

# ESG indices

## Economic

Framework	Code	Description	Location
<b>Economic performance</b>			
GRI	201-1	Direct economic value generated and distributed	2022 Integrated Report, page 75
	203-2	Significant indirect economic impacts	2022 Integrated Report, pages 34-39
<b>Power generation</b>			
SASB	IF-EU-000.D	Total electricity generated, percentage by major energy source, percentage in regulated markets	2022 Integrated Report, page 17

## Environment

Framework	Code	Description	Location
<b>Climate strategy</b>			
GRI	302-1	Energy consumption within the organization	2022 Integrated Report, page 75
SASB	IF-EU-110a.1	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	2022 Integrated Report, pages 24, 26, 46, 48
TCFD	Governance: Disclosure A	Describe the board's oversight of climate-related risks and opportunities	2022 Integrated Report, page 45
	Governance: Disclosure B	Describe management's role in assessing and managing climate-related risks and opportunities.	2022 Integrated Report, page 45
	Strategy: Disclosure A	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	2022 Integrated Report, pages 46-47
	Strategy: Disclosure B	Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	2022 Integrated Report, pages 46-47
	Risk Management: Disclosure A	Describe the organization's processes for identifying and assessing climate-related risks.	2022 Integrated Report, pages 44, 48
	Risk Management: Disclosure B	Describe the organization's processes for managing climate-related risks.	2022 Integrated Report, pages 44, 48
	Risk Management: Disclosure C	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	2022 Integrated Report, pages 44, 48
	Metrics and Targets: Disclosure C	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets	2022 Integrated Report, pages 26, 48

# ESG indices

## Environment

Framework	Code	Description	Location
<b>GHG emissions</b>			
GRI	305-1	Direct (Scope 1) GHG emissions	2022 Integrated Report, pages 48, 75
	305-2	Energy indirect (Scope 2) GHG emissions	2022 Integrated Report, pages 48, 75
	305-3	Other indirect (Scope 3) GHG emissions	2022 Integrated Report, page 48
	305-4	GHG emissions intensity	2022 Integrated Report, page 75
SASB	IF-EU-110a.1	(1) Gross global Scope 1 emissions, percentage covered under (2) emissions-limiting regulations, and (3) emissions-reporting regulations	2022 Integrated Report, pages 48, 75
		(1) Number of customers served in markets subject to renewable portfolio standards (RPS)	2022 Integrated Report, page 17
TCFD	Metrics and Targets: Disclosure B	Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	2022 Integrated Report, pages 48, 75
<b>Water management</b>			
GRI	303-3	Water withdrawal	2022 Integrated Report, pages 29, 76
	303-5	Water consumption	2022 Integrated Report, pages 29, 76
SASB	IF-EU-140a.1	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	2022 Integrated Report, pages 29, 76
	IF-EU-140a.2	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	2022 Integrated Report, page 29
	IF-EU-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	2022 Integrated Report, page 29
<b>Waste management</b>			
GRI	306-3	Waste generated	2022 Integrated Report, page 76
	306-5	Waste directed to disposal	2022 Integrated Report, page 76
SASB		Amount of coal combustion residuals (CCR) generated, percentage recycled	2022 Integrated Report, page 76
<b>Biodiversity</b>			
GRI	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	2022 Integrated Report, page 27
	304-3	Habitats protected or restored	2022 Integrated Report, page 27

# ESG indices

## Social

Framework	Code	Description	Location
<b>Human capital management</b>			
GRI	401-1	New employee hires and employee turnover	2022 Integrated Report, page 77
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	2022 Integrated Report, page 32
	404-1	Average hours of training per year per employee	2022 Integrated Report, page 77
	404-2	Programs for upgrading employee skills and transition assistance programs	2022 Integrated Report, pages 31-32
	404-3	Percentage of employees receiving regular performance and career development reviews	2022 Integrated Report, pages 31-32
<b>Health and safety</b>			
GRI	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	2022 Integrated Report, page 33
	403-8	Workers covered by an occupational health and safety management system	2022 Integrated Report, page 33
	403-9	Work-related injuries	2022 Integrated Report, page 77
SASB	IF-EU-320a.1	(1) Total recordable incident rate (TRIR), (2) fatality rate	2022 Integrated Report, page 77
<b>Community engagement</b>			
GRI	413-1	Operations with local community engagement, impact assessments, and development programs	2022 Integrated Report, pages 28, 34-39

## Governance

Framework	Code	Description	Location
<b>Anti-corruption and business ethics</b>			
GRI	205-2	Communication and training about anti-corruption policies and procedures	2022 Integrated Report, page 41
	205-3	Confirmed incidents of corruption and actions taken	2022 Integrated Report, page 41
<b>Diversity in leadership</b>			
GRI	405-1	Diversity of governance bodies and employees	2022 Integrated Report, pages 50-54, 77

# Sustainability performance indices

## Economic performance indices

Economic performance	Unit	2020	2021	2022
Direct economic value generated	₱	25,426,041.64	33,627,623.10	54,378,377.73
Direct economic value distributed	₱	36,514,841.48	40,534,616.27	72,134,042.11
a. Operating cost	₱	14,487,138.51	22,041,560.21	35,619,395.84
b. Employee wages and benefits	₱	938,163.00	902,207.00	1,185,226.00
c. Dividends given to stockholders and interest payments to loan providers	₱	18,421,475.00	14,417,369.62	33,505,215.79
d. Taxes paid to government	₱	2,602,372.53	3,097,378.49	1,720,605.94
e. Investments to community (CSR, sponsorships, donations, contributions)	₱	65,692.44	76,100.96	103,598.54

Based on ACEN Consolidated Audited FS  
Amounts in '000s

Procurement practice	Unit	2020	2021	2022
Procurement budget spent on local suppliers	%	89	96	97

## Environmental performance indices

Electricity and fuel consumption	Unit	2020	2021	2022
Electricity consumption	kWh	15,403,417.67	16,509,786.89	24,011,801.42
Diesel consumption	liters	15,104,243.66	73,868,365.41	92,269,141.69
Gasoline consumption	liters	32,953.59	17,936.61	19,552.98
Coal consumption	Tons	1,037,355.79	1,084,652.64	1,038,421.55

Energy consumption	Unit	2020	2021	2022
Energy consumption from diesel	GJ	578,394.45	2,828,678.73	3,533,026.18
Energy consumption from gasoline	GJ	1,142.14	621.67	669.91
Energy consumption from coal	GJ	19,606,024.41	20,499,934.95	19,626,167.30
Electricity/indirect energy	GJ	54,876.78	58,605.85	75,895.82
Energy consumed within the organization	GJ	20,240,437.78	23,387,841.20	23,235,745.24
Energy intensity	GJ/GWh	5,300.96	5,048.16	4,694.36

Emissions	Unit	2020	2021	2022
Scope 1 emissions (attributable)	Tons CO <sub>2</sub> e	1,286,896.34	2,141,993.03	2,076,847.59
Scope 2 emissions (attributable)	Tons CO <sub>2</sub> e	10,960.41	10,069.12	12,103.03
Total attributable GHG emissions	Tons CO <sub>2</sub> e	1,297,856.74	2,152,062.15	2,088,950.62
Emissions intensity	Tons CO <sub>2</sub> e / GWh	339.91	464.51	944.33

Our Scope 1 emissions include the direct combustion of various diesel and gasoline among our company's plant equipment, generator sets, and company-owned vehicles, as well as, the combustion of coal in SLTEC. Standards used for the computations are based on the GHG Protocol Corporate Accounting and Reporting Standard. The gases reported include carbon dioxide, methane, and nitrous oxide.

Our Scope 2 emissions include the indirect energy emissions from the purchase of electricity from the national grid. Location-based grid emission factors used for local facilities are based on the Department of Energy (Philippines).

ACEN's 2022 GHG emissions disclosures follow the operational control approach prescribed by the GHG Protocol.

[Read more](#) about our commitment to Net Zero on [page 26](#). >

# Sustainability performance indices

## Environmental performance indices

Water	Unit	2020	2021	2022
Water consumption	cu.m	200,357.27	180,984.21	196,641.19
Water withdrawal	cu.m	265,206,702.35	257,437,958.44	220,778,969.16
• Surface water	cu.m	2,445.00	5,158.00	11,915.64
• Ground water	cu.m	9,191.10	46,063.80	84,641.81
• Seawater	cu.m	265,006,345.08	257,256,974.23	220,544,807.23
• 3rd party water	cu.m	188,721.17	129,762.41	137,604.48
Water discharge	cu.m	265,006,345.08	257,256,974.23	220,582,327.97

Seawater withdrawn by SLTEC from Balayan Bay is pass-through water for cooling purposes

Hazardous waste generated by type	Unit	2020	2021	2022
Batteries	kg	5,597.00	12,113.36	15,676.40
Electronic waste	kg	5,172.45	7,998.69	20,746.25
Used oil	l	1,034,353.52	1,145,922.27	1,408,450.54
Busted fluorescent lamps	kg	485.62	107.50	-
Oil contaminated materials	kg	1,433,841.80	41,558.95	96,152.39
Chemical contaminated materials	kg	2,777.40	3,733.00	11,199.89
Other hazardous wastes	kg	1,159.80	17,352.41	3,362.55

Other hazardous wastes include plant-specific wastes such as mercury compounds and special waste

## Human capital performance indices

Employee headcount			
	2020	2021	2022
Total permanent employees	649	702	713

Permanent employees by age								
2020			2021			2022		
Under 30 years old	30-50 years old	Over 50 years old	Under 30 years old	30-50 years old	Over 50 years old	Under 30 years old	30-50 years old	Over 50 years old
222	332	95	222	393	87	212	435	66

2022 Employee Headcount excludes SLTEC employees due to the divestment of the asset in November

Hazardous waste disposed by type	Unit	2022
Batteries	kg	154.00
Electronic waste	kg	15,340.65
Used oil	kg	1,154,000.61
Busted fluorescent lamps	kg	-
Oil contaminated materials	kg	64,381.39
Chemical contaminated materials	kg	4,003.87
Other hazardous wastes	kg	2,803.87

Other hazardous wastes include plant-specific wastes such as mercury compounds and special waste

Flyash management	Unit	2020	2021	2022
Fly ash generated	tons	60,955.65	82,196.77	85,615.28
Percentage of flyash recycled	kg	82	83	65

Permanent employees by gender					
2020		2021		2022	
Male	Female	Male	Female	Male	Female
488	161	515	187	435	278

Permanent employees by position								
2020			2021			2022		
Rank-and-file	Middle mgt	Senior mgt	Rank-and-file	Middle mgt	Senior mgt	Rank-and-file	Middle mgt	Senior mgt
208	388	53	422	249	31	392	259	62

# Sustainability performance indices

## Human capital performance indices

Hires and turnover	2020	2021	2022
New employee hires	90	140	288
Total employee turnover	60	99	98
Voluntary turnover	46	56	70
Involuntary turnover	3	32	14
Retirement	11	11	14
End-of-contract	3	11	21

Total employee turnover comprises of voluntary turnover, involuntary turnover, and retirement (to align with GRI 401-1).

Training hours by position								
2020			2021			2022		
Employee position	Total training hours	Average training hours	Employee position	Total training hours	Average training hours	Employee position	Total training hours	Average training hours
Rank-and-file	4,789	23	Rank-and-file	16,953	40	Rank-and-file	22,399	40
Middle management	4,400	11	Middle management	8,497	34	Middle management	18,574	60
Senior management	840	16	Senior management	1,436	46	Senior management	706	11

  

Training hours by gender								
Gender	Total training hours	Average training hours	Gender	Total training hours	Average training hours	Gender	Total training hours	Average training hours
Male	6,749	14	Male	21,770	42	Male	33,237	53
Female	3,280	20	Female	5,116	27	Female	8,443	27

  

Total training hours			Total training hours			Total training hours		
<b>Total employee training hours</b>	10,029		<b>Total employee training hours</b>	26,886		<b>Total employee training hours</b>	41,680	
<b>Company-wide average training hours</b>	15.00		<b>Company-wide average training hours</b>	38		<b>Company-wide average training hours</b>	44	

Training hours include training activities conducted by ACEN for 194 employees of SLTEC from January to November 2022.

Training hours cover 100% of ACEN's direct and temporary employees.

Occupational health and safety												
2020				2021				2022				
Total number of non-disabling injuries	Total number of disabling injuries	Total number of fatalities	Safe manhours	Total number of non-disabling injuries	Total number of disabling injuries	Total number of fatalities	Safe manhours	Total number of fatalities	Lost time injury cases	Lost time injury frequency	Total recordable cases	Safe manhours
109	14	1	7,256,162	90	0	0	6,468,047	0	3	0.16	22	19,249,258

ACEN's 2022 OHS performance covers the entire ACEN operational and development activities. This includes both staff, contractors and 3rd party /service providers. Metrics have also been updated to reflect the company's health and safety monitoring practices.

Lost time injury - work related incident that results in a worker being unable to return to work within 24hrs.  
Total recordable cases - Sum of LTI, Medical Treatment Case and Restricted Workcase