

GRI CONTENT INDEX

Statement of use	ACWA Power has reported the information cited in this GRI content index for the period from 1 January to 31 December, 2024, with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

Disclosure	Location
GRI 2: GENERAL DISCLOSURES 2021	
2-1 Organisational details	About this report At a glance / Where we operate Financial statements / Note 1
2-2 Entities included in the organisation's sustainability reporting	About this report Board of Directors' report / ACWA Power companies Financial statements / Note 1
2-3 Reporting period, frequency and contact point	The information in this report pertains to the period from 1 January to 31 December 2024. Sustainability information is published annually as part of the Integrated Annual Report. The contact point for questions regarding this report or the reported information is provided in the "About this Report" section.
2-4 Restatements of information	As part of our continuous improvement, we adopted a new methodology last year to enhance the accuracy of GHG emissions reporting and, consequently, restated emissions data for previous years—including the 2020 baseline—to ensure comparability.
2-5 External assurance	Independent limited assurance report
2-6 Activities, value chain and other business relationships	History of ACWA Power/ 2024 highlights - Facts and figures At a glance / Who we are At a glance / What we do Strategic review / Business model Strategic review / Strategy Strategic review / Water desalination
2-7 Employees	History of ACWA Power / 2024 highlights - Facts and figures Sustainability review / Employees
2-9 Governance structure and composition	Sustainability review / Sustainability governance Board of Directors' report / The Board of Directors structure and responsibilities
2-10 Nomination and selection of the highest governance body	Board of Directors' report / Board Committees
2-11 Chair of the highest governance body	The Chairman of the Board of Directors is not a senior executive of ACWA Power.
2-12 Role of the highest governance body in overseeing the management of impacts	Sustainability review / Sustainability governance
2-13 Delegation of responsibility for managing impacts	Sustainability review / Sustainability governance
2-14 Role of the highest governance body in sustainability reporting	About this report
2-15 Conflicts of interest	Sustainability review / Corporate governance and compliance
2-16 Communication of critical concerns	Sustainability review / Corporate governance and compliance

Disclosure	Location
2-17 Collective knowledge of the highest governance body	Sustainability review / Sustainability governance
2-18 Evaluation of the performance of the highest governance body	Sustainability review / Sustainability governance
2-19 Remuneration policies	Board of Directors' report / Remuneration
2-20 Process to determine remuneration	Board of Directors' report / Remuneration
2-22 Statement on sustainable development strategy	Sustainability review / Sustainability approach Sustainability review / Sustainability strategy
2-23 Policy commitments	Sustainability review / Corporate governance and compliance
2-25 Processes to remediate negative impacts	Sustainability review / Corporate governance and compliance
2-26 Mechanisms for seeking advice and raising concerns	Sustainability review / Corporate governance and compliance
2-27 Compliance with laws and regulations	Sustainability-review / Environmental management
2-29 Approach to stakeholder engagement	Sustainability review / Stakeholder engagement
GRI 3: MATERIAL TOPICS 2021	
3-1 Process to determine material topics	Sustainability review / Stakeholder engagement
3-2 List of material topics	Sustainability review / Stakeholder engagement
3-3 Management of material topics	Sustainability review / Climate change Sustainability review / Emissions Sustainability review / Health and safety Sustainability review / Corporate governance and compliance
GRI 201: ECONOMIC PERFORMANCE 2016	
201-2 Financial implications and other risks and opportunities due to climate change	Sustainability review / Climate change
GRI 203: INDIRECT ECONOMIC IMPACTS 2016	
203-1 Infrastructure investments and services supported	History of ACWA Power / 2024 highlights - Our portfolio At a glance / What we do Strategic review / Water desalination Sustainability review / Emissions Sustainability review / Water management
203-2 Significant indirect economic impacts	Sustainability review / Sustainability strategy Sustainability review / Local communities
GRI 204: PROCUREMENT PRACTICES 2016	
204-1 Proportion of spending on local suppliers	Sustainability review / Sustainable procurement
GRI 205: ANTI-CORRUPTION 2016	
205-1 Operations assessed for risks related to corruption	Sustainability review / Corporate governance and compliance
205-2 Communication and training about anti-corruption policies and procedures	Sustainability review / Corporate governance and compliance

Disclosure	Location
GRI 207: TAX 2019	
207-4 Country-by-country reporting	Board of Directors' report / Statutory Amounts Paid and Payable Financial statements / Note 21
GRI 302: ENERGY 2016	
302-2 Energy consumption outside of the organisation	Sustainability review / Emissions
302-4 Reduction of energy consumption	Sustainability review / Emissions
GRI 303: WATER AND EFFLUENTS 2018	
303-1 Interactions with water as a shared resource	Sustainability review / Water management Strategic review / Water desalination
303-2 Management of water discharge-related impacts	Sustainability review / Water management
303-3 Water withdrawal	Sustainability review / Water management
303-4 Water discharge	Sustainability review / Water management
303-5 Water consumption	Sustainability review / Water management
GRI 304: BIODIVERSITY 2016	
304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Sustainability review / Biodiversity
304-2 Significant impacts of activities, products and services on biodiversity	Sustainability review / Biodiversity
304-3 Habitats protected or restored	Sustainability review / Biodiversity
304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Sustainability review / Biodiversity
GRI 305: EMISSIONS 2016	
305-1 Direct (Scope 1) GHG emissions	Sustainability review / Emissions
305-2 Energy indirect (Scope 2) GHG emissions	Sustainability review / Emissions
305-4 GHG emissions intensity	Sustainability review / Emissions
305-5 Reduction of GHG emissions	Sustainability review / Emissions
305-7 Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	Sustainability review / Air quality
GRI 306: WASTE 2020	
306-1 Waste generation and significant waste-related impacts	Sustainability review / Environment / Waste management and circular economy
306-2 Management of significant waste-related impacts	Sustainability review / Environment / Waste management and circular economy
306-3 Waste generated	Sustainability review / Environment / Waste management and circular economy
306-4 Waste diverted from disposal	Sustainability review / Environment / Waste management and circular economy
306-5 Waste directed to disposal	Sustainability review / Environment / Waste management and circular economy

Disclosure	Location
GRI 401: EMPLOYMENT 2016	
401-1 New employee hires and employee turnover	Sustainability review / Employees
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Sustainability review / Employees
401-3 Parental leave	Sustainability review / Employees
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018	
403-1 Occupational health and safety management system	Sustainability review / Health and safety
403-2 Hazard identification, risk assessment, and incident investigation	Sustainability review / Health and safety
403-3 Occupational health services	Sustainability review / Health and safety
403-4 Worker participation, consultation, and communication on occupational health and safety	Sustainability review / Health and safety
403-5 Worker training on occupational health and safety	Sustainability review / Health and safety
403-6 Promotion of worker health	Sustainability review / Health and safety
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Sustainability review / Health and safety
403-8 Workers covered by an occupational health and safety management system	Sustainability review / Health and safety
403-9 Work-related injuries	Sustainability review / Health and safety
GRI 404: TRAINING AND EDUCATION 2016	
404-1 Average hours of training per year per employee	Sustainability review / Employees
404-2 Programmes for upgrading employee skills and transition assistance programmes	Sustainability review / Employees
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016	
405-1 Diversity of governance bodies and employees	Sustainability review / Employees Board of Directors' report / The Board of Directors' structure and responsibilities
GRI 406: NON-DISCRIMINATION 2016	
406-1 Incidents of discrimination and corrective actions taken	There were no incidents of discrimination in 2024
GRI 413: LOCAL COMMUNITIES 2016	
413-1 Operations with local community engagement, impact assessments, and development programmes	Sustainability review / Local communities