

MATERIALITY

To identify the environmental, social, and Governance (ESG) issues most relevant to our stakeholders, we conducted a materiality assessment to evaluate topics based on two dimensions: their financial significance to the business and their impacts on the economy, environment, and society.

Our materiality assessment process



Consolidation

We compile our current list of material topics and topics that are relevant to investors and ESG rating institutions.



Research

We ensure that these topics reflect latest developments on the global sustainability landscape industry-specific sustainability issues.



Prioritization

With the list of topics, we collaborate with business unit heads to shortlist and prioritize relevant material topics in accordance with the focus areas of each unit.



Validation

We confirm the priority list with our leadership team and board-level Sustainability Committee, creating strategic action plans around these key issues moving forward.

We have identified 17 material ESG issues that are relevant to our operations today. We assess the relevance of these topics every one to two years and update the list when necessary.

ACEN's material issues

Environment

- 1 Air pollution**
[page 106](#)
- 2 Biodiversity**
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- 3 Circular economy**
[pages 31 to 33](#)
- 4 Climate risks and opportunities**
[pages 23 to 27, 73 to 74](#)
- 5 Energy efficiency and carbon reduction**
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- 6 Environmental policy and certifications**
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- 7 Waste management**
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- 8 Water management**
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Social

- 9 Customers**
[pages 14, 68](#)
- 10 Human capital management**
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- 11 Human rights**
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- 12 Local communities**
[pages 37 to 47](#)
- 13 Occupational health and safety**
[pages 58 to 61](#)
- 14 Supply chain sustainability**
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Governance

- 15 Business ethics & good governance**
[pages 63 to 64, 82 to 95](#)
- 16 Energy infrastructure**
[pages 12 to 17](#)
- 17 Innovation, digitalization and cybersecurity**
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- 18 Sustainable finance**
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