ESG Data Sheet

As of December 2025

ACEN

Introduction

This ESG data sheet aims to provide a consolidated overview of ACEN's non-financial performance. Metrics included in this datasheet cover our activities during the period 1 January to 31 December for the year indicated.

Selected performance data included in this data sheet is discussed further in the 2025 ACEN Integrated Report. The data sheet should be read in conjunction with the sustainability report and is not a substitute for it. The report is available at https://www.acenrenewables.com/sustainability/policy-reports/

How we report ESG data

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.

Reports and frameworks

Copies of all ACEN's key reports can be found on our website: https://www.acenrenewables.com/sustainability/policy-reports/

Reports

- 2025 Integrated Report
- SEC 17A Annual Report 2025
- Full Year 2025 Analyst and Investor Briefing
- 2026 Definitive Information Statement (DIS)

Reporting Standards and Frameworks

- Task Force on Climate-related Financial Disclosures
- SASB Standards (Sector: Electric Utilities & Power Generators)
- GRI Standards
- International Integrated Reporting Framework
- UN Sustainable Development Goals
- CDP Climate Change Questionnaire

Policies and positions

- Code of Conduct and Ethics
- Corporate Governance Manual
- Enterprise Risk Management (ERM) Policy
- Enterprise Risk Management (ERM) Policy Statement
- ESG Policy
- Data Privacy Policy
- Guidelines on Anti-Bribery, Anti-Corruption and on Gifts and Gratuities
- Health, Safety, Security, and Environment Policy
- Human Rights Policy
- Information Security Policy Statement
- Internal Audit Charter
- Learning and Development Policy
- Procurement Policy
- Related-Party Transactions Policy
- Succession Policy
- Sustainability Committee Charter
- Supplier Code of Conduct
- Whistleblower Policy

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. 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.

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.

ACEN's Material Issues

Environment

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

Social

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

Economic/Governance

15. Business ethics & good governance
16. Energy infrastructure
17. Innovation, digitalization, cybersecurity
18. Sustainable finance

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

Economic and Governance

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%

Economic and Governance

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	730
> 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

Note: The decrease in the total number of Tier-1 suppliers in 2025 was primarily driven by the consolidation of procurement activities, resulting in products and services being sourced from a smaller number of suppliers.

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.

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.

Environment

Climate action

GHG emissions

Pre-diesel divestment

GHG Emissions (in tCO2e)	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	3,302,493	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	3,954,398	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 tCO2e/MWh)	2023	2024	2025
Scope 1 and 2	0.069	0.041	0.003

Post-diesel divestment

GHG Emissions (in tCO2e)	2023	2024	2025
Scope 1	376	741	849
> Stationary	376	87	96
> Mobile		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 tCO2e/MWh)	2023	2024	2025
Scope 1 and 2	0.002	0.006	0.003

Environment

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 with 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)	2023	2024	2025
Energy consumption intensity	290	143	41

Environment

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	9,266	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.

Environment

Water

Reporting Standards and Frameworks

GRI 306-3, GRI 306-5

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.

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

Environment

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
CO	41	13	5
PM10	186	65	33

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

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.

	2024		2025	
Aspects	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

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 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

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

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.

Employees by age	2023		2024		2025	
Gender	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

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

Social

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 employees	205	385	315
Temporary employees			132
Total	**205**	**385**	**447**

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

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

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

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

Social

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.

Permanent employee turnover	2023	2024	2025
Voluntary turnover	70	93	116
Involuntary turnover	14	15	15
Retirement	14	8	3
End-of-contract	21	13	10
Turnover rate*	9.40%	11.40%	11.80%

*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%

Social

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

Social

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.

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
> Under 30 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
> Under 30 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.

Social

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.

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 to 2025 Integrated Report
Programs for upgrading employee skills and transition assistance	See pages 49 to 52
Regular performance and career development reviews	See page 55

Social

Training and development

Our learning programs in 2025

Focus areas	Programs offered	Objectives	Coverage	2025 results
Leadership development *Select programs are delivered in partnership with globally recognized institutions, including Harvard University	> A Leader's Role in Attracting, Engaging, and Developing Talents > Personify Leadership > Ayala Leadership Acceleration Program (LEAP) > Emerging Ayala Group Leaders (EAGLE) > Ayala Leaders League (ALL)	To strengthen self and people leadership capabilities	Managers and above	Conducted 15 sessions attended by 110 employees
Core learning	> Anchoring on Clarity	To build self-awareness, personal mastery, and focus	All employees	Conducted two sessions attended by 17 employees
Communication and influence	> Improv Communications > Effective Communication > The Power of Confident Communication > Data Storytelling > Presenting with Impact	To strengthen listening feedback, presentation, and spontaneous communication skills	All employees	Conducted 21 sessions attended by 155 employees
Mentoring and coaching	> ACEN Mentoring Program > ACEN Coaching Program	To enhance leadership and professional capabilities of mentees	All employees	Engaged 113 employees, including 37 mentors and 76 mentees, with employee satisfaction scores of 4.33 and 4.66 out of 5 respectively

Social

Training and development

Our learning programs in 2025

Focus areas	Programs offered	Objectives	Coverage	2025 results
Functional and specialized training *Programs listed are a few examples	> Functional unit specific: Occupational health and safety, asset management, energy policy, project finance, etc. > Specialized role specific: Project management certification, power plant design, strategic negotiations > High portential track specific: EAGLE, LEAP, ALL	To develop competencies related to functions/roles	Select employees	Conducted ~150 targeted trainings attended by ~750 employees
Early career and talent pipeline	> Ayala Group Summer Internship Program (AGSIP) > ACEN Cadership Program > ACEN Australia Graduate Program	To develop technical skills and leadership capabilities	Undergraduate and graduate students	> AGSIP: Takes on 12 interns year-on-year > Graduate program: New England Solar visit for current participants
Educational support	> ACEN Educational Support Program: Flexible short- and long-term study options, tuition support	To provide educational leaves, loan assistance, and sponsorships for enhanced learning	Eligible full-time employees who meet performance, conduct and tenure requirements	Provided support for MBAs for chosen high-performing employees
Continuous learning	> Lunch and Learn sessions > LinkedIn Learning > Community of Practice (i.e. Ayala-wide Data Analytics network)	To provide opportunities for learning on company-related knowledge and skills	All employees	Conducted nine Lunch and Learn sessions attended by 1,576 employees, with average satisfaction score of 4.72 out of 5. Over 1,800 completed courses by employees on LinkedIn Learning

Social

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

Social

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, subsidiaries, and affiliates)	2024		2025	
	Employees	Contractors	Employees	Contractors
Total recordable cases	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.

Social

Community engagement

Reporting Standards and Frameworks

GRI 413-1

Local community support	Reference to 2025 Integrated Report
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

Corporate Information

Stakeholder inquiries

We welcome inquiries from analysts, the financial community, institutional and retail investors, customers, media and the general public.

Please contact:

Investors
investorrelations@acenrenewables.com

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Human Resources
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Financial Statements

Our 2025 Audited Financial Statements and Definitive Information Statement may be accessed from www.acenrenewables.com

Shareholder services and assistance

For inquiries regarding dividend payments, change of address and account status, and lost or damaged stock certificates, please write or call:

Stock Transfer Service, Inc. (STSI)

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6784 Ayala Avenue, Makati City

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ACEN