

We work closely with our stakeholders to determine what is material—using their insights to shape our strategy and focus on the issues that matter most.

Materiality

To determine economic, environmental, social and governance issues that are important to ACEN and its stakeholders, we conducted a series of materiality exercises in collaboration with an external consultant, identifying topics that are important to ACEN both financially and from an external impact perspective.

Our 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 also conducted with our business unit heads, leadership team and the board-level Sustainability Committee to validate our material ESG issues and identify strategic action plans around key ESG issues moving forward.

We conduct the materiality process every 1-2 years to ensure that material ESG topics and our ESG strategy are continuously updated and that these are relevant to our stakeholders, with the last materiality assessment having been conducted in 2023.

ACEN’s material issues

Environment

Protect + Sustain

- 1 Circular economy
- 2 Energy efficiency and carbon reduction
- 3 Climate risks and opportunities
- 4 Biodiversity
- 5 Air pollution
- 6 Waste management
- 7 Environmental policy and certifications

Social

Unite + Thrive

- 8 Human rights
- 9 Occupational health and safety
- 10 Supply chain sustainability
- 11 Human capital management
- 12 Local communities
- 13 Customers

Economic/Governance

Influence + Innovate

- 14 Energy infrastructure
- 15 Business ethics & good governance
- 16 Sustainable finance
- 17 Innovation, digitalization and cybersecurity