ASI CERTIFICATION **PERFORMANCE STANDARD**

PRESENTED TO

GZ INDUSTRIES LIMITED

CERTIFICATE NUMBER
301

ASI STANDARD
PERFORMANCE STANDARD (V3.1 2023)

CERTIFICATION LEVEL
FULL CERTIFICATION

ASI ACCREDITED AUDITING FIRM
CETIZION VERIFICA

DATE OF ISSUE
21 JULY 2026

DATE OF EXPIRY
20 JULY 2029

CERTIFIED SINCE
21 JULY 2023

AUTHORISED BY



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

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).

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	• Material Conversion
ASI STANDARD	Performance Standard V3.1
AUDIT TYPE	• Initial Certification Audit (23 – 31 May 2023) • Surveillance Audit (3 – 7 February 2025) • Re-Certification Audit and Scope Change (27 July – 4 August 2026)
AUDIT FIRM	CETIZION Verifica
AUDIT DATE	• 23 – 31 May 2023 (Initial Certification Audit) • 3 – 7 February 2025 (Surveillance Audit) • 27 July – 4 August 2026 (Re-Certification Audit and Scope Change)
AUDIT REPORT SUBMISSION	• 20 June 2023 (Initial Certification Audit) • 5 April 2025 (Surveillance Audit) • 5 October 2026 (Re-Certification Audit and Scope Change)
AUDIT SCOPE	<u>Initial Certification Audit (23 – 31 May 2023)</u> 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. Supply chain activities included in the Audit Scope: • Material Conversion (Production and Transformation) All relevant Criteria in the ASI Performance Standard were included in the Audit Scope. <u>Surveillance Audit (3 – 7 February 2025)</u> 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. Supply chain activities included in the Audit Scope: • Material Conversion (Production and Transformation) All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.

	Re-Certification Audit & Scope Change (27 July – 4 August 2026) The Audit Scope covers the manufacture of Aluminium beverage cans for the food and beverage Industry at GZ Industries facilities in in Nigeria (Aba and Agbara sites) and Wadeville, South Africa. Supply chain activities included in the Audit Scope: • Material Conversion All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.
AUDIT OUTCOME	• Certification
AUDIT METHODOLOGY DECLARATION	The Auditors confirm that: ☑ The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this report. ☑ The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous. ☑ 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. ☑ The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.
CERTIFICATION PERIOD	21 July 2026 – 20 July 2029
NEXT AUDIT TYPE	Surveillance
NEXT AUDIT DATE	20 January 2028
CERTIFICATE NUMBER	301
	If you have an inquiry or complaint about this Certification, go to the third-party EthicsPoint portal at: https://Aluminium-stewardship.ethicspoint.com/ EthicsPoint is a comprehensive and confidential reporting tool that enables complaints to be securely raised, managed and responded to. This enables anonymity to be maintained where desired by complainants, or as relevant to whistleblowing situations. Information is available in five languages – English, French, Chinese, German and Portuguese (Brazil). Translation services provided by EthicsPoint enable complaints and correspondence to be managed in multiple languages.

ENTITY OVERVIEW

GZ Industries Limited (the Entity) is a leading African Aluminium beverage can company and started its activities in 2010. Its major production lines are Aluminium cans in different sizes, such as 33cl Regular, 33cl Sleek, 44cl, 50cl, etc., with an annual production capacity of three billion cans.

The Entity's major manufacturing process includes cupping, drawing, washing of the cans, external decoration, lacquering, necking, palletising finished products, storage and dispatch. The major markets/countries where products are supplied & exported are Nigeria, South Africa, Benin Republic, Ivory Coast, Togo, Kenya, Botswana, Mozambique, Zimbabwe, Tanzania, Ethiopia, etc.

The Entity has three sites. Two are in Nigeria, Agbara (56,700m2) and Aba (72,266 m2), and one is in South Africa, Wadeville (39,616 m2). The sites are well connected by road and air, and together they employ 984 people, of whom 144 are women.

MATURITY RATINGS

A rating of maturity (low, medium or high) determined by the Auditor that provides a general assessment in terms of Systems, Residual Risk and Performance assigned to a Sustainability Component.

Maturity ratings are not a direct assessment of conformance to the Standard.

	GOVERNANCE	ENVIRONMENT	SOCIAL	COMBINED RATING
SYSTEMS	Medium	Medium	Medium	MEDIUM
RISKS	High	High	High	HIGH
PERFORMANCE	Medium	Medium	Medium	MEDIUM
OVERALL		MEDIUM		

FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	The Entity maintains a legal Compliance register, has developed a Group Compliance Procedure and conducts internal audits of business functions covering legal requirements. The Entity's Legal team conducts periodic Due Diligence to check and update changes in Applicable Law and engages expert services for periodic updates on applicable legal requirements. The Entity submits the quarterly legal compliance report to the Board of Directors.
1.2 Anti-Corruption	Conformance	The Entity has implemented measures to avoid Corruption and Bribery. Employees are periodically trained on anti-Bribery and the Code of Conduct, as well as independently at hiring and receive refresher training. The associated risks are also covered under Enterprise Risk Management (ERM). Clear guidelines on gifts and facilitation, and handling public officials, help avoid and prevent Bribery and Corruption. The Group Anti-Bribery, Anti-Corruption and Financial Crime Policy is available at: https://www.gzican.com/about/certification/#toggle-id-5
1.3a-e Code of Conduct	Conformance	The Entity has developed a Code of Conduct, and employees are trained at hiring and receive refresher training. Violations of the Code of Conduct can be reported at compliance@gzican.com or through the Entity's website: https://www.gzican.com/contact-us/ The Group Code of Conduct is available at: https://www.gzican.com/about/certification/#toggle-id-6
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	The Entity has developed an Environmental, Social and Governance (ESG) Policy committing to respecting regulations, Labour rights, Human Rights, the environment, and safety. 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. The ESG Policy is communicated internally as well as to external Stakeholders via the website: https://www.gzican.com/about/certification/
2.2a-c Leadership	Conformance	The Entity's leadership team has confirmed its support for implementing the ASI Performance Standard requirements, including necessary resources, infrastructure, employee 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://www.gzican.com/about/certification/

CRITERION	RATING	COMMENT
2.3b Environmental and Social Management Systems – Social	Conformance	The Entity has a documented Social Management System through a Social Policy, a procedure, and risk identification (internal and external). The Entity has undertaken audits to evaluate its social system (SMETA) at all three facilities. The Entity undertakes periodic monitoring and engagement activities, including with contractors, to ensure ongoing conformance with Applicable Law and other Group practices.
2.4a-e Responsible Sourcing	Minor Non-Conformance	The Entity has developed a supplier onboarding procedure, a procurement process and associated policies. The Entity has developed and communicated the Supplier Code of Conduct to suppliers. However, the Supplier Code of Conduct is not publicly disclosed. The Entity's Code of Business Ethics cover some of the suppliers' requirements: https://www.gzican.com/about/certification/#toggle-id-6. However, it does not explicitly state a responsible sourcing commitment or the publication of a standalone supplier Code of Conduct. The Entity's defined supplier Due Diligence activities include supplier monitoring/audit; however, the last monitoring hasn't been conducted by the time of the Audit. More information is available in the 2025 Sustainability Report, page 18: https://www.gzican.com/report-viewer/?doc=NVZWZXBQR0hmQ3hQdGlrd1JPTDlCQnV0cjFxMnBYVXRjaG84WmxRU25RSkE5UEEwMDV5SlhHS2x5SkNMYVgrbA%3D%3D
2.5a-g Environmental and Social Impact Assessments	Not Applicable	This Criterion is not applicable to the Entity as no New Projects or Major Changes have occurred. The Entity, however, has implemented a 'Budget and Budgetary Control Policy' which details annual budgeting, capital expenditure, operational expenditure, project evaluation and approval processes covering broader categories including growth, Health, Safety and Environment, cost saving, quality and others.
2.6a-h Human Rights Impact Assessment	Not Applicable	This Criterion is not applicable to the Entity as no New Projects or Major Changes have occurred. The Entity, however, has implemented a 'Budget and Budgetary Control Policy' which details annual budgeting, capital expenditure, operational expenditure, project evaluation and approval processes covering broader categories including growth, Health, Safety and Environment, cost saving, quality and others.
2.7a-f Emergency Response Plan	Conformance	The Entity has implemented an Emergency Response Plan (ERP) that incorporates both Nigerian sites, with a separate ERP for the South African plant. 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. The Emergency Plan is periodically updated, and it is accessible to stakeholders upon request. The related disclosures are available on the 2025 Sustainability Report: https://www.gzican.com/report-viewer/?doc=NVZWZXBQR0hmQ3hQdGlrd1JPTDlCQnV0cjFxMnBYVXRjaG84WmxRU25RSkE5UEEwMDV5SlhHS2x5SkNMYVgrbA%3D%3D
2.8a-d Suspended Operations	Conformance	The Entity has implemented an Enterprise Risk Management Framework covering all facilities and corporate functions. Overall responsibility is the Group CFO. Business disruptions include US

CRITERION	RATING	COMMENT
		sanctions, USD volatility, goods clearance from customs/port, supply of can ends from a supplier, technical staff, etc. Country-specific risks have also been identified.
2.9a-b 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.
2.10a-b Closure, Decommissioning and Divestment	Conformance	The Entity has developed detailed guidelines for closure, decommissioning and divestment which outline business concerns, technical evaluation, strategic enablers, and information requirements.
3. TRANSPARENCY		
3.1a-b Sustainability Reporting	Conformance	The Entity has developed and published its Group Sustainability Report covering all three manufacturing facilities, in line with the GRI reporting framework. The stakeholder engagement and materiality assessment have been conducted, and more information is available in the 2025 Sustainability Report, pages 15-16: https://www.gzican.com/report-viewer/?doc=NVZWZXBQR0hmQ3hQdGlrd1JPTDlCQnV0cjFxMnBYVXRjaG84WmxRU25RSkE5UEEwMDV5SlhHS2x5SkNMYVgrbA%3D%3D
3.2 Non-compliance and Liabilities	Conformance	The Entity has no significant fines, judgments, penalties and non-monetary sanctions for failure to comply with applicable Law, as disclosed on the 2025 Sustainability Report, page 17: https://www.gzican.com/report-viewer/?doc=NVZWZXBQR0hmQ3hQdGlrd1JPTDlCQnV0cjFxMnBYVXRjaG84WmxRU25RSkE5UEEwMDV5SlhHS2x5SkNMYVgrbA%3D%3D
3.3a-c Payments to Governments	Conformance	The Entity only makes payments to the Government for statutory taxes and contractual obligations, such as VAT, social security, customs, etc., in local currency. Being a non-listed company, financial details are not publicly disclosed but available upon request. Financial auditors independently audit the financial report. The Entity does not make any payment of political contributions, as disclosed on the 2025 Sustainability Report, page 17: https://www.gzican.com/report-viewer/?doc=NVZWZXBQR0hmQ3hQdGlrd1JPTDlCQnV0cjFxMnBYVXRjaG84WmxRU25RSkE5UEEwMDV5SlhHS2x5SkNMYVgrbA%3D%3D
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	The Entity has established a Grievance Procedure to cover all stakeholders, including employees, the local community, suppliers, and NGOs, and it is publicly available at: https://www.gzican.com/about/certification/#toggle-id-8 The Community Relations Policy covers three communities near the Aba plant and includes details such as recruiting members from those communities. The procedure details external stakeholder reporting channels, such as email (**compliance@gzican.com**), written letters to the Community Liaison Officer, and in-person meetings. The Entity maintains a monthly compliance log; it records community-related requests/complaints and actions taken, and the Entity is expected to de-silt municipal drainage.
4. MATERIAL STEWARDSHIP		

CRITERION	RATING	COMMENT
4.1a Environmental Life Cycle Assessment	Conformance	The Entity has evaluated the life cycle impacts of its can Product for both Nigeria and South Africa sites, using the 'Cradle-to-Gate' methodology as per ISO 14040. The Life Cycle Assessment (LCA) flow chart states a Cradle-to-Gate approach with modules C4 and D.
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	The Entity conducted a Cradle-to-Gate LCA and some of the related information is disclosed in the 2025 Sustainability Report, page 34: https://www.gzican.com/report-viewer/?doc=NVZWZXBQR0hmQ3hQdGlrd1JPTDlCQnV0cjFxMnBYVXRjaG84WmxRU25RSkE5UEEwMDV5SlhHS2x5SkNMYVgrbA%3D%3D The detailed LCA results are available to Stakeholders and interested parties upon request. The Entity has received no such requests from interested parties or Stakeholders.
4.2 Product Design	Conformance	Although customers largely provide the product specifications, the Entity has a dedicated Group-Level team that reviews and improves product and process design for resource efficiency.
4.3a-b Aluminium Process Scrap	Conformance	The Entity collects Process Scrap and categorises it as class-1 (plain) and class-3 (colour). Different balers handle plain and colour scrap. At the Agbara plant, the Entity has added a third baler to handle coloured Aluminium Scrap (class-3) separately. 100% of the Entity's Aluminium Process Scrap is collected and processed through a baling press to compress into cubes, which are then sent to a metal supplier. The Ministry of Finance has approved outbound dispatch of Process Scrap, and the Customs Area Controller, Lagos, has been informed. In South Africa, law prohibits export dispatch of Process Scrap, and all Process Scrap is sent to a can stock supplier. Further information is available in the 2025 Sustainability Report, page 34: https://www.gzican.com/report-viewer/?doc=NVZWZXBQR0hmQ3hQdGlrd1JPTDlCQnV0cjFxMnBYVXRjaG84WmxRU25RSkE5UEEwMDV5SlhHS2x5SkNMYVgrbA%3D%3D
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Conformance	The Entity has scaled up its circularity efforts; it collected 312 metric tons of Used Beverage Cans (UBC) in 2025, 56% above its annual target, as part of its recycling strategy. The related disclosure has been made in the 2025 Sustainability Report, page 36: https://www.gzican.com/report-viewer/?doc=NVZWZXBQR0hmQ3hQdGlrd1JPTDlCQnV0cjFxMnBYVXRjaG84WmxRU25RSkE5UEEwMDV5SlhHS2x5SkNMYVgrbA%3D%3D The Entity is a member of the Food Beverage Recycling Alliance (FBRA) of Nigeria. https://www.fbranigeria.ng/about-us
4.4d Collection and Recycling of Products at End of Life	Conformance	The Entity is working to increase collection of Used Beverage Cans (UBC) and has increased collection targets for 2026 by over 200% compared to 2025. It works with country-level UBC collectors through a cooperative organisation and makes ongoing efforts to increase the collection rate and "can-to-can" recycling. Most UBC is collected from customer sites and landfill sites because Nigeria lacks a formal waste management system. In South Africa, the Entity is a member of Metpac SA (https://www.metpacsa.org.za/membership/), an association of the metal packaging industry in South Africa and works with the Government to promote sustainability and report material flows. The Entity is reporting quarterly data about the quantity of can stock purchased, cans produced, sold within SA and exports, etc., in a prescribed format to Metpack SA, which in turn consolidates the

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		information and reports to Government. More information about total UBC volume collected and reuse/remelt through the metal supplier is available in the 2025 Sustainability Report, pages 36 & 44, https://www.gzican.com/report-viewer/?doc=NVZWZXBQR0hmQ3hQdGlrd1JPTDlCQnV0cjFxMnBYVXRjaG84WmxRU25RSkE5UEEwMDV5SlhHS2x5SkNMYVgrbA%3D%3D
5. GREENHOUSE GAS EMISSIONS		
5.1a-b Disclosure of GHG Emissions and Energy Use	Minor Non-Conformance	The Entity has calculated its Material energy consumption and Greenhouse Gas (GHG) emissions (Scope 1 & 2) in absolute numbers and equivalent 000'33cl can; related disclosures are made on the 2025 Sustainability Report, pages 12 and 34: https://www.gzican.com/report-viewer/?doc=NVZWZXBQR0hmQ3hQdGlrd1JPTDlCQnV0cjFxMnBYVXRjaG84WmxRU25RSkE5UEEwMDV5SlhHS2x5SkNMYVgrbA%3D%3D The GHG emissions reported are independently verified. The Entity has calculated its Scope 3; however, it does not disclose GHG Emissions for Scope 3, Category 1 (purchased Aluminium material) as a source of Material emissions.
5.2a Aluminium Smelter GHG Emissions Intensity - Started production after 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.2b Aluminium Smelter GHG Emissions Intensity - In production up to and including 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3a GHG Emissions Reduction Plans	Minor Non-Conformance	The Entity has developed its GHG Emissions Reduction Plan using the ASI methodology to confirm alignment with the 1.5 °C warming scenario. Per SBTi, a 42% reduction is required by 2030 from a 2022 baseline (Scope 1+2), while the Entity set a 50% target. The GHG Reduction Plan is available in the 2025 Sustainability Report, pages 12, 35 and 44: https://www.gzican.com/report-viewer/?doc=NVZWZXBQR0hmQ3hQdGlrd1JPTDlCQnV0cjFxMnBYVXRjaG84WmxRU25RSkE5UEEwMDV5SlhHS2x5SkNMYVgrbA%3D%3D The Entity's GHG Reduction Plan, however, does not include the disclosure of Scope 3, Category 1 (purchased Aluminium material) as a source of Material emissions.
5.3b-e GHG Emissions Reduction Plans – Targets, review and disclosure	Conformance	The Entity has set year-on-year reduction and intermediate targets covering Scope 1 & 2 GHG emissions. The 2025 reduction target is 15.27 tCO2e/million 33 cl equivalent cans; actual: 13.85 tCO2e/m33cl eqv. The 2028 target is 11.74, and the 2030 target is 9.4 (unit: tCO2e per million 33 cl equivalent cans), a 50% reduction from the 2022 baseline, with actual performance of 18.79. The related disclosures are available in the 2025 Sustainability Report, pages 12, 35 and 44: https://www.gzican.com/report-viewer/?doc=NVZWZXBQR0hmQ3hQdGlrd1JPTDlCQnV0cjFxMnBYVXRjaG84WmxRU25RSkE5UEEwMDV5SlhHS2x5SkNMYVgrbA%3D%3D

CRITERION	RATING	COMMENT
5.4 GHG Emissions Management	Conformance	The Entity has established clear organisation, roles and responsibilities to handle GHG emissions. The Standard Operating Procedure (SOP) provides a detailed step-by-step calculation method, formulas, emission factors, etc. The Entity's existing GHG performance against the target value confirms the effectiveness of its GHG Emissions Management.
6. EMISSIONS, EFFLUENTS AND WASTE		
6.1a-f Emissions to Air	Conformance	The Entity conducts quarterly air emissions monitoring through an accredited agency. The last parameters were found within permissible limits. The Entity also monitors ambient air emissions and microbial analysis in air in the body maker, palletiser, etc as part of its environmental monitoring program. The diesel generators and other stacks have been added to a total of 16 emission sources, externally monitored by an accredited agency. The washer stack and internal bake oven check parameters like particulate matter, etc. The related disclosures are made in the 2025 Sustainability Report, pages 38-44: https://www.gzican.com/report-viewer/?doc=NVZWZXBQR0hmQ3hQdGlrd1JPTDlCQnV0cjFxMnBYVXRjaG84WmxRU25RSkE5UEEwMDV5SlhHS2x5SkNMYVgrbA%3D%3D
6.2a-g Discharges to Water	Conformance	The Entity treats process wastewater in its effluent treatment plant and discharges it to the municipal sewer. An external accredited agency conducts monthly tests, and the results are within permissible limits. The Entity submits the quarterly report to both provincial and federal authorities. The Entity measures discharge quantities through a flow meter, discharges into the community drain, and finally discharges into the nearby IDANYI river swamp (approx. 1 km). The related disclosures are made in the 2025 Sustainability Report, pages 38-44: https://www.gzican.com/report-viewer/?doc=NVZWZXBQR0hmQ3hQdGlrd1JPTDlCQnV0cjFxMnBYVXRjaG84WmxRU25RSkE5UEEwMDV5SlhHS2x5SkNMYVgrbA%3D%3D
6.3a-g Assessment and Management of Spills and Leakages	Conformance	The Entity has undertaken a Spills and Leakage risk assessment as part of its Environmental 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. The on-site Emergency Response Plan includes details on managing chemical Spills and gas Leakages. The Entity provides personnel training, periodic workplace monitoring and reporting, and spill kits. There has been no change in the Spills & Leakage risk assessment or implementation practices since the previous ASI Audit.
6.4a-b Public Disclosure of Spills and Leakages	Conformance	The Entity reports any incident of Spills/Leakage by contacting the HSE team, emailing, and/or submitting a behavioural observation form. The Entity then enters all such reports in a report summary sheet and reports Spills/Leakage incidents internally monthly. There have been no reportable Spills/Leakage incidents since the previous ASI Audit. The related disclosure is available in the 2025 Sustainability Report: https://www.gzican.com/report-viewer/?doc=NVZWZXBQR0hmQ3hQdGlrd1JPTDlCQnV0cjFxMnBYVXRjaG84WmxRU25RSkE5UEEwMDV5SlhHS2x5SkNMYVgrbA%3D%3D
6.5a-c Waste Management and Reporting	Conformance	The Entity has developed a Waste Management Procedure that defines waste minimisation and includes other relevant information for handling Hazardous and Non-Hazardous Waste. Hazardous Wastes

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		are disposed of by approved agencies. The Entity is working to reduce waste to landfill (all types of waste excluding Aluminium, Process Scrap). The baseline in Y2022 was 1019 tons, with a reduction target of 50% by 2030 and Zero waste to Landfill by 2040. The annual trends show a reduction and are on track to achieve the 2030/2040 goals. The ETP sludge from Nigerian facilities goes to cement factories. The related disclosures are made in the 2025 Sustainability Report, pages 12, 37 & 43: https://www.gzican.com/report-viewer/?doc=NVZWZXBQR0hmQ3hQdGlrd1JPTDlCQnV0cjFxMnBYVXRjaG84WmxRU25RSkE5UEEwMDV5SlhHS2x5SkNMYVgrbA%3D%3D
6.6a-g Bauxite Residue	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7a-f Spent Pot Lining (SPL)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8a-d Dross	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
7. WATER STEWARDSHIP		
7.1a-b Water Assessment and Disclosure	Conformance	The Entity has developed a water balance diagram indicating intake from the bore well and distribution to domestic and process consumption. The Entity addresses the Entity-Level Water Risk Assessment as part of its ISO 14001-certified Environmental Management System and impact evaluation. At the South African site, the Entity takes water from the municipal source and discharges treated effluent into the municipal drain. In response to water stress in South Africa (extremely high), the Entity is implementing rainwater harvesting (under construction) and proposes implementing Zero Liquid Discharge (ZLD). If the South Africa project is successful, the Entity will review and implement it in Nigerian facilities. The South African Facility has reduced input water requirements by approximately 23% through improvements in the washing process. The Entity addresses water resource depletion and water pollution and has developed and verified mitigation measures or improvement plans. It has assessed impacts related to recent emergency water supply interruptions, which restricted water supply; additional water demand is met through purchased water via tankers. The related disclosures are made in the Sustainability Report, pages 12, 37 & 43: https://www.gzican.com/report-viewer/?doc=NVZWZXBQR0hmQ3hQdGlrd1JPTDlCQnV0cjFxMnBYVXRjaG84WmxRU25RSkE5UEEwMDV5SlhHS2x5SkNMYVgrbA%3D%3D
7.2a-e Water Management	Conformance	The Entity's Water Management practices are described in the Environment Reporting Procedure, which requires installing water meters, monitoring and recording daily readings, conducting regular Leakage checks, and installing automatic valves. The Entity's Water Management Plan includes water use reduction targets and daily checks of water-based equipment. The Entity has set water reduction targets of 50 Ltr/000,33 cl eqv, with 2022 as the baseline year. The annual targets and performance are recorded; e.g year 2025: Agbara: 64 against a target of 108, Aba: 72 against a target of 119, South Africa: 96 against a target of 86, Group average: 78 (all units: qty of water in Ltr per thousand 33 cl can equivalent). The Entity has identified CAPEX projects to achieve the water reduction goals.

CRITERION	RATING	COMMENT
8. BIODIVERSITY AND ECOSYSTEM SERVICES		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	The Entity has conducted Biodiversity Risk Assessments at all three facilities, including operational and buffer areas and the risk assessment resulted in a 'Low' risk rating. The Entity consults internal and external stakeholders (local communities) on Biodiversity mitigation measures, including tree planting and water conservation.
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Not Applicable	This Criterion is not applicable to the Entity as there is no impact to the Ecosystem Services within the Entity's Area of Influence
8.2a-g Biodiversity Management	Not Applicable	This Criterion is not applicable to the Entity as the risks to Biodiversity has been assessed as 'Low'.
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable to the Entity as there is no impact to the Ecosystem Services within the Entity's Area of Influence
8.4 Alien Species	Conformance	The Entity proactively prevents accidental or deliberate introduction of Alien Species that could have significant adverse impacts on biodiversity. The Entity chemically treats wooden packaging to prevent the spread of Alien Species.
8.5a-b Commitment to "No Go" in World Heritage Properties	Conformance	The Entity is committed to not exploring or developing New Projects in World Heritage Properties. The Entity's current business operations are not near any World Heritage Properties.
8.6a-d Protected Areas	Conformance	The Entity's current operations are not near Protected Areas or Biodiversity sensitivity zones.
8.6e Protected Areas - Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.7a-i Mine Rehabilitation	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9. HUMAN RIGHTS		
9.1a-d Human Rights Due Diligence	Minor Non-Conformance	The Entity has developed an employee handbook, indicating a commitment to respect local laws and UN Declarations and ILO Conventions on Human Rights and employment practices. The Entity has conducted Human Rights Due Diligence and risk analysis, including consultations on different types of Human Rights such as the Freedom of Association and Right to Collective Bargaining, Child Labour, community health, safety, and security, separately for Nigeria and South Africa. The Labour service providers, such as security agencies, canteen, and cleaning agencies, are audited two times a year using a structured checklist (and consultation with those contract workers). Training has been provided on various aspects of Human Rights, e.g., Forced Labour and grievance procedures. The Entity has developed and implemented related policies and practices, such as the Employee Relations Statement covering topics like remuneration, modern slavery, working hours, public holidays, signed by senior management. 2. Human Rights Statement, signed by CHRO,

CRITERION	RATING	COMMENT
		covering requirements like purpose, scope, human rights commitment and reporting grievances. The Entity, however, has not publicly disclosed its Human Rights Policy, which indicates its commitment to respecting Human Rights with reference to the UN Guiding Principles on Business and Human Rights.
9.2a-e Gender Equity and Women's Empowerment	Conformance	The Entity is working towards diversity, equity and inclusion. Its Diversity, Equity, Inclusion and Belonging Commitment Policy is available at: https://www.gzican.com/about/certification/#toggle-id-9 Gender diversity is increasing, with a goal of 30% by 2030 (up from 12% in 2022); 2025 performance was 18%. The related performance has been disclosed in the 2025 Sustainability Report, pages 12 and 42: https://www.gzican.com/report-viewer/?doc=NVZWZXBQR0hmQ3hQdGlrd1JPTDlCQnV0cjFxMnBYVXRjaG84WmxRU25RSkE5UEEwMDV5SlhHS2x5SkNMYVgrbA%3D%3D A collective agreement exists between the Entity and the 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.
9.3a-i Indigenous Peoples	Conformance	There are no Indigenous Peoples near the Entity's operational sites and Area of Influence. The Entity is working with local communities as part of its Corporate Social Responsibility Policy and its commitment made and publicly disclosed: https://www.gzican.com/about/certification/#toggle-id-7
9.4a Free, Prior, and Informed Consent (FPIC) - New Projects or Major Changes	Not Applicable	This Criterion is not applicable to the Entity, as the Entity is not undergoing New Projects or Major Changes.
9.4b Free, Prior, and Informed Consent (FPIC) - Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.4c Free, Prior, and Informed Consent (FPIC) - Demonstrate support	Not Applicable	This Criterion is not applicable to the Entity, as it has had no New Projects or Major Changes since joining ASI.
9.5a Cultural and Sacred Heritage – Identification	Conformance	The Entity has conducted research and confirmed it is not located near any Cultural or Sacred Heritage site. The nearest heritage site to any of the Entity's Facilities is over 90 kilometres from the Aba site (Juju Slave Route feature).
9.5b Cultural and Sacred Heritage – Impacts	Not Applicable	This Criterion is not applicable to the Entity, as there are no Cultural and Sacred Heritage sites in the vicinity of the Entity.
9.6a-i Displacement	Conformance	The Entity's Agbara and South African sites operate in a government-managed Industrial Park. GZ Industries has caused no resettlement. At the Aba site, the Entity purchased the land from an individual owner for agricultural use, and no resettlement was required.

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9.7a-h Affected Populations and Organisations	Conformance	The Entity has an ongoing commitment to supporting Local Communities. The Aba facility has a Community Relations Policy with the three nearby communities and provides free potable water 24x7. The related disclosures are in the 2025 Sustainability Report 2025, pages 31-32: https://www.gzican.com/report-viewer/?doc=NVZWZXBQR0hmQ3hQdGlrd1JPTDlCQnV0cjFxMnBYVXRjaG84WmxRU25RSkE5UEEwMDV5SlhHS2x5SkNMYVgrbA%3D%3D The Entity has a Community Relations Policy specific to the Aba plant, which has 3 host communities. At the Aba plant, the Entity provides free potable water 24x7 to adjacent host communities.
9.8a Conflict-Affected and High-Risk Areas - Strong management systems	Conformance	The Entity has committed in its Responsible Sourcing Policy not to contribute to armed conflict or Human 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 information sources. Whilst there are CAHRAs in Nigeria, these are all in the north-east of the country.
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Conformance	The Entity has conducted a CAHRAs Risk Assessment using international indices for its Aluminium upstream supply chain and confirmed the absence of CAHRAs.
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Conformance	The Entity has developed a Risk Management Strategy to address CAHRAs and other risks in its Aluminium upstream supply chain, including future risks.
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Conformance	The Entity has undergone the ASI Performance Standard v3.1 Audit and thereby fulfils this Criterion's requirements.
9.8e Conflict-Affected and High-Risk Areas - Report annually	Conformance	The Entity disclosed its supply chain due diligence, responsible sourcing practices and performance outcomes. The Entity has identified no CAHRAs or other red flags in its supply chain. The related disclosures have been made in the 2025 Sustainability Report, page 19: https://www.gzican.com/report-viewer/?doc=NVZWZXBQR0hmQ3hQdGlrd1JPTDlCQnV0cjFxMnBYVXRjaG84WmxRU25RSkE5UEEwMDV5SlhHS2x5SkNMYVgrbA%3D%3D And on its website: Our Governance Approach - GZ Industries Limited
9.9 Security practice	Conformance	The Entity's security team work closely with local police and military personnel to safeguard and protect employees, Workers, visitors, customers and property. The Entity uses an external security agency in both Nigeria (armed), which has 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.
10. LABOUR RIGHTS		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	Trade Unions have a presence at the Entity's sites and are national-level and registered, and participation is voluntary. The Entity deducts the monthly membership fee from employees' salaries and deposits it into the Trade Union's accounts. In South Africa, GZI and the National Union of Metal Workers of South Africa (NUMSA) have a written recognition agreement. In Nigeria, two Trade Unions have an on-site

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		presence. The Collective Bargaining Agreement (CBA) is jointly signed by company management and Union Representatives for all Facilities. In South Africa, a national-level council representing employers, the 'Metal and Engineering Industries Bargaining Council (MEIBC)', has signed a collective agreement with the National Union of Metal Workers of South Africa (NUMSA) and other Trade Unions. Management and the Trade Union meet quarterly. The Entity has a good practice of sponsoring Trade Union representatives to participate in the Nigeria Labour Convention annual event.
10.1d Freedom of Association and Right to Collective Bargaining - Alternative means in context of Applicable Law	Not Applicable	This Criterion is not applicable as the Entity does not operate in a country where Applicable Law restricts the right to Freedom of Association and Collective Bargaining.
10.2a-c Child Labour	Conformance	The Entity is not engaged in, nor supports Hazardous Child Labour or the Worst Forms of Child Labour in its business activities. The Entity verifies Workers' age as part of the hiring process. All the employees, including contract Workers, are above 18 years of age.
10.3a-c Forced Labour	Minor Non-Conformance	The Entity is not engaged in, nor does it support, human trafficking either directly or through any employment or recruitment agencies. The Entity does not keep deposits, recruitment fees, or equipment, advances from Workers, either directly or through employment or recruitment agencies. The Entity does not restrict movement at its workplace or retain Workers' original documents; it holds only copies. It does not deny Workers the freedom to terminate employment at any time without penalty, provided they give notice of a reasonable length as mutually agreed in the employment contract. Forced Labour has been covered under the Entity's Human Rights Due Diligence Assessment. A random check of employment records and Worker interviews did not identify any sign or existence of Forced Labour. The Entity, however, has not publicly disclosed an annual Modern Slavery Statement detailing its actions to address modern slavery.
10.4a-c Non-Discrimination	Conformance	The Entity has made a formal commitment to prohibit Discrimination in its business activities and reflected it as part of the Diversity, Equity, Inclusion and Belonging Policy: https://www.gzican.com/about/certification/#toggle-id-9 During Workers' interviews and review of implementation records pertaining to hiring, career development, and the grievance log. No instances of discriminatory practices regarding gender, sexual orientation, age, religion, cultural background, political affiliation, etc. were found. There are various nationalities working in both Nigeria and South Africa
10.5 Communication and engagement	Conformance	The Entity has programs to engage with employees, such as periodic meetings, town halls (quarterly), training, team days out, etc., as confirmed during employee interviews. The Entity has a detailed annual training plan covering technical, leadership, expatriate skill transfer, job-specific training, and soft skills training programs such as the "Health is Wealth" prioritising Worker's self-care. The Entity plans employee engagement activities quarterly, e.g., football, aerobic sessions.

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10.6a-g Violence and Harassment	Minor Non-Conformance	The Entity has developed a Group Anti-Harassment Policy. It covers sexual harassment, verbal, physical, bullying, etc., and details the reporting and investigation processes. It is also part of the Code of Conduct and provides training to employees. It was checked during consultation with Workers and trade union representatives. The Entity, however, has not publicly disclosed its existing Anti-Harassment Policy.
10.7a-c Remuneration	Conformance	The Entity has calculated a living wage, of which the largest expenses are food, taxes and social security; 100% of the Entity's full-time employees receive an equal or higher living wage than estimated. The salary is paid monthly via bank transfer. All employees have access to pay slips detailing salary earned, statutory deductions and net payment. It was checked during consultation with Workers and Trade Union representatives.
10.8a-c Working Time	Conformance	The Entity is following different shift timings and working hours as per job requirements. The Entity use ERP to record working hours and overtime. The remuneration cycle runs from the 19th of the last month to the 18th of the current month, and the monthly salary is paid on the 24th of each month. Any overtime works carried out is paid at premium rate as per national laws and/or agreed collective bargaining agreement. The Entity's working hours practices conform to the national regulations.
10.9a-b Informing Workers of Rights	Conformance	The Entity informs Workers of their rights through training, routine communication and engagement, and Code of Conduct training. The Entity's practices of informing Workers of their rights were checked during Workers' interviews and plant visits and found satisfactory.
11. OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	The Entity has a valid ISO 45001:2018 certificate and operates according to its documented Occupational Health and Safety (OH&S) Management System. The Entity conducts medical surveillance annually, with additional tests such as spirometry and audiometry for Workers involved in Hazardous processes (e.g., ink preparation). The other areas of the OH&S Management System, such as Hazard analysis, permit to Work Health and Safety training were checked and found satisfactory.
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Conformance	The Entity has implemented a system for monthly KPI tracking consisting of leading and lagging indicators. The Entity's leading indicators include: number of Safety Behavioural observations and HSE training. The Entity's lagging indicators include fatality, lost time injury (LTI), restricted workday case (RWC), medical treatment case, first aid case, and total Incident rate: target 0.54, actual 0.85. The Entity has conducted peer benchmarking. The related disclosure has been made in the 2025 Sustainability Report, pages 12 and 30: https://www.gzican.com/report-viewer/?doc=NVZWZXBQR0hmQ3hQdGlrd1JPTDlCQnV0cjFxMnBYVXRjaG84WmxRU25RSkE5UEEwMDV5SlhHS2x5SkNMYVgrbA%3D%3D
11.2 Employee engagement on Health and Safety	Conformance	The Entity provides Workers with training on safety topics in line with its Annual Training Plan. The Entity has commenced a 'Safety Behavioural Observation (SBO)' program to educate Workers to report unsafe acts

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		and unsafe conditions. In Nigeria, safety-related topics are discussed as part of periodic consultation with Trade Unions, while in South Africa, a SHE committee discusses health and safety in the workplace. Workers actively participate in Health & Safety risk assessments. The Entity celebrates HSE Week, which involves engagement activities like quizzes, competitions, etc.

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DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	21 July 2023	Initial Certification Audit – Full Certification
1	29 April 2025	Surveillance Audit
2	25 November 2026	Re-Certification Audit and Scope Change – Full Certification. Scope Change to apply PS V3.1 and corresponding change to supply chain activities to 'Material Conversion'.