Africa)</p> <p>In the event of any incident, medical results are reviewed with an in-house doctor on a personalised and confidential basis for necessary medical follow-up. The corrective measures include job re-allocation and ongoing medical assistance to be paid for by the Entity.</p> <p>During the Audit and a review of related documents, improvements in the effective implementation of OH&S systems were noted.</p>
11.3 Employee engagement on health and safety	Conformance	<p>All Workers are given training on safety topics as per the training need identification matrix and an annual training plan has been developed. The employee engagement initiatives on Health & Safety issues are disclosed in the 2023 Sustainability Report, pages 31-34: https://gzican.com/wp-content/uploads/2025/01/Sustainability-Report-2023.pdf</p> <p>The Entity has commenced a 'Safety Behavioural Observation (SBO)' program to educate Workers to report unsafe acts and unsafe conditions. This program was assessed during the Audit via Worker interviews and received positive feedback.</p>
11.4 OH&S performance	Conformance	The Entity has a practice of monthly analysis of OH&S performance, named Safety and Behavioural Observation (SBO). The OH&S performance data including first aid cases, and Lost Time Injuries (LTI) are displayed within the Entity's premises and disclosed in the 2023 Sustainability Report, pages 33 and 75: https://gzican.com/wp-content/uploads/2025/01/Sustainability-Report-2023.pdf

Document Control and Version History

Revision	Date	Notes
0	21 July 2023	Certification Audit – Full Certification
1	29 April 2025	Surveillance Audit