

SUSTAINABILITY PERFORMANCE INDICATORS

About our sustainability performance indicators

For disclosures in this report that reference sustainability reporting frameworks, including the International Financial Reporting Standards Sustainability Disclosure Standards—specifically IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2 Climate-related Disclosures—as well as the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB), the reporting boundary generally covers entities under ACEN’s operational control, unless stated otherwise. Under this approach, 100 percent of an entity’s data is included where ACEN or its subsidiaries have the authority to implement operating policies. In addition to disclosures aligned with sustainability reporting standards, the report also covers areas where ACEN has significant financial, environmental, and social impacts. For example, community programs and local impact initiatives may extend beyond entities under operational control to include affiliates where ACEN does not necessarily exercise such control.

Reference to IFRS S1 and S2 standards

We prepared our sustainability-related financial disclosures for the reporting period January 1, 2025 to December 31, 2025 with the objective of aligning with the requirements of IFRS S1 and S2.

| IFRS S1 | Paragraphs | Section | Reference |
|--------------------------------------|--|--|---|
| Fair presentation | S1.11-16 | Entire Integrated Report | |
| Materiality | S1.17-19, S1.B13-B37 | Materiality | See page 98 |
| Reporting Entity | S1.20, S1.B38 | About our reporting | See page 2 |
| Connected Information | S1.21-24, S1.B39-B44 | How we create value | See pages 12 to 18 |
| Governance | S1.26-27, S1.51 | Influence+Innovate | See pages 63, 73 to 74 |
| Strategy | S1.28-42, S1.77-82, S1.B8-B10 | Protect+Sustain, Unite+Thrive, Influence+Innovate | See pages 22 to 74 |
| Risk Management | S1.43-44 | Protect+Sustain, Unite+Thrive, Influence+Innovate | See pages 22 to 74 |
| Metrics and Targets | S1.45-53, S1.57-58, S1.B52 | Protect+Sustain, Unite+Thrive, Influence+Innovate | See pages 22 to 74 |
| General Requirements | S1.54-73, S1.B27, S1.B33-B37, S1.B45-B59 | About our reporting, Sustainability performance indicators | See pages 2, 99 to 113 |
| Judgements, Uncertainties and Errors | S1.74-86, S1.B55-B59 | Sustainability performance indicators | See pages 99 to 113 |
| IFRS S2 | Paragraphs | Section | Reference |
| Governance | S2.5-7, S2.29(g), S2.33-36 | Influence+Innovate | See pages 73 to 74 |
| Strategy | S2.8-23, S2.33-36, S2.B1-B18 | Protect+Sustain, Influence+Innovate | See pages 23 to 27, 73 to 74 |
| Risk Management | S2.24-26 | Protect+Sustain, Influence+Innovate | See pages 23 to 27, 73 to 74 |
| Metrics and Targets | S2.27-37 | Protect+Sustain, Influence+Innovate, Sustainability performance indicators | See pages 23 to 27, 73 to 74, 99 to 113 |

Economic and Governance

Economic performance

Reporting Standards and Frameworks

GRI 201-1

Methodology

Economic values are based on ACEN's consolidated audited financial statements.

| In thousand pesos | 2023 | 2024 | 2025 |
|--|-------------|-------------|-------------|
| Direct economic value generated | 45,391,095 | 47,384,845 | 39,706,488 |
| Direct economic value distributed | 54,017,490 | 43,898,741 | 37,661,583 |
| a. Operating cost (Payments to suppliers) | 31,916,830 | 26,933,442 | 21,718,875 |
| b. Employee wages and benefits | 1,765,391 | 2,425,800 | 1,745,447 |
| c. Dividends given to stockholders and interest payments to loan providers | 17,959,328 | 12,046,620 | 11,697,626 |
| d. Taxes given to government | 2,263,716 | 2,304,752 | 2,263,799 |
| e. Investments to community (CSR, sponsorships, donations, contributions) | 112,225 | 188,127 | 235,836 |
| Procurement practice (in %) | 2023 | 2024 | 2025 |
| Procurement budget spent on local suppliers | 100 | 99 | 99 |

Power generation

Reporting Standards and Frameworks

SASB IF-EU-000.D 302-1

Methodology

ACEN's total electricity generated is based on the attributable output of its entire portfolio. Electricity generated by the thermal assets includes its attributable output within 2025 prior to their divestment.

| Total electricity output by technology (in %) | 2023 | 2024 | 2025 |
|---|--------------|--------------|--------------|
| Total electricity generated (in GWh) | 4,656 | 5,850 | 7,070 |
| Renewable | | | |
| › Solar | 40.0% | 56.4% | 59.3% |
| › Wind | 34.9% | 27.1% | 27.9% |
| › Geothermal | 21.1% | 13.3% | 11.7% |
| › Battery | 0.1% | 0.2% | 0.2% |
| Non-renewable | | | |
| › Thermals | 3.9% | 3.0% | 0.9% |

Supply chain

Methodology

ACEN evaluates suppliers based on technical and financial capabilities, compliance to applicable laws, regulations and standards, and alignment with ACEN's ESG priorities. Risks specific to country, sector and commodity are being considered in the supplier screening process. Internal and external desk assessments are conducted to all suppliers for accreditation purposes. In addition, ACEN reviews supplier performance through an evaluation process, covering matters such as quality, timely delivery, customer service and compliance to environmental, health and safety requirements.

| Supply chain | 2023 | 2024 | 2025 |
|---|------|------|------|
| Total number of Tier-1 suppliers | 882 | 824 | 750 |
| › Significant suppliers in Tier-1 | 358 | 227 | 234 |
| › % of total spend on significant suppliers in Tier-1 | 82% | 77% | 68% |
| Total number of significant suppliers in non Tier-1 | 0 | 0 | 0 |
| Total number of significant suppliers (both Tier-1 & non Tier-1) | 358 | 227 | 234 |
| Total number of suppliers assessed via desk assessments | - | 318 | 370 |
| › Significant suppliers | - | 227 | 234 |
| Total number of suppliers supported in corrective action plan implementation | - | 54 | 51 |
| › % of suppliers assessed with substantial actual/potential impacts supported in action plan implementation | - | 17% | 14% |

"-" indicates that data was not available at the time of reporting.



At ACEN, we work with contractors and suppliers that are aligned with our ESG requirements.

Environment

Climate action

Reporting standards and frameworks

GRI 305-1, GRI 305-2, GRI 305-3, GRI 305-4, SASB IF-EU-110a.3

Methodology

We account for and report greenhouse gas (GHG) emissions in accordance with the GHG Protocol Corporate Standard. Consistent with the operational control approach, facilities under ACEN's operational control are included in Scope 1, Scope 2, and Scope 3 reporting, while other entities—such as joint ventures—are reported solely under Scope 3 (investments). The global warming potential (GWP) factors applied in our GHG inventory are based on the Intergovernmental Panel on Climate Change (IPCC) Fourth Assessment Report (AR4).

Scope 1 emissions arise from the combustion of fuels used for energy generation and the operation of equipment, generator sets, and company vehicles. Scope 2 emissions are associated with electricity purchased for our plants and offices. Scope 3 emissions result from upstream and downstream activities outside our operational control, including purchased goods and services, capital goods procured for projects under construction, fuel- and energy-related activities, transportation and distribution of purchased goods, waste generated from operating projects, and emissions from plants not under ACEN's operational control. Primary data is used to calculate emissions across all scopes, except for purchased goods and services and capital goods, which are estimated using spend-based data.

To differentiate the changes in our GHG inventory following the divestment of diesel plants in 2025, the two tables reflect our GHG emissions pre- and post- divestment.

GHG intensity is calculated by dividing total Scope 1 and Scope 2 emissions by total attributable output from facilities under ACEN's operational control.

Learn more about our GHG emissions reduction strategy and progress on [pages 23 to 25](#)



At the 2025 Climate Week NYC panel, our CEO Eric Francia underscored that a just energy transition requires scaling renewables and storage, protecting livelihoods, and unlocking new mechanisms like transition credits to bridge the gap.

GHG emissions

Pre-diesel divestment

| GHG Emissions (in tCO ₂ e) | 2023 | 2024 | 2025 |
|--|------------------|------------------|------------------|
| Scope 1 | 109,452 | 84,282 | 849 |
| Stationary | 109,015 | 83,589 | 96 |
| Mobile | 437 | 693 | 752 |
| Scope 2* | | | |
| Location-based | 7,788 | 20,253 | 20,896 |
| Market-based | 7,788 | 20,253 | 7,703 |
| Scope 3 | 3,837,880 | 3,962,970 | 2,842,766 |
| Purchased goods and services | 38,254 | 236,716 | 154,446 |
| Capital goods | 76,349 | 107,143 | 31,201 |
| Fuel and energy-related activities | 3,440,289 | 3,302,038 | 2,537,401 |
| Upstream transportation and distribution | 263,640 | 245,919 | 74,391 |
| Waste generated during operations | 165 | 248 | 119 |
| Business travel | - | 2,832 | 2,951 |
| Employee commuting | - | 308 | 321 |
| Investments | 18,461 | 67,766 | 41,937 |
| TOTAL | 3,955,120 | 4,067,505 | 2,851,318 |

*2024 data on scope 2 emissions has been restated to reflect the net energy consumption of Alaminos Energy Storage, the electricity purchased from the grid of New England Solar, and the renewable energy certificates purchased for ACEN Australia offices.

"-" indicates that data was not available at the time of reporting.

| GHG Emissions Intensity (in tCO ₂ e/MWh) | 2023 | 2024 | 2025 |
|---|-------|-------|-------|
| Scope 1 and 2 | 0.069 | 0.041 | 0.003 |

Post-diesel divestment

| GHG Emissions (in tCO ₂ e) | 2023 | 2024 | 2025 |
|--|------------------|------------------|------------------|
| Scope 1 | 376 | 741 | 849 |
| Stationary | | 87 | 96 |
| Mobile | 376 | 654 | 752 |
| Scope 2 | | | |
| Location-based | 3,536 | 15,688 | 20,896 |
| Market-based | 3,536 | 15,638 | 7,703 |
| Scope 3 | 3,682,456 | 3,800,358 | 2,842,766 |
| Purchased goods and services | 38,254 | 236,689 | 154,446 |
| Capital goods | 76,349 | 107,143 | 31,201 |
| Fuel and energy-related activities | 3,549,365 | 3,385,579 | 2,537,401 |
| Upstream transportation and distribution | 0 | 0 | 74,391 |
| Waste generated during operations | 27 | 41 | 119 |
| Business travel | - | 2,832 | 2,951 |
| Employee commuting | - | 308 | 321 |
| Investments | 18,461 | 67,766 | 41,937 |
| TOTAL | 3,686,368 | 3,816,737 | 2,851,318 |

*2024 data on scope 2 emissions has been restated to reflect the net energy consumption of Alaminos Energy Storage, the electricity purchased from the grid of New England Solar, and the renewable energy certificates purchased for ACEN Australia offices.

"-" indicates that data was not available at the time of reporting.

| GHG Emissions Intensity (in tCO ₂ e/MWh) | 2023 | 2024 | 2025 |
|---|-------|-------|-------|
| Scope 1 and 2 | 0.002 | 0.006 | 0.003 |

Energy

Reporting standards and frameworks

GRI 302-1

Methodology

We consume energy for our plants, offices and equipment. This comes from various sources: self-generated electricity, electricity purchased from the grid, and fuel oil. Renewable energy consumption is comprised of self-generated electricity from our RE plants and electricity purchased from the grid with equivalent unbundled RE certificates. Non-renewable energy consumption is comprised of self-generated electricity from thermal plants, electricity purchased from the grid without RE certificates, and fuel oil such as diesel and gasoline.

| Energy consumption within the organization (in kWh) | 2023 | 2024 | 2025 |
|---|--------------------|--------------------|--------------------|
| Renewable | | | |
| Electricity consumption from own generation | - | 21,060,559 | 22,459,918 |
| Electricity consumption with RE certificates | - | 70,953 | 16,830,077 |
| Non-renewable | | | |
| Electricity consumption from own generation* | - | 3,744,461 | 856,752 |
| Electricity consumption without RE certificates | 10,935,222 | 28,272,304 | 16,677,916 |
| Fuel consumption** | 479,514,810 | 314,560,672 | 73,000,024 |
| TOTAL | 490,450,031 | 367,708,947 | 129,824,687 |

*Covers self-generated electricity from thermal plants, which was within ACEN's scope until the divestment in August 2025

**ACEN's total fuel consumption for 2025 in liters amounts to 6,267,013

"-" indicates that a detailed data breakdown was not available at the time of reporting.

| Total energy consumption within the organization (in GJ) | 2023 | 2024 | 2025 |
|--|--------|---------|---------|
| Energy consumption | 39,367 | 191,078 | 204,569 |
| Energy consumption intensity (in GJ/GWh) | | | |
| Energy consumption intensity | 290 | 143 | 41 |

Waste

Reporting standards and frameworks

GRI 306-3, GRI 306-5

Methodology

We monitor certain types of waste that are material to ACEN's operations. Waste diversion methods include recycling and treatment in accordance with national regulations. Waste that has not been disposed has been stored for treatment or disposal. The figures for our waste generation data are based on internal monitoring logs. On the other hand, waste diversion and disposal data are based on self-monitoring reports submitted to regulatory agencies or hauling receipts.

| Waste generation (in kg) | 2023 | 2024 | 2025 |
|-----------------------------------|----------------|----------------|----------------|
| Hazardous waste | | | |
| Used oil (in liters) | 740,077 | 398,216 | 144,594 |
| Electronic waste | 3,814 | 9,855 | 15,903 |
| Batteries | 1,260 | 3,352 | 1,037 |
| Busted fluorescent lamps | 10 | 105 | 21 |
| Contaminated containers | 672 | 1,026 | 803 |
| Oil contaminated materials | 47,662 | 72,596 | 29,538 |
| Other hazardous wastes* | 1,154 | 3,806 | 2,668 |
| Non-hazardous waste | 45,935 | 163,573 | 234,201 |
| TOTAL (excluding used oil) | 100,507 | 254,313 | 284,171 |

*Other hazardous wastes include plant-specific wastes such as lead compounds, clinical waste, resinous materials

*2024 waste data has been restated to reflect the inclusion of ACEN Australia's head office non-hazardous waste and updated figures for CIPP and Pangasinan Solar, with change from 128,905 kg to 163,573 kg.

| Waste treatment (in kg) | 2023** | 2024 | 2025 |
|----------------------------|----------------|----------------|----------------|
| Hazardous waste | 54,572 | 89,591 | 30,699 |
| Treated | - | 52,001 | 27,912 |
| Stored | - | 7,912 | 2,771 |
| Disposed | - | 29,678 | 15 |
| Non-hazardous waste | 45,935 | 153,613 | 228,908 |
| Recycled | - | 34,716 | 17,798 |
| Stored | - | - | 24,780 |
| Disposed | - | 118,897 | 186,330 |
| TOTAL | 100,507 | 243,204 | 259,607 |
| % Diverted | - | 39% | 28% |
| % Disposed | - | 61% | 72% |

*Figures on hazardous waste disposal and diversion exclude used oil, which is measured in liters. For used oil in 2025, 118,332 liters were diverted from disposal while 540 liters were disposed.

** "-" indicates that a detailed data breakdown was not available at the time of reporting.



Water

Reporting standards and frameworks

GRI 303-3, GRI 303-5, SASB IF-EU-140a.1, SASB IF-EU-140a.3

Methodology

Water withdrawal includes all water sources that are material to ACEN's operations. The figures for water-related data are based on meter readings and utility bills for third-party water. Water-stressed areas are areas tagged as "High Risk" or "Extremely High Risk" based on WRI's Aqueduct Global Water Tool. We calculate water intensity using total water withdrawal per unit of energy generation. Water intensity is computed by dividing total water withdrawn by total attributable output for facilities under our operational control. In 2025, we began reporting rainwater collected from our plants' water efficiency initiatives.

| Water consumption (in cubic meters) | 2023 | 2024 | 2025 |
|--|---------------|---------------|---------------|
| Water withdrawal | | | |
| Third-party water | 52,873 | 56,822 | 41,604 |
| Groundwater | 8,611 | 6,773 | 23,227 |
| Surface water | 11,124 | 14,998 | 11,231 |
| Seawater | 0 | 0 | 0 |
| Water discharge | | | |
| Third-party water | 11,495 | 12,503 | 2,802 |
| Groundwater | 1,924 | 7,217 | 13,159 |
| Surface water | 4,633 | 6,630 | 12,474 |
| Seawater | 0 | 90 | 0 |
| Water consumption | 54,556 | 52,153 | 47,627 |
| Water intensity (in cubic meters/GWh) | 22.76 | 24.64 | 23.85 |
| Water withdrawal in water-stressed areas | 5,486 | 5,570 | 4,978 |
| Water consumption in water-stressed areas | 4,358 | 2,653 | 1,877 |
| Water intensity in water-stressed areas (in cubic meters/GWh) | 1.72 | 1.75 | 1.56 |
| Rainwater collected | - | - | 63,379 |

Air emissions

Methodology

ACEN monitored air emissions from its recently divested thermal assets up until August 2025.

| Air emissions (in tonnes) | 2023 | 2024 | 2025 |
|---------------------------|------|------|------|
| NOx | 654 | 250 | 97 |
| SOx | 452 | 124 | 57 |
| PM10 | 41 | 13 | 5 |
| CO | 186 | 65 | 33 |



In 2025, Palauig Solar completed the inspection and validation of more than 48,000 newly planted saplings across its 28.9-hectare NGP site in Zambales.

Biodiversity

Reporting standards and frameworks

GRI 304-1, GRI 304-3

Methodology

All sites that are in proximity to critical biodiversity have biodiversity management plans to minimize impact. Mitigation measures include protective buffers or “No Go Zones” around critical habitats to protect wildlife.

| Aspects | 2024 | | 2025 | |
|--|-----------------|-----------------|-----------------|-----------------|
| | Number of sites | Area (hectares) | Number of sites | Area (hectares) |
| Overall (Total number and total area of operational sites) | 19 | 6,099 | 17 | 6,111 |
| Assessment (Sites where biodiversity impact assessments have been conducted) | 19 | 6,099 | 17 | 6,111 |
| Exposure (Assessed sites that have significant biodiversity impact or in proximity to critical biodiversity) | 5 | 4,096 | 7 | 4,855 |
| Management plans (Assessed sites with impact or proximity, and have management plans in place) | 5 | 4,096 | 7 | 4,855 |

Environmental compliance

| Environmental compliance (in PhP) | 2023 | 2024 | 2025 |
|---|------|------|------|
| Total number of significant fines paid for non-compliance of environmental laws and regulations | 0 | 0 | 0 |

Social

Employment

Reporting standards and frameworks

GRI 2-7

Methodology

Employees included in this headcount are those who have a direct contract with ACEN and are not hired through agencies or contractors. Permanent employees consider those who are on probation and regularized. Temporary employees include consultants, project-based employees, as well as those with fixed terms indicated in their contracts.

| Employee headcount | 2023 | 2024 | 2025 |
|---------------------|------------|--------------|--------------|
| Permanent employees | 914 | 1,049 | 1,051 |
| Temporary employees | 42 | 142 | 190 |
| TOTAL | 956 | 1,191 | 1,241 |

*2024 employee figures have been updated

| Employees by gender | 2023 | 2024 | 2025 |
|----------------------------|------|------|------|
| Permanent employees | | | |
| Male | 546 | 574 | 544 |
| Female | 368 | 475 | 507 |
| Temporary employees | | | |
| Male | 27 | 92 | 120 |
| Female | 15 | 50 | 70 |

| Employees by age | 2023 | 2024 | 2025 |
|----------------------------|------|------|------|
| Permanent employees | | | |
| Under 30 years old | 238 | 254 | 235 |
| 30-50 years old | 599 | 711 | 746 |
| Over 50 years old | 77 | 84 | 70 |
| Temporary employees | | | |
| Under 30 years old | 19 | 50 | 74 |
| 30-50 years old | 14 | 58 | 81 |
| Over 50 years old | 9 | 34 | 35 |

| Employees by position | 2023 | 2024 | 2025 |
|----------------------------|------|------|------|
| Permanent employees | | | |
| Rank-and-file | 353 | 409 | 365 |
| Middle management | 493 | 558 | 602 |
| Senior management | 66 | 82 | 84 |
| Temporary employees | | | |
| Rank-and-file | 15 | 57 | 81 |
| Middle management | 14 | 64 | 90 |
| Senior management | 13 | 21 | 19 |

| Employees by position and gender | 2023 | | 2024 | | 2025 | |
|----------------------------------|------|--------|------|--------|------|--------|
| | Male | Female | Male | Female | Male | Female |
| Permanent employees | | | | | | |
| Rank-and-file | 265 | 122 | 234 | 146 | 210 | 155 |
| Middle management | 268 | 226 | 285 | 286 | 286 | 316 |
| Senior management | 13 | 18 | 55 | 43 | 48 | 36 |
| Temporary employees | | | | | | |
| Rank-and-file | 9 | 8 | 31 | 27 | 42 | 39 |
| Middle management | 7 | 4 | 42 | 21 | 61 | 29 |
| Senior management | 11 | 2 | 19 | 2 | 17 | 2 |

| Employees by type | 2023 | 2024 | 2025 |
|----------------------------|------|-------|-------|
| Permanent employees | | | |
| Full-time | 909 | 1,045 | 1,047 |
| Part-time | 3 | 4 | 4 |
| Temporary employees | | | |
| Full-time | 37 | 137 | 182 |
| Part-time | 5 | 5 | 8 |

| Top talent retention rate (in %) | 2023 | 2024 | 2025 |
|----------------------------------|------|------|------|
| Retention rate | 96% | 94% | 95% |

New hires and turnover

Reporting standards and frameworks

GRI 401-1

Methodology

New hires include permanent and temporary employees whose hiring date is on or between January 1, 2025 to December 31, 2025. In 2025, we began reporting data on new hires separately for permanent and temporary employees.

| New hires | 2023 | 2024 | 2025 |
|--------------|------------|------------|------------|
| Permanent | | | 315 |
| Temporary | 205 | 385 | 132 |
| TOTAL | 205 | 385 | 447 |

| New hires by gender | 2023 | 2024 | 2025 |
|---------------------|------|------|------|
| Male | | | |
| Permanent | | | 187 |
| Temporary | 125 | 200 | 71 |
| Female | | | |
| Permanent | | | 130 |
| Temporary | 80 | 185 | 61 |

| New hires by age | 2023 | 2024 | 2025 |
|---------------------------|------|------|------|
| Under 30 years old | | | |
| Permanent | 55 | 139 | 111 |
| Temporary | | | 71 |
| 30-50 years old | | | |
| Permanent | 81 | 210 | 191 |
| Temporary | | | 49 |
| Over 50 years old | | | |
| Permanent | 6 | 36 | 13 |
| Temporary | | | 12 |

| New hires by position | 2023 | 2024 | 2025 |
|--------------------------|------|------|------|
| Rank-and-file | | | |
| Permanent | 110 | 145 | 148 |
| Temporary | | | 77 |
| Middle management | | | |
| Permanent | 87 | 207 | 159 |
| Temporary | | | 50 |
| Senior management | | | |
| Permanent | 8 | 33 | 8 |
| Temporary | | | 5 |

| New hires by type | 2024 | 2025 |
|-------------------|------|------|
| Full-time | | |
| Permanent | 379 | 315 |
| Temporary | | 127 |
| Part-time | | |
| Permanent | 6 | 0 |
| Temporary | | 5 |

| Permanent employee turnover | 2023 | 2024 | 2025 |
|-----------------------------|--------|--------|-------|
| Voluntary turnover | 93 | 116 | 92 |
| Involuntary turnover | 15 | 11 | 20 |
| Retirement | 8 | 3 | 1 |
| End-of-contract | 13 | 10 | 0 |
| Turnover rate* | 11.40% | 11.06% | 8.75% |

*ACEN's turnover rate is calculated by dividing voluntary turnover by average permanent employee headcount in a given year

*Voluntary turnover, involuntary turnover and retirement comprise of permanent employees, while end-of contract comprises of temporary employees

Diversity

Reporting standards and frameworks

GRI 405-1

Methodology

We report on employees by gender to determine gender diversity of our workforce. The percentage of women in leadership positions is the same as the percentage of females in senior management. Permanent and temporary employees were considered in this count.

| Percentage of females per rank | 2023 | 2024 | 2025 |
|--------------------------------|------------|------------|------------|
| Senior management | 42% | 38% | 43% |
| Middle management | 46% | 49% | 52% |
| Rank-and-file | 31% | 41% | 42% |
| TOTAL MANAGEMENT | 45% | 47% | 51% |
| TOTAL WORKFORCE | 40% | 45% | 48% |

| Percentage of employees by nationality | 2025 |
|--|-------|
| Filipino | 86.6% |
| Australian | 10.4% |
| Indian | 0.2% |
| Vietnamese | 0.5% |
| Indonesian | 0.6% |
| American | 0.2% |
| Others | 1.5% |

Parental leaves

Methodology

Parental leaves include employees who have taken time off from work to perform parental duties and responsibilities. We comply with applicable laws and regulations in providing parental leave benefits for the countries where we operate.

| | 2023 | 2024 | 2025 |
|---|------|------|------|
| Employees entitled to the benefit | | | |
| Male | 280 | 342 | 518 |
| Female | 204 | 418 | 612 |
| Solo parent | 0 | 6 | 1 |
| Employees who availed the benefit | | | |
| Male | 15 | 23 | 8 |
| Female | 5 | 20 | 16 |
| Solo parent | 0 | 0 | 0 |
| Employees who returned to work after parental leave | | | |
| Male | 15 | 23 | 8 |
| Female | 2 | 18 | 14 |
| Solo parent | 0 | 0 | 0 |
| Employees who retained 12 months after returning to work | | | |
| Male | 14 | 13 | 4 |
| Female | 2 | 6 | 4 |
| Solo parent | 0 | 0 | 0 |

Training and development

Reporting standards and frameworks

GRI 404-1, GRI 404-2, GRI 404-3

Methodology

Training hours cover the trainings attended by permanent and temporary employees within ACEN. Average training hours is calculated by dividing the total training hours by the total number of employees (permanent and temporary). **Core** trainings are foundational programs that build essential skills, including communication, teamwork, business acumen, and decision-making. **Targeted** trainings are role-specific programs designed to deepen functional expertise across departments like HR, Finance, and other specialized areas. **Governance** trainings are mandatory programs that ensure compliance with company policies, regulations, and risk management standards.

| Total training hours | 2023 | 2024 | 2025 |
|----------------------------|---------------|---------------|---------------|
| TOTAL | 31,890 | 32,165 | 25,655 |
| By gender | | | |
| Male | 20,302 | 20,164 | 13,303 |
| Female | 11,588 | 12,001 | 12,352 |
| By age | | | |
| Under 30 years old | - | 5,909 | 6,544 |
| 30-50 years old | - | 14,697 | 18,202 |
| Over 50 years old | - | 2,623 | 909 |
| By position | | | |
| Rank-and-file | 11,844 | 12,112 | 5,489 |
| Middle management | 16,779 | 18,645 | 18,459 |
| Senior management | 3,267 | 1,408 | 1,707 |
| By type of training | | | |
| Core | - | - | 7,500 |
| Targeted | - | - | 17,226 |
| Governance | - | - | 929 |

"-" indicates that a detailed data breakdown was not available at the time of reporting.

| Average training hours | 2023 | 2024 | 2025 |
|------------------------|-----------|-----------|-----------|
| TOTAL | 33 | 27 | 21 |
| By gender | | | |
| Male | 35 | 30 | 20 |
| Female | 30 | 23 | 21 |
| By age | | | |
| Under 30 years old | - | 19 | 21 |
| 30-50 years old | - | 19 | 22 |
| Over 50 years old | - | 22 | 9 |
| By position | | | |
| Rank-and-file | 32 | 28 | 12 |
| Middle management | 33 | 29 | 27 |
| Senior management | 41 | 12 | 17 |

"-" indicates that a detailed data breakdown was not available at the time of reporting.

| Investment (in millions ₱) | 2023* | 2024 | 2025 |
|---|-------|------|------|
| Total amount spent for training and development | 14 | 49 | 42 |

*2023 data only considered investment for employees at the head office and Philippine plant operations

| Employee support initiatives | Reference |
|--|------------------------------------|
| Programs for upgrading employee skills and transition assistance | See pages 49 to 52 |
| Regular performance and career development reviews | See page 55 |

Health and safety

Reporting standards and frameworks

GRI 403-7, GRI 403-8, GRI 403-9, SASB IF-EU-320a.1

Methodology

We report on health and safety data of our employees and contractors. In previous years, numbers were consolidated.

Permanent partial disability are injuries that partially limits a person's ability to work or perform daily activities but does not completely prevent them from working. Lost time injuries include fatalities, permanent total disability and permanent partial disability. Non-lost time injuries refer to injuries that do not result in lost workdays such as restricted work cases and medical treatment cases. TRCF, Fatality Rate and LTIFR were computed based on a 1,000,000-hour basis. Formula is based on the number of cases, fatalities or injuries multiplied by 1,000,000 and divided by total man-hours. To comply with our sustainability reporting approach in which we include entities within ACEN's operational control, we disclose health and safety performance for ACEN and its subsidiaries in the first table. The second table covers ACEN, its subsidiaries and affiliates, reflecting the company's entire portfolio.

| Health and safety performance (ACEN and subsidiaries) | 2024 | | 2025 | |
|--|-----------|-------------|-----------|-------------|
| | Employees | Contractors | Employees | Contractors |
| Total recordable cases | 0 | 24 | 2 | 23 |
| High consequence work-related injuries | 0 | 0 | 0 | 1 |
| › Fatalities | 0 | 0 | 0 | 0 |
| › Permanent total disability | 0 | 0 | 0 | 1 |
| Non-high consequence work related injuries | 0 | 24 | 2 | 22 |
| › Permanent partial disability | 0 | 5 | 0 | 5 |
| › Non-lost time injuries | 0 | 19 | 2 | 17 |
| Lost time injuries | 0 | 5 | 0 | 6 |
| Total recordable cases frequency rate (TRCF) | 0 | 2.68 | 0.87 | 1.69 |
| Fatality rate | 0 | 0 | 0 | 0 |
| High consequence work-related injury rate | 0 | 0 | 0 | 0.07 |

| Health and safety performance (ACEN, subsidiaries and affiliates) | 2024 | | 2025 | |
|--|-----------|-------------|-----------|-------------|
| | Employees | Contractors | Employees | Contractors |
| Total recordable injuries | 0 | 24 | 2 | 24 |
| High consequence work-related injuries | 0 | 0 | 0 | 1 |
| › Fatalities | 0 | 0 | 0 | 0 |
| › Permanent total disability | 0 | 0 | 0 | 1 |
| Non-high consequence work related injuries | 0 | 26 | 2 | 23 |
| › Permanent partial disability | 0 | 5 | 0 | 5 |
| › Non-lost time injuries | 0 | 21 | 2 | 18 |
| Lost time injuries | 0 | 5 | 0 | 6 |
| Total recordable cases frequency rate (TRCF) | 0 | 1.85 | 0.61 | 1.76 |
| Fatality rate | 0 | 0 | 0 | 0 |
| High consequence work-related injury rate | 0 | 0 | 0 | 0.07 |

In addition to health and safety performance, ACEN reported an administrative fine of ₱ 220,000 that was paid to the Department of Energy (DOE) due to a violation of Rule 7, Section 33.2 of the Renewable Energy Safety, Health, and Environment Rules and Regulations. The matter has since been resolved, with the fine fully settled and all required permits secured.

Community engagement

Reporting standards and frameworks

GRI 413-1

Local community support

Reference

Community engagement and development programs

See [pages 37 to 47](#)

Impact assessment

See [page 48](#)

Customers

Methodology

We measure customer satisfaction towards the services of our retail business through a survey. Customers provided feedback on the importance of RES processes to them and their overall satisfaction with these processes.

| Customer Satisfaction Index (CSI) | 2023 | 2024 | 2025 |
|-----------------------------------|------|------|------|
| Score (out of 10) | 9.22 | 9.14 | 9.27 |



Yindjibarndi Energy Corporation (YEC) team member with representatives from Ngarluma Yindjibarndi Foundation Ltd (NYFL) in Australia