

# Materiality

We focus on what is material to our stakeholders, that is why we conduct regular materiality assessments to make sure we report about sustainability issues that matter to them most.

## Materiality process

In 2022, ACEN conducted a series of materiality exercises in collaboration with an external consultant and business unit heads. ACEN's material ESG issues were updated to reflect our engagements with investors, rating institutions, and other stakeholder concerns regarding ESG. This was supplemented by research activities on the latest developments around sustainability reporting frameworks and industry-specific sustainability issues.

Roadshows were conducted with ACEN's leadership team and the board-level Sustainability Committee to validate ACEN's material ESG issues and identify strategic action plans around key ESG issues moving forward. We will continually update our material issues and ESG strategy based on our ongoing engagement with stakeholders to ensure relevance.

## Material issues

### Economic

#### Economic performance

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#### Power generation

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### Environment

#### Climate strategy

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#### Ghg emissions

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#### Water management

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#### Waste management

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#### Biodiversity

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### Social

#### Human capital management

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#### Health and safety

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#### Community engagement

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### Governance

#### Anti-corruption and business ethics

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#### Corporate governance

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#### Diversity in leadership

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