

WORLD ECONOMIC FORUM METRICS

This index table summarises the relevant disclosures aligned to the Metrics for Measuring Stakeholder Capitalism by the World Economic Forum (WEF). ACWA Power does not yet report against every metric within this reporting framework, but we work continuously to enhance our data disclosure.

Category	Metrics	Location
PEOPLE		
Dignity and equality	<ul style="list-style-type: none">Percentage of employees per employee category, per age group, gender and other indicators of diversity (e.g., ethnicity)	Sustainability review / Employees
	<ul style="list-style-type: none">Number of discrimination and harassment incidents, status of the incidents and actions taken and the total amount of monetary losses as a result of legal proceedings associated with (1) law violations and (2) employment discrimination	There were no incidents of discrimination in 2024
Health and wellbeing	<ul style="list-style-type: none">The number and rate of fatalities as a result of work-related injury; high-consequence work-related injuries (excluding fatalities); recordable work-related injuries, main types of work-related injury; and the number of hours worked	Sustainability review / Health and safety
	<ul style="list-style-type: none">An explanation of how the organisation facilitates workers' access to non-occupational medical and healthcare services and the scope of access provided for employees and workers	Sustainability review / Health and safety
	<ul style="list-style-type: none">The number and rate of fatalities as a result of work-related ill-health; recordable work-related ill-health injuries, main types of work-related injury; and the main types of work-related ill-health for all employees and workers	Sustainability review / Health and safety
Skills for the future	<ul style="list-style-type: none">Average hours of training per person that the organisation's employees have undertaken during the reporting period, by gender and employee category (total number of trainings provided to employees divided by the number of employees)	Sustainability review / Employees
	<ul style="list-style-type: none">Effectiveness of the training and development through increased revenue, productivity gains, employee engagement and/or internal hire rates	Sustainability review / Employees
PLANET		
Air pollution	<ul style="list-style-type: none">Nitrogen oxides (NO_x), sulphur oxides (SO_x), particulate matter and other significant air emissions	Sustainability review / Air quality
	<ul style="list-style-type: none">Fully implement the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). If necessary, disclose a timeline of at most three years for full implementation	Sustainability review / Climate change TCFD (Task Force on Climate-Related Financial Disclosures) index
	<ul style="list-style-type: none">Define and report progress against time-bound science-based GHG emissions targets that are in line with the goals of the Paris Agreement	Sustainability review / Emissions
Fresh water availability	<ul style="list-style-type: none">Report for operations where material, mega litres of water withdrawn, mega litres of water consumed and the percentage of each in regions with high or extremely high baseline water stress according to WRI Aqueduct Water Risk Atlas Tool	Sustainability review / Water management
	<ul style="list-style-type: none">The valued societal impact of freshwater consumption and withdrawal	ACWA Power is the largest private water desalination company in the world, producing freshwater for consumption. Some of the societal effects can be found in the sections: Strategic review / Water desalination Sustainability review / Water management
Solid waste	<ul style="list-style-type: none">Report wherever material along the value chain, the valued societal impact of solid waste disposal, including plastics and other waste streams	Sustainability review / Waste management and circular economy

Category	Metrics	Location
PROSPERITY		
Community and social vitality	<ul style="list-style-type: none">Community investment is included within the economic contribution metric (part of EVG&D)	Sustainability review / Local communities
	<ul style="list-style-type: none">Total tax paid and, if reported, additional tax remitted, by country for significant locations	Board of Directors' report / Statutory Amounts Paid and Payable Financial statements / Note 21
Employment and wealth generation	<ul style="list-style-type: none">Total number and rate of new employee hires during the reporting period, by age group, gender, other indicators of diversity and region	Sustainability review / Employees
	<ul style="list-style-type: none">Total number and rate of employee turnover during the reporting period, by age group, gender, other indicators of diversity and region	Sustainability review / Employees
	<ul style="list-style-type: none">Extent of development of significant 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
	<ul style="list-style-type: none">Examples of significant identified indirect economic impacts of the organisation, including positive and negative impacts	Sustainability review / Sustainability strategy Sustainability review / Local communities
Wealth creation and employment	<ul style="list-style-type: none">Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities (e.g. national and international standards, protocols, policy agendas)	Sustainability review / Sustainability approach Sustainability review / Sustainability strategy
	<ul style="list-style-type: none">Total capital expenditures (CapEx) – depreciation supported by narrative to describe the company's investment strategy	Strategic review / Investment case Performance review / Financial review
	<ul style="list-style-type: none">Share buy-backs + dividend payments supported by narrative to describe the company's strategy for returns of capital to shareholders	Performance review / Financial review Board of Directors' report / Dividend policy
GOVERNANCE		
Ethical behaviour	<ul style="list-style-type: none">Discussion of initiatives and stakeholder engagement to improve the broader operating environment and culture, in order to combat corruption	Sustainability review / Corporate governance and compliance
	<ul style="list-style-type: none">A description of internal and external mechanisms for seeking advice about ethical and lawful behaviour and organizational integrityReporting concerns about unethical or lawful behaviour and organisational integrity	Sustainability review / Corporate governance and compliance

Category	Metrics	Location
Governing purpose	<ul style="list-style-type: none">The company’s stated purpose, as the expression of the means by which a business proposes solutions to economic, environmental, and social issues. Corporate purpose should create value for all stakeholders, including shareholders	At a glance / Who we are At a glance / What we do Strategic review / Business model Strategic review / Strategy Strategic review / Water desalination Sustainability review / Sustainability strategy
	<ul style="list-style-type: none">How the company’s stated purpose is embedded in company strategies, policies, and goals	Strategic review / Strategy Sustainability review / Sustainability strategy Sustainability review / Corporate governance and compliance
Quality of governing body	<ul style="list-style-type: none">Composition of the highest governance body and its committees by: competencies relating to economic, environmental, and social topics; executive or non-executive; independence; tenure on the governance body; number of each individual’s other significant positions and commitments, and the nature of the commitments; gender; membership of under-represented social groups; stakeholder representation	Sustainability review / Sustainability governance Board of Directors' report / The Board of Directors' structure and responsibilities
	<ul style="list-style-type: none">How performance criteria in the remuneration policies relate to the highest governance body’s and senior executives’ objectives for economic, environmental and social topics, as connected to the company’s stated purpose, strategy, and long-term value	Board of Directors' report / Remuneration
	<ul style="list-style-type: none">Remuneration policies for the highest governance body and senior executives	Board of Directors' report / Remuneration
Risk and opportunity oversight	<ul style="list-style-type: none">Company risk factor and opportunity disclosures that clearly identify the principal material risks and opportunities facing the company specifically (as opposed to generic sector risks), the company appetite in respect of these risks, how these risks and opportunities have moved over time and the response to those changes. These opportunities and risks should integrate material economic, environmental, and social issues, including climate change and data stewardship	Risk management Sustainability review / Climate change
	<ul style="list-style-type: none">How the highest governance body considers economic, environmental, and social issues when overseeing major capital allocation decisions, such as expenditures, acquisitions and divestures	Sustainability review / Sustainability strategy Sustainability review / Sustainability governance
Stakeholder engagement	<ul style="list-style-type: none">A list of the topics that are material to key stakeholders and the company, how the topics were identified, and how the stakeholders were engaged	Sustainability review / Stakeholder engagement

UN GLOBAL COMPACT PRINCIPLES

Principle	Location
HUMAN RIGHTS	
Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights; and	Sustainability review / Corporate governance and compliance
Principle 2: make sure that they are not complicit in human rights abuses.	Sustainability review / Corporate governance and compliance
LABOUR	
Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;	—
Principle 4: the elimination of all forms of forced and compulsory labour;	Sustainability review / Corporate governance and compliance
Principle 5: the effective abolition of child labour; and	Sustainability review / Corporate governance and compliance
Principle 6: the elimination of discrimination in respect of employment and occupation.	Sustainability review / Corporate governance and compliance Sustainability review / Employees
ENVIRONMENT	
Principle 7: Businesses should support a precautionary approach to environmental challenges;	Sustainability review / Environmental management
Principle 8: undertake initiatives to promote greater environmental responsibility; and	Sustainability review / Environmental management
Principle 9: encourage the development and diffusion of environmentally friendly technologies.	At a glance / Who we are At a glance / What we do Strategic review / Business model Strategic review / Strategy Strategic review / Water desalination Sustainability review / Sustainability strategy Sustainability review / Emissions
ANTI-CORRUPTION	
Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.	Sustainability review / Corporate governance and compliance