

# SASB INDEX

## SASB (Sustainability Accounting Standards Board) index

Topic	Accounting metric	Category	Unit of measure	Code	Location
ELECTRIC UTILITIES AND POWER GENERATORS (2018)					
Greenhouse Gas Emissions & Energy Resource Planning	(1) Gross global Scope 1 emissions	Quantitative	Metric tons (t) CO <sub>2</sub> -e	IF-EU-110a.1	Sustainability review / Emissions
	Greenhouse gas (GHG) emissions associated with power deliveries	Quantitative	Metric tons (t) CO <sub>2</sub> -e	IF-EU-110a.2	Sustainability review / Emissions
	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and analysis	N/a	IF-EU-110a.3	Sustainability review / Emissions
Air quality	Air emissions of the following pollutants: (1) NO <sub>x</sub> (excluding N <sub>2</sub> O), (2) SO <sub>x</sub> , (3) particulate matter (PM10), (4) lead (Pb), and (5) mercury (Hg); percentage of each in or near areas of dense population	Quantitative	Metric tons (t)	IF-EU-120a.1	Sustainability review / Air quality
Water management	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m <sup>3</sup> ) Percentage (%)	IF-EU-140a.1	Sustainability review / Water management
	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and analysis	N/a	IF-EU-140a.3	Sustainability review / Water management
Workforce health & safety	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR)	Quantitative	Rate	IF-EU-320a.1	Sustainability review / Health and safety
Activity metrics	Total electricity generated, percentage by major energy source, percentage in regulated markets	Quantitative	Megawatt hours (MWh) Percentage (%)	IF-EU-000.D	Sustainability review / Emissions

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SOLAR TECHNOLOGY AND PROJECT DEVELOPERS (2018)					
Water management	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m <sup>3</sup> ) Percentage (%)	RR-ST-140a.1	Sustainability review / Water management
	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and analysis	N/a	RR-ST-140a.2	Sustainability review / Water management
Waste management	Amount of hazardous waste generated, percentage recycled	Quantitative	Metric tons (t) Percentage (%)	RR-ST-150a.1	Sustainability review / Waste management and circular economy
	Number and aggregate quantity of reportable spills, quantity recovered	Quantitative	Number Kilograms (kg)	RR-ST-150a.2	Sustainability review / Waste management and circular economy
Ecological impacts of project development	Description of efforts in solar energy system project development to address community and ecological impacts	Discussion and analysis	N/a	RR-ST-160a.2	History of ACWA Power At a glance / What we do Sustainability review / Climate change Sustainability review / Emissions Sustainability review / Local communities
Activity metrics	Total capacity of photovoltaic (PV) solar modules produced	Quantitative	Megawatts (MW)	RR-ST-000.A	History of ACWA Power / 2024 highlights – Our portfolio At a glance / What we do
	Total capacity of completed solar energy systems	Quantitative	Megawatts (MW)	RR-ST-000.B	History of ACWA Power / 2024 highlights – Our portfolio At a glance / What we do
	Total project development assets	Quantitative	SAR billion	RR-ST-000.C	History of ACWA Power / 2024 highlights – Our portfolio At a glance / What we do At a glance / Where we operate Appendix / ACWA Power assets