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This chapter is part of TAQA's 2025 Integrated Report. For full context, it should be reviewed alongside the complete report. For more information on reporting scope and boundary, please refer to the Appendix.

ESG STRATEGY

ESG STRATEGY

AMBITION

GRI 2-22 GRI 3-1 GRI 3-2 GRI 3-3

TAQA's ESG Strategy is a cornerstone of its commitment to sustainable growth and its ambition to achieve Net Zero emissions by 2050. The ESG Strategy, announced in 2022, defines key focus areas and ambitions across the environmental, social, and governance pillars, and has played a pivotal role in aligning the company with its 2030 corporate goals.

TAQA remains steadfast in its support of the United Nations Sustainable Development Goals (UNSDGs), aligning its initiatives with the goals most relevant to the utilities and energy sector.

TAQA'S ESG STRATEGY

ENVIRONMENT

Climate Change

- Achieve Net Zero Scope 1 and 2 GHG emissions by 2050
- Reduce Scope 1 and 2 GHG emissions across the Group by 25% and in the UAE by 33% by 2030 compared to the 2019 base year
- Enhance climate resilience through reducing risks and increasing adaptive capacity water and effluents

Water and Effluents

- Reduce energy consumption for desalination by expanding highly efficient reverse osmosis technologies to make up two-thirds of desalination by 2030
- Reduce losses in water distribution by 25% in 2030 compared to the 2021 base year

SOCIAL

Occupational Health and Safety

- Increase transparency of reporting
- Maintain focus on prevention of incidents through a shift in safety culture and approach

Diversity and Equal Opportunity

- Reinforce diversity across four groups: gender, age, nationality and People of Determination
- Have 30% women in management positions by 2030

Local Community Engagement

- Focus group CSR efforts on two themes: Education Equality and Environment
- Increase CSR spend above current levels both nationally and globally

GOVERNANCE

Corporate Governance

- Continue adoption of governance best practices beyond local regulations and requirements

ENABLERS

Stakeholder Engagement
Communicate regularly with stakeholders locally, regionally, and globally on ESG matters.

Operating Model
Embed ESG into our governance structure.

KPI Integration
Include ESG metrics in the Group scorecard and executive management's incentive schemes.

Capital Allocation Framework
Incorporate ESG into investment decisions.

ALIGNMENT WITH THE UN SDGS

Energy and Utilities Sector Focus

ESG Strategy Focus

Supportive of all other SDGs

ESG STRATEGY / AMBITION

MATERIALITY ASSESSMENT

TAQA enhanced its approach by conducting a double materiality assessment for the first time in 2025, building on the materiality assessments undertaken in previous reporting cycles. This evolution reflects TAQA's commitment to strengthening ESG integration, improving decision-making, and aligning its disclosures with leading international sustainability standards and stakeholder expectations.

The double materiality assessment was conducted in alignment with the IFRS Sustainability Disclosure Standards (financial materiality) and the Global Reporting Initiative (GRI) Standards (impact materiality). The assessment enables TAQA to identify and prioritise sustainability topics that are material from both:

- an impact perspective - how TAQA's activities affect the environment and society;
- a financial perspective - how sustainability-related risks and opportunities may influence TAQA's financial performance, resilience, and long-term value creation.

Stage	Steps	Output
1 Identification of potential material sustainability topics	▸ Reviewed TAQA's existing material topics against the latest global sustainability reporting standards and regulatory requirements and peer benchmarking ▸ Considered sector-specific sustainability issues relevant to TAQA's businesses ▸ Benchmarked peer disclosures and leading ESG rating agency methodologies	Long list of potentially material topics identified
2 Impact and financial materiality assessment	**Impact materiality** ▸ Identified impacts across TAQA's value chain, covering environmental, social, and economic dimensions ▸ Assessed the severity and likelihood of identified impacts on stakeholders and ecosystems **Financial materiality** ▸ Identified sustainability-related risks[1] and opportunities[2] affecting cash flows, cost of capital, asset values, and access to finance ▸ Assessed the magnitude and likelihood of identified risks and opportunities	Preliminary list of material topics identified through impact and financial materiality assessments
	Collected feedback from internal and external stakeholders through surveys, workshops, and structured consultations to validate identified impacts, risks, and opportunities **Stakeholder engagement overview:** **41** Internal stakeholders **8** Governments and regulators **17** Financial institutions **9** Business partners and suppliers **9** Communities and NGOs	Stakeholder input incorporated into materiality scoring and prioritisation
3 Validation and finalisation	▸ Refined the assessment by incorporating stakeholder feedback ▸ Applied scoring thresholds to determine priority topics under both impact and financial materiality dimensions ▸ Reviewed and validated results through internal governance processes	Final list of material topics validated by internal governance structures

[1] A sustainability-related factor that could negatively affect TAQA's financial performance, increase costs, reduce revenues, impair assets, or limit access to capital.

[2] A sustainability-related factor that could positively affect TAQA's financial performance, reduce costs, create new revenue streams, improve asset value, or enhance access to capital.

ESG STRATEGY / AMBITION

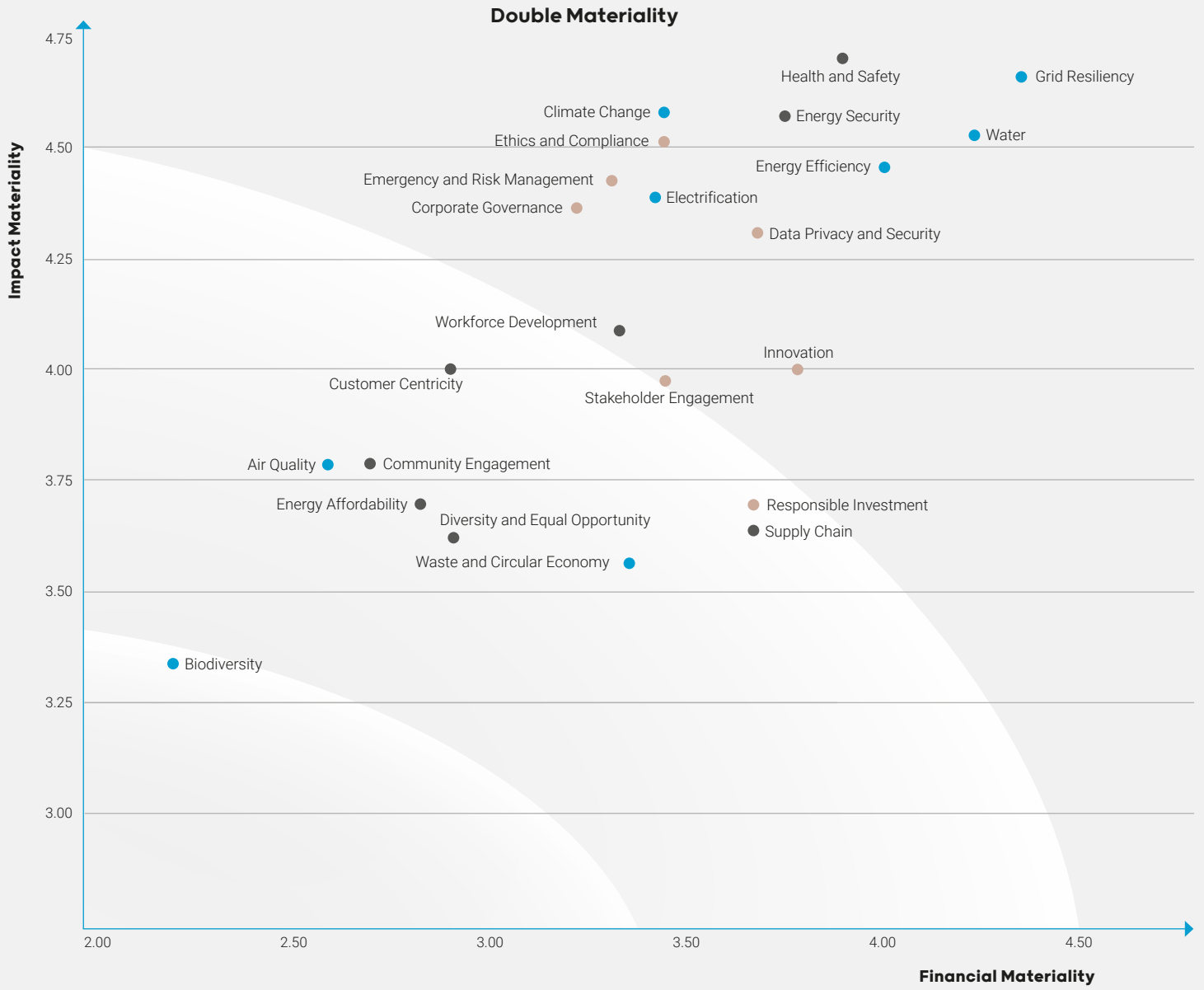
TAQA'S MATERIAL TOPICS

In terms of impact materiality, health and safety topped the list, followed by grid resiliency, energy security, climate change, and water.

In the financial materiality, the top topics were grid resiliency, water, energy efficiency, health and safety, energy security, innovation, supply chain, responsible investment, and data privacy and security.

Grid resiliency, water, health and safety, energy security and energy efficiency emerged as the top topics based on the overall double materiality assessment.

TAQA continues to value its stakeholders' feedback towards strengthening and improving its ESG performance. We remain committed to the six focus topics of the ESG strategy and its targets, while advancing all other material topics.



ESG STRATEGY

GOVERNANCE

GRI 2-14 GRI 2-23 GRI 2-24

TAQA's approach to managing material ESG topics is underpinned by a robust governance structure and operating model that is integrated across all levels of the organisation. This ensures effective tracking and advancement of the Group's ESG and Net Zero strategies. To support consistent implementation across the Group, TAQA established a Group-wide **Sustainability and Climate Change Policy** in 2025 that sets out clear principles, roles and responsibilities for managing sustainability and climate-related matters. With ESG governance positioned at the highest level of leadership under the Board's guidance, TAQA demonstrates its strong commitment to sustainability.

The key topics discussed in TAQA's Board and Management Sustainability committees in 2025 include climate risk assessment, UAE Climate Change Law, GHG intensity, carbon pricing, ESG ratings, ESG performance review, and ESG sentiment analysis.

EMBEDDING SUSTAINABILITY INTO PERFORMANCE

The Group Scorecard, which also serves as the GCEO's performance scorecard, integrates ESG-related targets that directly influence variable compensation across all levels of the organisation—from the Group CEO and Executive Management to employees.

These ESG targets are cascaded through the scorecards of Executive Management, businesses, operational entities, functional teams, and individual employees.

Sustainability continues to hold significant importance within the Group Scorecard, with over 40% of its weightage dedicated to it (ESG and energy transition agenda). These include greenhouse gas emissions reduction, strategic and operational projects focused on energy transition, diversity, localisation, employee engagement, water loss reduction, community impact, safety, customer experience, and reliability, ESG ratings, operational reliability, innovation, and growth in sustainability-focused partnerships or low-carbon service projects.

SUSTAINABILITY GOVERNANCE AND ORGANISATIONAL STRUCTURE

Board Sustainability Committee (SC)

- Chaired by a female non-executive Board member
- Members have expertise on ESG
- Convenes quarterly
- Provides overall strategic recommendations and direction
- Oversees progress on sustainability projects and targets
- Ensures alignment with overall corporate strategy and vision

Sustainability Management Committee (SMC)

- Chaired by the Group CEO and MD
- Comprised of the entire Executive Management Team
- Convenes at least quarterly
- Sets the direction of ESG strategy, goals and initiatives
- Takes key decisions on prioritisation, targets and budget / resourcing
- Monitors progress on key initiatives and current performance
- Monitors and supervises the activities of sub-committees and working groups focused on critical ESG topics[1]

Group Sustainability & Climate Change Team[2]

- Manages day-to-day ESG activities across the Group, including ESG disclosure and reporting, stakeholder engagement and special projects
- Develops and advises management on the ESG and Net Zero strategies for the Group
- Coordinates PMO activities for ESG and Net Zero strategy implementation
- Reports to the SC and SMC regularly on performance, progress and key updates

ESG Community (Focal Points at Businesses and HQ Functions)

- Executes ESG initiatives at the respective business, function or operating company, including ESG PMO initiatives
- Shares best practices with entities and ensure alignment
- Promotes the ESG agenda across entities and locations
- Ensures accuracy, and timely submission of required ESG disclosures
- Supports the in review of certain ESG related information as requested by the corporate sustainability team

ESG Initiative Teams

- Executes ESG PMO initiatives and activities
- Regularly reports progress to the ESG focal points at the respective business and at HQ functions for respective topics
- Provides required ESG disclosures

[1] These include the CSR Steering Group, HSSE Committee, HQ HSSE & Wellbeing Committee, People Committee and other working groups or interim committees established to manage ESG matters.

[2] Sits under the Group Strategy function at headquarters in Abu Dhabi.

ESG STRATEGY

OUR PERFORMANCE

TAQA's ESG ratings across major indices have steadily improved in recent years, reflecting the company's ongoing commitment to its transformation into a low-carbon power and water champion.

PERFORMANCE HIGHLIGHTS[1, 2]

ENERGY AND GHG[3]

25% ▼
reduction in scope 1 and 2 GHG emissions as compared to the base year 2019

41% ▼
rreduction in scope 1 and 2 GHG intensity based on revenue as compared to the base year 2019

13% ▼
reduction in scope 3 GHG emissions as compared to the base year 2019

WATER

16% ▼
reduction in distribution water losses as compared to base year 2021

5% ▲
increase in recycled water distributed compared to 2024

WASTE

16% ▼
reduction in waste generated

21% ▼
reduction in fly-ash generated

61% ▲
waste diverted towards recycling, reusing, and repurposing

PEOPLE

4%-point ▲
increase in women in management positions compared to base year 2021

SUPPLY CHAIN

AED 16 billion
procurement spending on local suppliers in 2025

COMMUNITY

AED 25 million
towards community investment in 2025

TAQA continues to make steady progress on the key focus areas of its ESG Strategy, demonstrating its commitment to achieving the ambitions outlined.

ESG ENTITY RATINGS:

MSCI

2025
A[4]

2020
CCC

MORNINGSTAR | SUSTAINALYTICS

2025
17[5] (LowRisk)

2020
49 (Severe Risk)

CDP

2025
B Climate Change
B Water Security

2022
D Climate Change
C Water Security

S&P Global Ratings

2025
82nd Percentile

2020
19th Percentile

Sustainable Fitch a FitchSolutions Company

2024
2 (Second Tier out of Five)

2023
2

TRANSITION RATINGS:

MORNINGSTAR | SUSTAINALYTICS

1.9° Celsius
Low carbon transition rating, improved from 2 ° Celsius

Sustainable Fitch a FitchSolutions Company

Progressing Transition +

1 Decrease/ Increase in numbers is expressed in comparison to 2024 unless otherwise specified.
2 2025 accounts for the divestment of TAQA Neyveli (India).
3 Emissions for TAQA Neyveli (India) have been removed from all years since the base year 2019.
4 Industry-adjusted score improved from 6.0 to 7.1, falling just short of the AA threshold of 7.143.
5 2nd rank in multi-utilities sub-industry and 7th rank in the utilities industry.

ESG STRATEGY

SUSTAINABLE INVESTMENTS

At TAQA, every investment is guided by our capital allocation framework, which mandates the development of detailed Investment Memoranda to ensure consistency, strategic alignment, and informed decision making. The framework is embedded with sustainability considerations, driving sustainable investment decisions, and ensuring alignment with our sustainability and net-zero goals.

The corporate and ESG strategies have augmented TAQA's energy transition journey, which is expected to accelerate in the coming years. A total of over AED 60 billion is expected to be invested towards energy transition projects from 2021 to 2030. This represents over 80% of the AED 75 billion spending plan by 2030 announced alongside the 2030 targets and includes TAQA's investments in renewables, low carbon intensive reverse osmosis water desalination plants, and grid infrastructure that expands the share of clean energy and water in the grid.

The key elements of sustainability integration in the capital allocation framework are:

STRATEGIC FIT SCORING:

Strategic Fit refers to the alignment of the investment with TAQA's corporate strategy. It evaluates an investment on four criteria namely Business and Technology, Market, Capability Building and Sustainability, each with a 25% weightage. The 25% allocated to sustainability is broken down as follows:

40%
Contribution to 2030 ESG strategy targets

20%
Contribution to net-zero goals

40%
Reduction in emissions intensity

RISK CATEGORY WEIGHTAGE:

Sustainability contributes an additional 10% weight in the Risk category, evaluated through:

50%
Carbon price considerations

25%
Environmental risks

25%
Social risks

CARBON PRICE INTEGRATION:

The framework incorporates shadow carbon pricing ($40 to $80) in forward-looking scenario analyses to assess its impact on Net Present Value (NPV), ensuring informed and sustainable investment planning decisions in the geographies where TAQA currently operates or manages assets.

AED 60 billion
i.e., 80% of the planned spend of AED 75 billion[1] by 2030 will be for energy transition activities

34%
Generation

66%
Transmission and Distribution

AED 50 billion
Two-thirds of the total spending of AED 75 billion by 2030 is considered as eligible activity[2] under the EU taxonomy for sustainable finance.

AED 35 billion
Investments to date (2021-2025) - 96% have been directed towards energy transition activities and the remaining 4% towards thermal or natural gas-based generation. Of the 96% allocated to energy transition, 55% was invested in grids (power and water), 40% in renewables (largely Masdar), and 1% in reverse osmosis.

When the above is combined with the figures for Water Solutions, the total investment in energy transition activities during 2021-2025 amounted to nearly AED 35 billion. **Approximately 81% of this investment are activities aligned with EU taxonomy-eligible sustainable finance activities[3].**

[1] Exclude spending towards Water Solutions and Oil & Gas business including decommissioning.
[2] Compared to the categories considered under energy transition, reverse osmosis and investments in water networks are not eligible under the EU taxonomy for sustainable finance.
[3] Investments in renewable energy, wastewater management, energy efficiency, and transmission and distribution of power which contributed to a 74% share of clean energy capacity addition to the system in last five years.

ESG STRATEGY

GREEN FINANCE

Sustainable finance is a vital component of TAQA's financing strategy. TAQA launched its **Green Finance Framework** in 2023 for the issuance of green bonds, sukuks, loans, and other debt instruments. The framework was assigned a "Sustainability Quality Score of SQS2 (Very Good)" in its **Second Party Opinion ("SPO")** by Moody's Investor Service.

TAQA, aiming to bolster its low-carbon energy portfolio and enhance its core businesses, has secured USD 1.85 billion under its Green Finance Framework since 2023. This funding has been instrumental in accelerating the growth of its renewables portfolio and making strategic acquisitions within the Group.

TAQA's inaugural green bond of USD 1 billion was issued in April 2023. All proceeds were utilised to finance equity investment (USD 1.02 billion) into Masdar for the acquisition of a 43% shareholding in the company in December 2022. The **first green bond report** corresponding to this issuance was published in June 2024 and a third-party's independent limited assurance report for the disclosure of allocation and impacts was obtained.

Following the success of the first Green Bond in 2023, TAQA issued a second green bond in 2024 sized at USD 850 million. All the proceeds were utilised to finance TAQA's equity investment into Masdar's acquisition of Terra Gen in the USA and Terna Energy in Greece. Details of allocation and impact are disclosed in the **second green bond report** published in June 2025, after securing third-party independent limited assurance.

TAQA's green financing credentials also include project level issuances. In January 2022, TAQA successfully priced green senior secured project bonds for an aggregate principal amount of USD 700.8 million by Sweihan PV Power Company PJSC (SPPC), the project company incorporated to build, own and operate the Noor Abu Dhabi 1.2 GW solar power plant.

In 2025, Sustainable Fitch assigned Framework Ratings of '1' (top tier) for both the green bonds issued by TAQA reflecting adherence to market best practices.

ESG STRATEGY

CLIMATE RISKS

GRI 201-2

ESG and climate-related risks are integral components of TAQA's risk management framework, recognised as Group-level risks requiring the attention of the Board and Executive Management. The Board and its committees review and support the establishment and maintenance of the key processes, controls, and procedures used to monitor, manage, and oversee these risks and opportunities. Similarly, the Group Enterprise Risk department and the Sustainability and Climate Change department regularly assess emerging ESG and climate-related risks at a Group level. These risks, along with their potential impacts and management measures, are analysed in collaboration with relevant businesses and entities through operational assessments. Input from each business is integrated into the Group's overall risk assessment, which is subsequently reported to Executive Management, the Audit Committee and the Board.

In 2025, TAQA contributed towards the development of the Abu Dhabi Climate Change Adaptation Plan for the environment and power sectors. The plan and its resilience measures are integrated into TAQA's business planning. Core business activities such as renewable energy, reverse osmosis-based desalination, wastewater treatment and supply and wider infrastructure hardening measures form a key part of Abu Dhabi and the UAE's adaptation planning.

A quantitative impact assessment tool was utilised in 2025 to assess the physical and transition risks across the Group. The quantified impacts have been estimated to be below the sector benchmarks. The regulated and contracted nature of TAQA's core utility businesses ensure sufficient adaptive capacity to mitigate financial impacts.

In 2025, TAQA also completed its assessment of climate risks to include TAQA Water Solutions, the results of which are updated in the table below.

Physical Risks[1]

Category		Climate Risk	Impact Areas	Key Risk Management Measures[2]	Generation	Transmission and Distribution	Oil and Gas	Water Solutions
People Safety	1	Health and safety adverse impacts on staff, especially at operating sites from extreme weather events or other climate related changes[3]	▸ Injuries and/or fatalities	▸ Commitment to Operational Excellence, TAQA's HSSE Management System ▸ Safety standards and processes ▸ Leadership and supervision ▸ Learning and continuous improvement	✓	✓	✓	✓
Increased droughts	2	Damage to assets from ground settlements and potential shortage of water intake for generation plants from increased frequency and/ or severity of droughts	▸ Operational disruptions	▸ Participation in national infrastructure programmes ▸ *Alternative water supply technologies*	✓			✓

[1] Please visit "Principals Risks" in the Business Resilience section of Business Review chapter to understand the integration of these in the enterprise risk assessment.

[2] Improvement actions are in Italics while the underlined measures are ongoing controls.

[3] People safety is considered a risk across all physical risks.

ESG STRATEGY

Category		Climate Risk	Impact Areas	Key Risk Management Measures[2]	Generation	Transmission and Distribution	Oil and Gas	Water Solutions
Rising temperature	3	Heat-related reduction of efficiency and capacity of generation, transmission, distribution and production assets due to seawater and/ or land temperature increase	▸ Operations outside asset design limits ▸ Asset ageing ▸ Asset/equipment damage and/or failure	▸ Inspections and maintenance ▸ *Enhanced engineering design and processing enhancements* ▸ *Reviews of asset technical limits*	✓	✓		✓
	4	Damage to assets or access prevention to facilities from increased bushfire severity	▸ Operational disruptions	▸ Increased natural barriers ▸ Flexible production planning			✓	
	5	Damage to assets from extreme fog and humidity combined with dust and other fine particles	▸ Operational disruptions ▸ Equipment damage and/ or failure	▸ Inspections and maintenance ▸ *Review of new technologies and monitoring of asset performance*	✓			✓
Rising sea levels	6	Flooding or submersion by sea of coastal assets damages and prevents access to facilities, due to rising sea levels	▸ Damage to coastal assets ▸ Operational disruptions	▸ Incident monitoring and investigation ▸ *Construction of physical barriers* ▸ *Enhanced engineering design and site selection* ▸ *Enhanced drainage, pumps and water management systems*	✓	✓		
Increased winds and storms	7	Wind or storm damage to assets, related to the increased frequency and/ or severity of extreme weather events, including from sea swells and waves	▸ Damage to PV plants and/or coastal assets	▸ Monitoring asset failure rates ▸ Prioritised inspection programme ▸ *Enhanced engineering design*	✓	✓		✓
Increased rainfall and flooding	8	Flooding of plant or equipment, due to more frequent and intense rain events damages and prevents access to facilities	▸ Deluge exceeds design limits ▸ Operational disruptions	▸ Flood event preparation ▸ Local municipality engagement ▸ *Use of drainage, pumps and water management systems*	✓	✓		✓
	9	Loss of primary containment of hazardous materials		▸ Emergency response planning ▸ *Enhanced engineering design*		✓		✓

[1] Improvement actions are in Italics while the underlined measures are ongoing controls.

ESG STRATEGY

Transition Risks[2]

Category		Climate Risk	Impact Areas	Key Risk Management Measures[1]	Generation	Transmission and Distribution	Oil and Gas	Water Solutions
Market **(Shifting supply and demand)**	1	Supply chain constraints, interruptions to supply chain and/or changes in supplier commitments	▸ Cost increase to source alternative suppliers in a competitive market ▸ Delivery delay due to high demand	▸ Supplier and market diversification ▸ *Prioritisation of critical suppliers, goods and services*	✓	✓	✓	✓
	2	Overcapacity of conventional plants and equipment due to changes in consumption and dispatch patterns	▸ Interruption to plant production ▸ Asset ageing	▸ Engagement with system planner or offtaker ▸ Operating flexibility	✓			
	3	Non-renewal of Power and Water Purchase Agreements (PWPAs) due to a changing energy mix	▸ Asset obsolescence	▸ Continued interaction with regulators and system planners or offtakers ▸ *Efficient asset investment to extend asset life and relevance*	✓			
	4	Limited availability of financing to support strategic growth	▸ Increased financing costs	▸ Green Finance Framework ▸ Renewables investment	✓			
Reputation **(Damage to brand value and loss of customer satisfaction)**	5	Failure to adequately address higher intensity carbon emitting operations in a timely fashion	▸ Negative stakeholder sentiment ▸ Increased financing costs	▸ Portfolio diversification and greater renewables share of generation ▸ ESG integration in capital allocation framework ▸ Stakeholder engagement ▸ Green Finance Framework	✓		✓	✓
	6	Challenges in attracting and/or retaining talent to support the energy transition	▸ Decreased productivity ▸ Increased employee stress	▸ Human Capital programmes ▸ ESG strategy ▸ Brand positioning	✓	✓	✓	✓

[1] Improvement actions are in Italics while the underlined measures are ongoing controls.

[2] Please visit "Principals Risks" in the Business Resilience section of Business Review chapter to understand the integration of these in the enterprise risk assessment.

ESG STRATEGY

Category		Climate Risk	Impact Areas	Key Risk Management Measures[1]	Generation	Transmission and Distribution	Oil and Gas	Water Solutions
Policy and Legal **(Existing and emerging regulations)**	7	Non-compliance fines and/or breaches in environmental guidelines or regulations	▸ Negative stakeholder sentiment ▸ Increased costs	▸ Monitoring environmental guidelines and/or regulatory developments	✓	✓	✓	✓
	8	Unanticipated introduction of new or increased environmental taxes and carbon pricing	▸ Increased costs	▸ Investment decision making framework ▸ Carbon trading and hedging	✓	✓	✓	✓
	9	Disruptions from climate activism	▸ Negative stakeholder sentiment	▸ Stakeholder engagement ▸ Brand positioning ▸ Monitor developments	✓		✓	
	10	Unanticipated introduction of new environmental regulations or regulatory limitations on assets	▸ Operational disruptions	▸ Monitoring regulatory developments ▸ Stakeholder engagement	✓		✓	✓
	11	Unanticipated or developing regulations for new technologies contribute to investment uncertainty	▸ Negative stakeholder sentiment ▸ Increased costs	▸ Monitoring technology developments ▸ *Appropriate technology adoption*	✓	✓		
Technology **(Emerging technologies supporting the low carbon transition)**	12	Development of low emission technologies being performed at a higher than foreseen pace and cost	▸ Early retirement of technologies ▸ Increased costs	▸ Strategy and business planning ▸ Monitor technology developments ▸ Stakeholder engagement including offtakers ▸ *Engineering design enhancements*	✓	✓		
	13	Underinvestment in new technologies or investment in new technologies that do not deliver as anticipated	▸ Missed opportunities ▸ Increased costs ▸ Investment losses	▸ Innovation strategy ▸ New technology evaluation ▸ Supplier engagement ▸ *Pilot programmes for new technologies*	✓	✓		

[1] Improvement actions are in Italics while the underlined measures are ongoing controls.

MANAGING OUR RESOURCES

ENERGY AND EMISSIONS

GRI 302-1 302-2 302-3 302-4 302-5 305-1 305-2 305-3 305-4 305-5 305-6 305-7

TAQA recognises the pivotal role of the energy sector in achieving global climate goals and is dedicated to leading the transition to a low-carbon future. Committed to supporting the UAE's Net Zero 2050 Strategy, TAQA has set a target to achieve Net Zero emissions by 2050.

To ensure measurable progress, the company established ambitious interim 2030 targets in 2022, aiming for a 25% reduction in total Scope 1 and Scope 2 Greenhouse Gas (GHG) emissions across the Group and a 33% reduction within its UAE portfolio, using 2019 as the base year. This places TAQA as one of the few energy majors in the region to have an absolute reduction target.

AMBITION

TAQA's targets are grounded in a detailed, bottom-up analysis of annual greenhouse gas (GHG) projections, incorporating planned emission reduction measures outlined in the company's corporate strategy and business plan.

Progressive reduction of gas-fired generation in Abu Dhabi:

- A key aspect of TAQA's energy transition is the planned reduction in gas-fired generation to enable increased contributions from nuclear[1] and solar energy within the Abu Dhabi grid. Abu Dhabi aims to generate 60% of its electricity from clean energy sources by 2035, a significant rise from 2.5% in 2019.

Renewable energy investments:

- TAQA aims to achieve 65% renewable energy within its 150 GW global gross power generation capacity by 2030, driven by its leading shareholding in Masdar. Achieving this ambitious goal will involve an estimated investment of over AED 19 billion by 2030.

Expansion of efficient RO technologies for water desalination:

- TAQA aims to transition two-thirds of its 1,300 MIGD water portfolio to efficient RO technology by 2030, supported by an investment of approximately AED 1.5 billion. Shifting from thermal desalination to RO is a key step in decarbonising power and water systems, as RO is more efficient, cost-effective, and reduces emissions by 60–90% compared to traditional thermal desalination methods.

Grid modernisation and expansion to increase penetration of clean energy:

- TAQA plans to invest AED 40 billion between 2021 and 2030 to upgrade existing infrastructure and develop new transmission and distribution networks in the UAE. Supporting the electrification of the manufacturing and transport sectors with an increasing share of clean energy is a key lever in advancing the UAE's Net Zero ambitions.

Oil and Gas decommissioning:

- TAQA is implementing a comprehensive decommissioning plan for its late-life assets in the UK and has divested from the GHG-intensive Iraq assets. These activities will not only reduce scope 1 and 2 emissions but also scope 3 category 11 (use of sold products) emissions even more significantly.

MORNINGSTAR | SUSTAINALYTICS

The Low Carbon Transition Rating by Morningstar Sustainalytics for TAQA is currently at **1.9°C**, which improved from 2°C in the previous year. This ranks TAQA second out of the 77 multi-utilities globally in the sub-industry.

Sustainable Fitch
a FitchSolutions Company

Sustainable Fitch's transition assessment for TAQA in 2025 resulted in a rating of '**Progressing Transition +**'.

[1] Generation not owned by TAQA but TAQA's Transmission business connects it to the grid.

PERFORMANCE

SCOPE 1 AND 2 GHG EMISSIONS

TAQA's scope 1 and scope 2 GHG emissions were reduced by 25% in 2025 compared to the base year 2019 and by 6% compared to 2024. The reduction in 2025 was primarily due to the reduced generation from UAE-based gas power plants within the financial control boundary, as the F3 gas-fired power plant (with equity investment emissions accounted for under scope 3 category 15) started its fully fledged operations. Other contributing factors for the reduction were the reduced oil and gas production due to decommissioning activities and the divestment of the lignite-based power plant in India. Going forward, TAQA remains committed to the 25% reduction from 2019 amidst the 2030 growth plans for its generation capacity, which aims to increase the 28 GW of conventional generation capacity at end of 2025 to 50 GW by 2030.

Nearly 98.5% of the total scope 1 and 2 GHG emissions is related to stationary fuel combustion. Other scope 1 emission sources constituting the remaining 1.5% of total emissions are venting, flaring, mobile combustion, refrigerants usage, SF_6 use in circuit breakers, CO_2 in fire extinguishers, and fugitives. The import of energy and the associated scope 2 emissions are insignificant. In terms of breakdown of GHG, about 98% is constituted by CO_2 with the rest being CH_4, SF_6, and N_2O. Emissions associated with flaring (0.08 million tCO_2e) reduced by 55% in 2025, compared to 2024 and venting (0.19 million tCO_2e) increased by 32%[3] in 2025, compared to 2024. GHG emissions covered under carbon pricing regimes are well below 1% (only UK Emission Trading Scheme).

Scope 1 and 2 GHG Emissions as per Financial Control[2] (million tCO_2e)	2025	2024	2019
Scope 1 and 2	**43.38**✓	**45.19**✓	**57.69**✓
Generation UAE	29.15	30.84	42.75
Generation International	13.06	12.79	13.12
Oil and Gas	1.00	1.36	1.59
Others[3]	0.18	0.20	0.23
Scope 1	**43.26**✓	**45.18**✓	**57.58**✓
Generation UAE	29.15	30.84	42.75
Generation International	13.05	12.78	13.11
Oil and Gas	0.89	1.24	1.48
Others	0.18	0.20	0.23
Scope 2	**0.12**✓	**0.14**✓	**0.12**✓
Generation UAE	0	0	0
Generation International	0.01	0.01	0.01
Oil and Gas	0.11	0.13	0.10
Others	0	0	0

✓ Assured metric

TAQA's equity share-based emissions are 35.75 million tCO_2e, which is 18% lower than the emissions based on financial control.

1 TAQA's primary GHG consolidation approach based on which reduction targets are set. Limited assurance was obtained for total Scope 1 and 2 emissions, total Scope 1 emissions and total Scope 2 emissions for 2019-2021 and 2023-2025 by DNV Business Assurance Services UK (DNV) and for 2022 by EY (in tCO_2e comprising CO_2, CH_4, N_2O, SF_6 and hydrofluorocarbons). Previous years' numbers restated based on portfolio changes (divestment of India). India's annual Scope 1 and Scope 2 GHG emissions are 3.21million in 2019, 2.08m in 2020, 3.62m in 2021, 2.92m in 2022, 2.93m in 2023, 3.99m in 2024 and 2.83m in 2025 (until its time in TAQA portfolio). Restatements also included updates based on outcomes from internal review and external audits (no material changes). Scope 2 GHG emissions of UAE Generation, Transmission and Distribution, and Water Solutions are zero, as their electricity import is already counted under scope 1 of UAE Generation, from whom they import electricity.

2 Include Transmission, Distribution and Water Solutions.

3 Due to improvement in estimation via site specific analyses, with values not adjusted for previous years as a conservative approach.

SCOPE 3 GHG EMISSIONS

Categories 3, 11, and 15 are the scope 3 categories of material (based on quantity, our ability to influence, and business plan projections) for TAQA. Scope 3 GHG emissions in 2025 reduced by 3% when compared to 2024 and 13% when compared to the base year 2019.

The most material of TAQA's scope 3 emissions are in category 11 (55% of total scope 3), which is associated with the combustion or use of the products sold by the oil and gas business. TAQA's scope 3 category 11 emissions have reduced by 10% and 23% compared to 2024 and the base year 2019 respectively, reflecting our decommissioning progress in the UK. Category 11 emissions are expected to further reduce going forward, in line with the progress of decommissioning plans in the UK.

The category 3 emissions (21% of total scope 3) have reduced by 26% in 2025 compared to the base year 2019, due to the reduction in gas-based generation in the UAE and the divestment of lignite-based plant in India. The emissions are expected to reduce further in the coming years due to the Abu Dhabi grid's energy transition and the expected reduction in ADNOC's GHG intensity supported by TAQA's HVDC interconnection project.

Category 15 emissions (25% of total scope 3) increased by 20% in 2025 compared to 2024, mainly due to the start of fully fledged production by the F3 gas-fired plant in the UAE.

Scope 3 GHG[1], million tCO_2e	2025	2024	2019
Category 3	4.27✓	4.37✓	5.77
Category 11	11.53✓	12.79✓	15.01
Category 15	5.24✓	4.42✓	3.40
Total	**21.03**	**21.59**	**24.18**

✓ Assured metric

[1] Limited assurance was obtained for 2023 to 2025 by DNV. Previous years' numbers restated based on portfolio changes such as divestment of India and acquisition of Talimarjan-1 power plant in Uzbekistan.

MANAGING OUR RESOURCES

GHG INTENSITY

TAQA's GHG intensity, based on revenue, was reduced by 4% in 2025 compared to 2024. Compared to the base year of 2019, the reduction is 41%. This reduction reflects how well TAQA is growing financially while ensuring the impact on the environment is reduced.

In terms of scope 1+2 GHG intensity based on electricity generation, the Group and the UAE have maintained the same performance. International GHG intensity has shown considerable improvement from the base year 2019 due to optimisation and effective asset management practices.

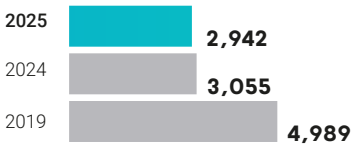
Scope 1+2+3 GHG intensity based on electricity generation has improved across both UAE and Group portfolio. This is driven by TAQA and Masdar's efforts in increasing renewable energy generation both in the UAE and globally and due to the start of highly efficient F3 gas power plant in 2025. **TAQA's scope 1+2+3 GHG intensity for electricity generation is lower than its scope 1+2 GHG intensity for generation by a factor of 20%**.

Divestment in India has significantly improved TAQA's GHG intensity profile compared to the numbers reported in the 2024 Integrated Report.

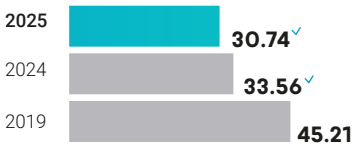
The trend of GHG intensity for desalinated water supplied from 2019 to 2025 is a clear indication of how the increase in penetration of reverse osmosis is improving the energy and GHG intensity. Compared to the GHG base year of 2019, the improvement is over 31%. Despite the reduction in load factor of co-generation plants, intensity figures have also improved by 7% in 2025 compared to 2024.

GHG intensity of oil and gas production reduced by over 20% compared to 2024 because of the implementation of several optimisation projects across the portfolio.

2025 GHG Intensity – Revenue[1], tCO_2e/million USD



GHG Intensity – Desalinated Water Supplied[2], tCO_2e/MIG

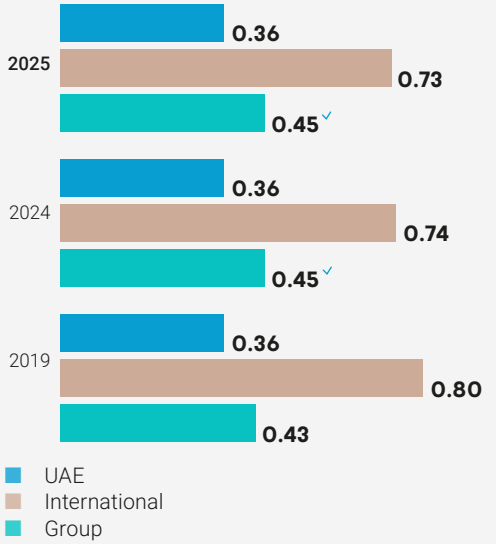


GHG Intensity – Oil & Gas, tCO_2e/mboe

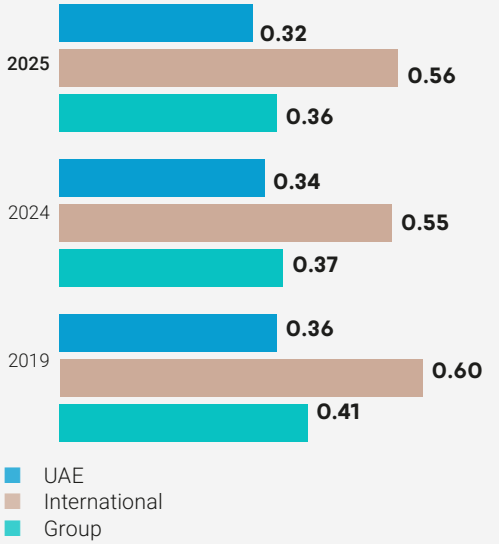
✓ Assured metric

[1] Excluding the India numbers across all the years as it was divested in 2025. GHG Intensity includes scope 1 and 2.
[2] Consolidates gross water production of Taweelah RO which is an affiliate with a stake of 20%.
[3] Scope 3 is the category 15 investment generation emissions which includes proportionate equity-based contribution from our associates such as Masdar, Al Dhafra PV2, F3, Jubail, Talimarjan-1 and Sohar. Denominator includes only the proportionate electricity generation based on TAQA's effective stake.

Scope 1+2 Emission Factor – Electricity, tCO_2e/MWh



Scope 1+2+3[3] Emission Factor – Electricity, tCO_2e/MWh



✓ Assured metric

Electricity Generation (GWh)[4]	2025	2024	2023
UAE Subsidiaries (IPPs except F3 and PV2)	58,855	60,772	64,880
UAE Associates (PV2, F3) – TAQA share	6,378	3,280	1,615
Int'l Subsidiaries (Morocco, Ghana)	17,966	17,345	18,712
Int'l Associates (Sohar, Jubail, Talimarjan) – TAQA Share	5,280	5,716	5,681
Masdar (TAQA Share)	7,702	6,713	3,326
Total	**96,181**	**93,827**	**94,214**
	(Gas 68%, Coal 17%, Renew. 15%)	(Gas 70%, Coal 17%, Renew. 13%)	(Gas 75%, Coal 18%, Renew. 7%)

[4] For subsidiaries, 100% of generation (including auxiliary consumption) considered. For associates (including Masdar), only the proportionate share based on TAQA's stake is included.

MANAGING OUR RESOURCES

Water Production (MIG)[1]	2025	2024	2023
Subsidiaries (All UAE IWPs except Taweelah RO)	185,660	192,693	194,893
Associates (Taweelah RO – TAQA share)	13,896	13,110	12,054
Total	**199,556**	**205,803**	**206,947**
	(RO[2] 21%, Thermal 80%)	(RO 19%, Thermal 81%)	(RO 17%, Thermal 83%)

EMISSION REDUCTION INITIATIVES

TAQA has made significant progress in decarbonisation locally and globally due to substantial investments in renewables and strategic partnerships, particularly in addressing emissions from hard-to-abate industrial sectors. Guided by our Group 2030 Strategy, we remain focused on reducing emissions across our diverse and growing asset portfolio.

	2025	2024	2019
Total Energy Consumption within TAQA Group (TJ)[3]	**418,580**	**447,920**	**648,426**
= Non-renewable fuel consumed	652,599	694,255	946,138
+ Renewable fuel consumed	-	-	-
+ Electricity, heating, cooling, and steam purchased for consumption	1,247	1,313	1,074
+ Self-generated electricity, heating, cooling, and steam, which are not consumed	-	-	-
- Electricity, heating, cooling, and steam sold	235,266	247,648	298,786

1 For subsidiaries, 100% of production (including auxiliary consumption) considered. For associate (Taweelah RO), only the proportionate share based on TAQA's stake (20%) is included.
2 Including RO contribution from TAQA plants with RO (F1 and F2) other than Tawelah RO.
3 Restatement to account for internal and external audit (GHG) recommendations.

GENERATION

Total Scope 1 and 2 GHG emissions from the Generation business, which is over 97% of the Group's numbers, decreased by 3% in 2025 compared to 2024 and by 25% compared to the base year 2019. The reduction in the UAE Generation's portfolio is over 5% and 32% respectively compared to 2024 and 2019.

The key driver for the reduction has been the energy transition in the Abu Dhabi system, wherein the increased share of nuclear and renewable energy plants has reduced the generation from the gas-based power plants. The share of clean energy (nuclear and solar) in the Abu Dhabi system's energy mix has grown from nearly 3% in 2019 to 40% in 2025, while the share of gas has declined from 97% to 60% over the same period. TAQA's solar plants, Noor PV1 and Al Dhafra PV2, generated a total of 6,616 GWh of electricity in 2025, accounting for 6% of the total electricity generated in the Abu Dhabi system. The role of increasing reverse osmosis-based production in the decoupling of water desalination from electricity generation, resulting in the reduction of thermal fuel needs, has also supplemented the reduction of emissions.

In the UAE, other emissions reduction efforts focused on optimising combined cycle performance and improving auxiliary power efficiency across TAQA's gas-fired generation assets. At facilities including Taweelah, Shuweihat, Umm Al Nar, and Fujairah, initiatives included turbine tuning, enhanced combustion control, optimisation of heat recovery steam generators, and operational adjustments to reduce fuel consumption during low-load periods. These measures were supported by upgrades to Continuous Emission Monitoring Systems (CEMS) and enhanced data-driven monitoring to improve emissions accuracy and regulatory compliance. Several assets implemented process optimisation and equipment retrofit programmes, such as improvements in auxiliary equipment efficiency, replacement of outdated components, and enhanced automation and control systems. Energy awareness initiatives and improved operational discipline further supported reductions in fuel and electricity consumption.

In the international portfolio, optimisation and asset management practices have led to improved efficiency and reduction in emissions. Divestment from the lignite-based plant in India in 2025 also reduced TAQA's GHG emissions[4]. In Morocco, ongoing upgrades to power generation equipment and operational improvements supported reductions in electricity consumption and associated emissions. In Ghana, waste heat recovery and efficiency enhancement initiatives continued to contribute to emissions reductions.

4 India GHG emissions reduced from 2025 and all the previous years in the inventory.

The share of coal in TAQA's gross generation capacity has reduced from nearly 10% in 2020 to just 3% in 2025. Coal revenue represents only 2% of total Group revenue when fuel pass-through is excluded.

MANAGING OUR RESOURCES

TRANSMISSION AND DISTRIBUTION

TAQA's Transmission and Distribution businesses accounts only for a limited share of the Group's Scope 1 and 2 greenhouse gas emissions. Year-on-year variations are primarily influenced by network expansion, increased infrastructure activity, and operational requirements during periods of extreme weather.

Emission reduction efforts focus on minimising environmental impact through targeted, technology-led initiatives. TAQA continues to transition away from sulphur hexafluoride (SF_6) by piloting SF_6-free technologies in gas-insulated equipment, including the use of alternative insulating gases and SF_6-free ring main units. These efforts are supported by regular leak detection and repair programmes, gas monitoring, and root-cause analysis to further reduce fugitive emissions and enhance operational performance.

Energy efficiency initiatives include the replacement of ageing assets with higher-efficiency alternatives, reconductoring selected overhead transmission lines using high-temperature, low-loss conductors to reduce network losses, and upgrading substation lighting systems with energy-efficient LED solutions. In parallel, emissions associated with fleet operations are being reduced through the gradual electrification of vehicles and the rollout of electric vehicle charging infrastructure across operational sites.

Beyond its direct operational footprint, TAQA's Transmission and Distribution businesses plays a critical role in enabling wider system decarbonisation as a sustainability business partner. By expanding and reinforcing the electricity network, the business supports the integration of low-carbon generation and provides reliable grid access to energy-intensive sectors, contributing to the reduction of downstream emissions. These network investments underpin national energy transition objectives and support the delivery of long-term climate commitments, while efficiency measures across the network help minimise the need for additional generation and associated emissions across the value chain. Examples of such large-scale initiatives include connecting 5.6 GW nuclear and about 2.5 GW solar to the grid, interconnection of ADNOC's offshore and onshore power and water facilities to the grid, and interconnection of EGA's power plants, etc.

The Distribution business also plays a significant role via their energy services and demand side management activities, which are highlighted in detail in the Business Review chapter.

The network losses continue to remain low and comparable to leading benchmarks globally.

Power Losses, %

	2025
Transmission	2.04
Distribution	5.35%

MANAGING OUR RESOURCES

OIL AND GAS

The total Scope 1 and 2 GHG emissions of TAQA's Oil and Gas business reduced by over 27% in 2025 compared to 2024, and by 37% compared to the base year 2019. These reductions are mainly due to the decommissioning activities in the UK and several energy optimisation projects across the portfolio over the years. GHG intensity improved by 20% year-on-year, reflecting the operational efficiency improvements achieved by the business.

Key initiatives include engine and compressor upgrades, installation of air–fuel ratio controllers, and the replacement of methane-driven pneumatic devices with low-vent or electric alternatives to reduce venting and fugitive emissions.

In Canada, venting reduction initiatives and compressor engine upgrades continue to lower methane emissions, supported by regulatory compliance and targeted efficiency measures where economically feasible. GHG intensity in Canada reduced by 20% in 2025 compared to 2024.

In the UK, emissions reduction efforts focus on optimising late-life operations and decommissioning activities, including reducing flaring during plant start-ups, installing high-efficiency air intake and particulate filters, and implementing Asset-Specific Emissions Reduction Action Plans (ERAPs).

In the Netherlands, gas compressor consolidation and valve replacements have reduced venting sources and improved operational efficiency, while enhanced fugitive emissions monitoring and vent gas metering support improved emissions visibility and control.

WATER SOLUTIONS

The share of Water Solutions' GHG emissions within TAQA's Scope 1 and 2 emissions remains very limited. Nevertheless, Water Solutions plays an important enabling role in reducing overall system emissions by increasing the supply of recycled water, thereby lowering demand for energy-intensive desalination. **In Abu Dhabi, recycled water accounts for approximately 17% of the total potable and recycled water supplied to customers.**

TAQA Water Solutions continues to implement targeted initiatives to improve energy efficiency and reduce associated emissions across its operations. During the year, progress was made on the deployment of an AI-powered Supervisory Control and Data Acquisition (SCADA) system, supporting improved visibility of consumption patterns and optimisation of pumping operations, including the identification of opportunities for Variable Frequency Drive (VFD) implementation.

In addition, network and asset optimisation initiatives, including the consolidation and rationalisation of pumping and treatment infrastructure, are underway to reduce electricity consumption associated with wastewater collection and treatment. Complementary efficiency measures, such as power factor improvement through capacitor bank installations at treatment plants, further support indirect emissions reduction and operational efficiency.

MANAGING OUR RESOURCES

AIR EMISSIONS

TAQA manages its non-GHG air emissions by integrating advanced technologies and implementing stringent protocols to minimise the release of harmful local pollutants.

TAQA is committed to maintaining Nitrogen Oxide (NO_X) and Sulfur Oxide (SO_X) emissions within permissible limits, with all operational sites adhering to regional regulations and standards to support cleaner air quality and mitigate environmental impacts.

TAQA has established an Air Quality Standard to mitigate the impact of its operations on air quality. This standard defines minimum requirements, including systems and procedures, for all entities to adopt, ensuring the reduction of air emissions and their potential effects on air quality. TAQA applies a consistent, Group-wide approach to monitoring, controlling, and reducing non-GHG air emissions across its operations, supported by asset-level controls and targeted investments.

TAQA manages air emissions from its Generation assets through stringent quality assurance and control processes aligned with applicable regulatory requirements. In Abu Dhabi, the Environment Agency - Abu Dhabi (EAD) has established air quality monitoring to safeguard the well-being of residents and the environment. In alignment with these efforts, TAQA employs advanced technologies, such as electrostatic precipitators, high-efficiency baghouses, flue gas desulphurisation (FGD) systems, and the use of low-sulphur fuel alternatives, among other pollution control measures, to minimise emissions. Continuous Emission Monitoring Systems (CEMS) are widely deployed to enable real-time monitoring and recording of air emissions. All activities at air monitoring stations, including calibration, maintenance, and operations, are systematically documented, supporting regulatory compliance and timely corrective actions. Internationally, TAQA implements targeted measures to reduce non-GHG air emissions and strengthen compliance with local standards, including the installation of gas desulphurisation devices and gas and dust analysers in Morocco, and the use of water injection on gas turbines to manage nitrogen oxide (NO_x) emissions in Ghana. Together, these initiatives reflect a consistent, Group-wide approach to air quality management across TAQA's generation portfolio.

Within its Oil and Gas operations, TAQA applies enhanced fugitive emissions monitoring programmes, including regular leak detection surveys, venting and flaring measurements, and asset-level root-cause analysis. These measures support improved methane management, strengthened regulatory reporting, and continuous emissions performance improvement across operating jurisdictions. Specific controls are also implemented to minimise fugitive air emissions from equipment through preventive maintenance programmes, enhanced leak detection practices, and targeted upgrades. TAQA's Oil and Gas assets are subject to annual ISO 14001 environmental management system audits. In the UK, offshore assets operate in accordance with the Offshore Combustion Installations (PPC) Regulations, with emissions limits and methane controls defined through permitting requirements and Asset-Specific Emissions Reduction Action Plans.

These initiatives and planned investments demonstrate TAQA's commitment to reducing air emissions through innovative technologies, enhancing regulatory compliance, and implementing strategic improvements across its global operations.

Air Emissions, tonnes[1]

	2025[2]	2024	2019
Nitrogen Oxide (NO_X)	16,035	19,737	20,111
Sulfur Oxide (SO_X)	8,018	40,021	33,544
Volatile Organic Compounds (VOCs)	1,810	1,830	2,302
Particulate Matter (PM10)	246	3,594	3,468
Hazardous Air Pollutants (HAP) emissions	143	99	102

Air emissions showed a strong improvement in 2025, with NO_x decreasing by approximately 19% compared to 2024, reflecting continued optimisation of combustion processes and operational controls across the portfolio. SO_x declined by around 80% year-on-year, driven by a combination of improved emissions performance and portfolio optimisation, including the divestment of the lignite-based plant in India. These reductions also reflect the continued transition towards cleaner and more efficient Generation assets.

[1] Restatements made based on results of internal reviews.

[2] 2025 excludes TAQA Neyveli (India) due to its divestment.

MANAGING OUR RESOURCES

ISO CERTIFICATIONS

TAQA is committed to maintaining the highest standards of operational excellence by aligning its management systems with globally recognised best practices. TAQA's commitment to Operational Excellence (COE) follows the International Organisation for Standardisation (ISO) Standards framework and incorporates guidance from the International Association of Oil and Gas Producers (IOGP) and the Energy Institute (EI).

ISO Coverage

ISO 9001	ISO 14001	ISO 45001
90%	100%	85%

In addition to ISO 9001, ISO 14001, and ISO 45001, several TAQA entities hold additional certifications that support environmental performance, energy efficiency, emissions management, customer satisfaction, asset management, and operational resilience. These include ISO 50001 for Energy Management, PAS 2080 for carbon management in infrastructure, ISO 22301 for business continuity, ISO 27001 for information security, ISO 31000 for risk management, ISO 37301 for compliance management, ISO 26001 for social responsibility, ISO 17025 for laboratory competence, ISO 10002 for customer complaints handling, ISO 10004 for customer satisfaction monitoring, ISO 55001 for asset management, and NCEMA 7000 for crisis and emergency management.

Together, these certifications reinforce TAQA's structured approach to performance management, risk mitigation, regulatory compliance, and continuous improvement across its global operations.

MANAGING OUR RESOURCES

WATER

GRI 303-1 GRI 303-2 GRI 303-3
GRI 303-4 GRI 303-5

TAQA's approach to water continues to evolve as the Group strengthens its position as an integrated power and water utility, with an increasing focus on efficiency, resilience and value creation across the full water value chain. Water and effluent performance are monitored through defined key performance indicators across all businesses, with outcomes reviewed through established management governance processes. **A Group-wide Water and Wastewater Management Standard provides a consistent framework for managing water resources responsibly and improving operational performance.**

Aligned with TAQA's Corporate and ESG Strategies, the Group continues to progress towards its ambition for two-thirds of its desalination capacity to be based on energy-efficient reverse osmosis (RO) technology by 2030, alongside a targeted 25% reduction in water distribution losses from 2021 levels. The acquisition of Sustainable Water Solutions Holding in 2024 strengthened TAQA's domestic wastewater and recycled water capabilities, enhancing integration across the local water value chain. In 2025, TAQA announced plans to further expand its water platform through an agreement to acquire GS Inima, a global water developer and operator. On completion, the acquisition will reinforce its international footprint and strengthen end-to-end capabilities across desalination, drinking water, and wastewater treatment. Together, these developments support TAQA's long-term objectives for water security, circularity, and operational excellence.

WATER USE

The Group primarily withdraws seawater for desalination, supplemented by limited freshwater abstraction for thermal power generation and oil and gas operations. In the UAE, nearly all water required for cooling and condensing in power generation is sourced from desalinated seawater, significantly reducing reliance on freshwater resources. While certain international power and oil and gas assets utilise groundwater or surface water, these volumes remain negligible relative to total withdrawals.

Across the portfolio, targeted operational measures have been implemented to improve water efficiency, including reduced cooling water blowdown through enhanced chemical dosing, preventive maintenance, and continuous monitoring at facilities such as Umm Al Nar and Taweelah B. Where feasible, treated wastewater is reused internally for auxiliary processes, landscaping, and maintenance activities, further minimising freshwater demand.

	2025	2024	2023
Water consumed (including water supplied to customers) (MIG)	255,185✓	261,748	262,515
Water sub-consumption (excluding water supplied to customers) (MIG)[1]	30,036	38,979	41,783

✓ Assured metric

[1] Commercial losses in distribution also included as a conservative approach.

DECOUPLING WATER PRODUCTION FROM ELECTRICITY GENERATION

TAQA continues to support the strategic decoupling of water production from electricity generation, recognising the efficiency, flexibility, and emissions benefits of standalone reverse osmosis (RO) desalination. Historically, the UAE's power and water sectors have been closely interconnected through cogeneration facilities, where waste heat from gas turbines is used to simultaneously produce electricity and desalinated water. While this approach optimised fuel use, it limited operational flexibility and increased emissions during periods of seasonal electricity demand imbalance.

Desalination through RO has proven to be a viable alternative, enabling significant reductions in fuel consumption and associated greenhouse gas emissions—up to 90% lower compared to traditional thermal desalination—while enhancing system resilience and planning efficiency. The continued expansion of RO capacity across Abu Dhabi remains a cornerstone of TAQA's water strategy, reducing interdependence between power and water production and supporting more effective system planning. In 2025, desalinated water supplied through RO facilities achieved an estimated 31% reduction in GHG intensity compared to the 2019 baseline, reinforcing TAQA's progress towards its long-term decarbonisation objectives.

MANAGING TRANSMISSION AND DISTRIBUTION LOSSES (NON-REVENUE WATER)

TAQA manages water transmission and distribution losses in line with the International Water Association's (IWA) definition of non-revenue water (NRW), calculated as the difference between system input volume and authorised consumption. NRW performance is monitored as a key operational efficiency indicator across the water value chain and reviewed through regular performance management processes.

Continued improvements in NRW performance are driven by the deployment of smart metering, proactive leak detection and repair programmes, pressure management initiatives, and enhanced network monitoring supported by digital technologies. These measures enable earlier identification of losses, targeted interventions and improved asset performance. Collectively, they support TAQA's long-term objective to reduce water distribution losses by 25% by 2030 from the 2021 baseline and position its transmission and distribution networks in line with leading global benchmarks.

Distribution water losses reduced by 9.5% in 2025 when compared to 2024 and by 15.5% compared to base year 2019. The improvement in transmission water losses has been over 19% when compared to 2024.

Water Losses, %

	2025	2024	2023
Distribution	10.20	11.27[1]	11.16
Transmission	2.15	2.66	2.30

[1] Updated compared to 2024 report based on the verification by Abu Dhabi Department of Energy.

WASTEWATER AND EFFLUENT MANAGEMENT

TAQA remains committed to complying with local regulatory requirements and international standards for wastewater and effluent management across its operations. Wastewater streams are segregated, treated, monitored, and discharged in line with permit conditions, with continuous monitoring of key parameters such as temperature, salinity and chemical composition to ensure environmental protection and regulatory compliance.

TAQA Water Solutions continues to advance wastewater recycling and reuse in alignment with Abu Dhabi's Integrated Water Resources Management (IWRM) Plan. In 2025, treated wastewater was recycled for beneficial reuse across irrigation, landscaping, cooling, and industrial applications, reducing reliance on freshwater abstraction and supporting circular water management. Ongoing optimisation of recycled water networks and enhanced monitoring systems help ensure consistent quality and reliability.

Across Generation facilities, specialised treatment systems are in place to manage oily and chemical wastewater. These systems are supported by routine laboratory analysis, spill prevention measures, and emergency response protocols. Effluent quality is verified through internal monitoring and independent third-party testing to ensure continued compliance with Department of Energy (DoE) and Environment Agency – Abu Dhabi (EAD) standards.

WATER-RELATED OPERATIONS MANAGEMENT

Water-related operations and associated risks, including seawater intake variability, discharge quality, freshwater availability, and regulatory compliance, are systematically assessed across TAQA's assets through Drinking Water Safety Plans (DWSPs), Environmental Monitoring Programmes and site-specific risk registers.

In Canada, TAQA manages water use for oil and gas operations through strict controls on freshwater abstraction, wastewater handling, and regulatory compliance, with water recycling prioritised where feasible to minimise withdrawals. In the UK, offshore operations rely predominantly on seawater, with discharges governed by environmental permits and supported by continuous monitoring and operational controls to protect marine ecosystems. Together, these measures support effective risk mitigation, regulatory compliance, and the responsible management of shared water resources across TAQA's portfolio.

The volume of wastewater treated increased by 3% and 12% respectively compared to 2024 and 2023.

MANAGING OUR RESOURCES

WASTE

GRI 306-1 GRI 306-2 GRI 306-3 GRI 306-4 GRI 306-5

Across operations, TAQA prioritises the responsible management of waste through reduction, reuse, and recycling initiatives that align with international standards and regulatory requirements. By adopting a proactive approach to waste management, it aims to contribute to a cleaner environment, safeguard ecosystems, and support a circular economy. These efforts are additional to the activities related to wastewater treatment in the UAE by TAQA Water Solutions and the recycled water distribution by TAQA Distribution[1].

To ensure proper handling and treatment, TAQA categorises its waste into hazardous and non-hazardous types. Waste is sorted out on-site and sent to authorised third-party contractors for recycling or safe disposal. Hazardous waste, which requires more stringent management, is securely stored at dedicated facilities before being treated by specialised, regulator-approved companies.

TAQA continued to strengthen waste management practices across its operations through the implementation of best practices, process optimisation, and improved segregation at source. In 2025, **total waste generated decreased by 16% compared to 2024**, reflecting the impact of targeted waste reduction initiatives across the Group. The **share of waste recycled, reused, or repurposed out of the total waste generated stands at 61%. The quantity of waste sent to landfill declined by 10%**, reinforcing TAQA's focus on minimising landfill dependency and improving overall waste performance.

TAQA also made continued progress in the management of fly ash, a by-product of coal-fired generation. In 2025, the fly ash generated totalled 526,319 tonnes (a reduction of 21% from 2024), of which approximately 91% was recycled through beneficial reuse pathways. These include the sale of fly ash to cement manufacturers, notably through TAQA's operations in Morocco, supporting circular economy outcomes and reducing the use of virgin raw materials. The reduction in fly ash volumes also reflects TAQA's ongoing portfolio transition, including the divestment of TAQA Neyveli in 2025, a coal-based generation asset.

Waste Generated[2]	2025[3]	2024	2023[4]
Hazardous	104,778	123,073	120,531
Non-hazardous	235,401	236,698	217,362
Fly ash	526,319	669,142	761,334
Total	**866,498**	**1,028,912**	**1,099,227**

Waste Treatment[2]	2025[3]	2024	2023[4]
Recycle, reuse, and repurposing	528,267	652,080	599,205
Landfills	337,242	375,796	499,821
Incineration	990	1,036	201

In the UAE, TAQA's operations remain fully aligned with Tadweer (the Abu Dhabi Centre for Waste Management) guidelines, ensuring waste segregation at source and disposal through Tadweer-authorised service providers. Operating companies continue to actively minimise landfill contributions and promote recycling across both operational sites and office environments, supporting a more sustainable approach to waste management across the Group.

1 Please visit the previous section on Water for further details.
2 Restatements made based on internal reviews and numbers exclude fly ash.
3 2025 data exclude TAQA Neyveli, the year when it was divested.
4 2023 data exclude TAQA Water Solutions as it was not part of the portfolio.

NON-HAZARDOUS WASTE AND HAZARDOUS WASTE MANAGEMENT STANDARD

TAQA's Non-Hazardous Waste and Hazardous Waste Management Standard outlines the minimum expectations for effective waste management practices across TAQA entities. This standard encompasses systems and procedures designed to promote responsible waste management while minimising risks to human health and the environment. The document emphasises several key components, including:

- General Waste Management Requirements
- Waste Classification
- Waste Storage and Handling
- Selection and Oversight of Waste Service Providers
- Reporting and Recordkeeping
- Compliance and Monitoring Strategies
- Employee Training
- Emergency Planning
- Addressing Significant Changes or New Developments
- A Guide List of Hazardous and Non-Hazardous Waste
- The Waste Hierarchy
- The Circular Economy Model of Production and Consumption

WASTE REDUCTION INITIATIVES

TAQA has implemented a range of waste reduction initiatives across its operations to enhance resource efficiency, reduce landfill disposal, and ensure compliance with environmental regulations.

UAE

- Strengthened waste segregation at source across power and water production facilities, improving the separation of recyclable, non-hazardous and hazardous waste streams.
- Expanded recycling of operational waste, including scrap metal, packaging materials, and non-process waste generated during maintenance activities.
- Initiatives to eliminate single-use plastics across laboratories and operational sites were implemented, supported by supplier controls and internal procurement policies.

GHANA

- Implementation of structured waste management and monitoring programmes in coordination with approved waste service providers.
- Enhanced tracking of waste streams generated during operations, with a focus on reducing uncontrolled disposal and improving environmental compliance.
- Integration of waste controls within broader environmental management systems to ensure proper handling, storage, and disposal.

MOROCCO

- Continued reuse of ash, a by-product of operations, supplied to cement manufacturing facilities, supporting circular economy principles and reducing waste sent to landfill.

CANADA

- Deployment of remediation techniques to reduce contaminated soil sent to landfills including ozone oxidation, vapour extraction, and bioremediation methods.

UK

- Offshore assets continue to operate under dedicated Waste and Garbage Management Plans, supported by routine audits and compliance monitoring.
- Annual waste reduction targets are set at asset level, with progress tracked through regular inspections and third-party verification.
- Ongoing efforts focus on maximising recycling opportunities offshore while ensuring safe handling of hazardous waste streams.

MANAGING OUR RESOURCES

BIODIVERSITY

GRI 101-1 GRI 101-2 GRI 101-3 GRI 101-4
GRI 101-5 GRI 101-6 GRI 101-7 GRI 101-8

TAQA works to minimise the impact of its operations on ecosystems and to promote responsible environmental stewardship across its business. Operating across multiple countries and diverse terrestrial and marine environments, TAQA's activities interact with a wide range of species, making biodiversity an important consideration in project planning, operational decision-making, and environmental management processes.

Biodiversity considerations are integrated through Environmental Health and Social Impact Assessments (EHSIAs), site-specific environmental management plans, and ongoing monitoring programmes, particularly in areas classified as ecologically sensitive. TAQA implements proactive measures to mitigate potential impacts on habitats and species, including controls on water abstraction and discharge, habitat protection measures, and engineered solutions, to minimise disturbance during construction and operations.
Where relevant, TAQA works closely with regulators, environmental authorities, and local stakeholders to ensure activities are conducted in line with applicable requirements and best practices.

To reflect the diversity of ecosystems across its operational footprint, TAQA monitors species presence in areas of operation using internationally recognised frameworks, including the International Union for Conservation of Nature (IUCN) Red List categories. Based on environmental assessments and monitoring activities, species identified across TAQA's operations fall within a range of conservation status classifications, as summarised in the table below[1]. This approach supports consistent biodiversity risk assessment and informs the implementation of appropriate mitigation and management measures across the Group.

1 Critically Endangered

14 Endangered

3 Vulnerable

24 Near Threatened

95 Least Concern

[1] Data coverage improved from last year's reporting and now include all the entities within the Group's environmental reporting boundary.

Biodiversity Standard

TAQA's Biodiversity Standard defines the fundamental requirements that operating companies must adhere to, including the creation of systems and procedures to identify, mitigate, and manage impacts on biodiversity and ecosystems. It encompasses the following key components:

- Biodiversity Background
- Key Considerations
- Conducting Biodiversity Studies
- Baseline Reporting
- Consultation
- Incorporating Biodiversity into New Projects
- Implementing Mitigation Measures
- Integrating Biodiversity into the Operational Environmental Management System
- Examples of Significant Biodiversity Features

MANAGING OUR RESOURCES

BIODIVERSITY CONSERVATION INITIATIVES

Protecting Marine Ecosystems at Desalination Plants

TAQA's desalination and reverse osmosis operations apply engineered controls to manage treated brine discharge prior to release into the marine environment. Continuous monitoring using offshore buoys ensures compliance with environmental permit limits and safeguards marine water quality, supporting the protection of surrounding ecosystems.

Protecting Endangered Marine Turtles at Taweelah

TAQA's Al Taweelah Power & Water Production continues its efforts to rescue and rehabilitate endangered marine turtles in collaboration with the EAD. After their rescue, the turtles undergo rehabilitation under the supervision of EAD and Abu Dhabi Aquarium. This collaborative process ensures their health is restored before they are released back into the sea.

Biodiversity Near Protected Marine and Coastal Sites

TAQA UK operates infrastructure in proximity to designated protected areas, including Special Areas of Conservation (SACs), Marine Protected Areas (MPAs), and Special Protection Areas (SPAs). Environmental assessments, baseline ecological surveys, and ongoing monitoring are applied to manage potential impacts related to seabed disturbance, underwater noise, and marine discharges, ensuring alignment with conservation objectives and regulatory requirements.

Fisheries Protection and Thermal Controls

TAQA's operations in Ghana apply strict controls to minimise impacts on the marine environment. A monthly Fish Impingement Monitoring (FIM) programme is implemented in line with Environmental Protection Agency's (EPA) permit requirements to protect aquatic life. Cooling water discharged through the once-through cooling system is continuously monitored to ensure temperature and pH remain within regulatory limits, with a maximum temperature increase of 3°C, reducing thermal stress on marine biodiversity.

SUSTAINING BIODIVERSITY THROUGH RECYCLED WATER (UAE)

TAQA Water Solutions supports biodiversity conservation through wastewater treatment and reuse, with approximately 70% of treated wastewater utilised for irrigation and landscaping. Recycled water also supports sensitive ecosystems such as the Al Wathba Wetland Reserve, a Ramsar-listed and IUCN-recognised protected area that provides habitat for migratory bird species, including large populations of Greater Flamingos.

TAQA Water Solutions plays a critical role in supporting the Al Wathba Wetland Reserve by supplying approximately **2,000 cubic metres per day of recycled treated water** from the Al Mafraq Sewage Treatment Plant. This continuous supply is essential to sustaining the wetland's unique ecosystem and ensuring the long-term viability of its diverse habitats.

Located in the southern part of Abu Dhabi and managed by the Environment Agency – Abu Dhabi (EAD), Al Wathba Wetland holds significant ecological importance. It was designated as the **first legally protected area in the Emirate**, achieved **Ramsar site status in 2013**, and was added to the **IUCN Green List of Protected and Conserved Areas in 2018**. Once a coastal salt flat, the site has evolved into a network of natural and man-made lakes supporting rich biodiversity.

Today, the reserve provides habitat for over **250 bird species, 37 plant species**, and a wide range of aquatic life, including seasonal populations of up to **4,000 Greater Flamingos**. By enabling the beneficial reuse of treated wastewater, TAQA supports sustainable water management while contributing directly to biodiversity conservation and ecosystem resilience.

MANAGING OUR RESOURCES

SUPPLY CHAIN

GRI 204-1 GRI 308-1 GRI 308-2 GRI 414-1 GRI 414-2

TAQA aims to build supplier relationships on integrity, transparency, and social and environmental responsibility, as outlined in the Group policies and performance metrics.

With around 4,000 active suppliers globally, TAQA's supply chain spans the Middle East, Europe, North America, Ghana, and Morocco. Regular audits by TAQA Group's Internal Audit team ensure unified procedures, compliance, and robust supplier management across all business units. In most regions of operation, external audits are also conducted annually by the relevant authorities. The Group applies a comprehensive set of operational, financial, and compliance KPIs to track procurement efficiency, cost outcomes, contract execution, and supplier performance.

SUPPLIER ENVIRONMENTAL AND SOCIAL DUE DILIGENCE

As part of our Group-wide standards, our supply chain teams across all operations work exclusively with suppliers who comply with our **Business Partner Code of Conduct**. This Code sets clear ethical requirements, including adherence to anti-corruption regulations, ethical business practices, social responsibility, and environmental care. It also addresses critical areas such as human rights, fair employment practices, modern slavery, child labour, and health and safety. Failure to meet these standards directly influences business decisions.

To uphold compliance, we implement a pre-qualification questionnaire to evaluate potential suppliers before onboarding. TAQA also utilises an automated third-party due diligence tool to screen suppliers against key compliance criteria. This tool effectively identifies potential risks, such as adverse media coverage, criminal prosecutions, or prior non-compliance with modern slavery laws, ensuring that only ethical and responsible suppliers are engaged. In addition, this tool enables TAQA to request enhanced ESG-related due diligence reports from suppliers when necessary.

MANAGING OUR RESOURCES

LOCAL SOURCING

As a major buyer across the markets in which it operates, TAQA plays an active role in supporting local economies and strengthening domestic supply chains. The Group prioritises sourcing from local suppliers wherever feasible, supported by transparent procurement processes and alignment with national regulations. TAQA supports engagement with regional supplier ecosystems, enabling a strong share of goods and services to be sourced locally and contributing to the development of local enterprises and communities. This approach also delivers operational benefits by reducing logistics complexity and transportation requirements, supporting more resilient and lower-carbon supply chains.

TAQA maintained a consistently high level of local sourcing across its operations during the year. Variations in overall procurement volumes and supplier engagement compared to the year before reflecting changes in the Group's project portfolio and procurement profile, including the completion and phasing of major capital projects, as well as the sourcing of specialised equipment and services that are not always available locally. TAQA continues to work with its supplier base to strengthen local participation over time and to expand domestic supply chain capabilities where feasible.

As a flagship company in Abu Dhabi, TAQA plays an active role in supporting the UAE's local economic development agenda, including through its participation in the National In-Country Value (ICV) Programme administered by the Ministry of Industry and Advanced Technology. ICV criteria are embedded into procurement evaluations and tendering processes to support local value creation. TAQA monitors its ICV performance through defined KPIs and reporting mechanisms and actively encourages suppliers to participate in the programme, including through the application of ICV blended scoring at the tender stage.

CIPS PROCUREMENT CERTIFICATION

TAQA Water Solutions achieved the Chartered Institute of Procurement & Supply (CIPS) certification in 2025, following an assessment of its procurement and supply chain processes. The certification reflects improvements that reduced manual workload by 60% and error rates by 40%, supporting greater accuracy, compliance, and operational efficiency.

	2025	2024	2023
Procurement spending on local suppliers (billion AED)	15.91[1]	23.43	10.41
Share of procurement spending on local suppliers	93%	95%	94%
Total number of local suppliers engaged	3,522	4,207	4,091

ICV Performance	2025	2024	2023
Percentage of procurement spending in the UAE towards ICV-registered suppliers (%)	95%	98%	88%
Total procurement spending in the UAE towards ICV registered suppliers (billion AED)	10.79	16.34	5.20
Percentage impact of the procurement expenditure on the local economy of UAE	48%	41%	37%

[1] Reduction from 2024 is due to the phasing of supply chain spending preparations in 2024 for the projects implemented in 2025 where the capital expenditure as per financial accounting was higher than 2024.

CDP
DRIVING SUSTAINABLE ECONOMIES

B

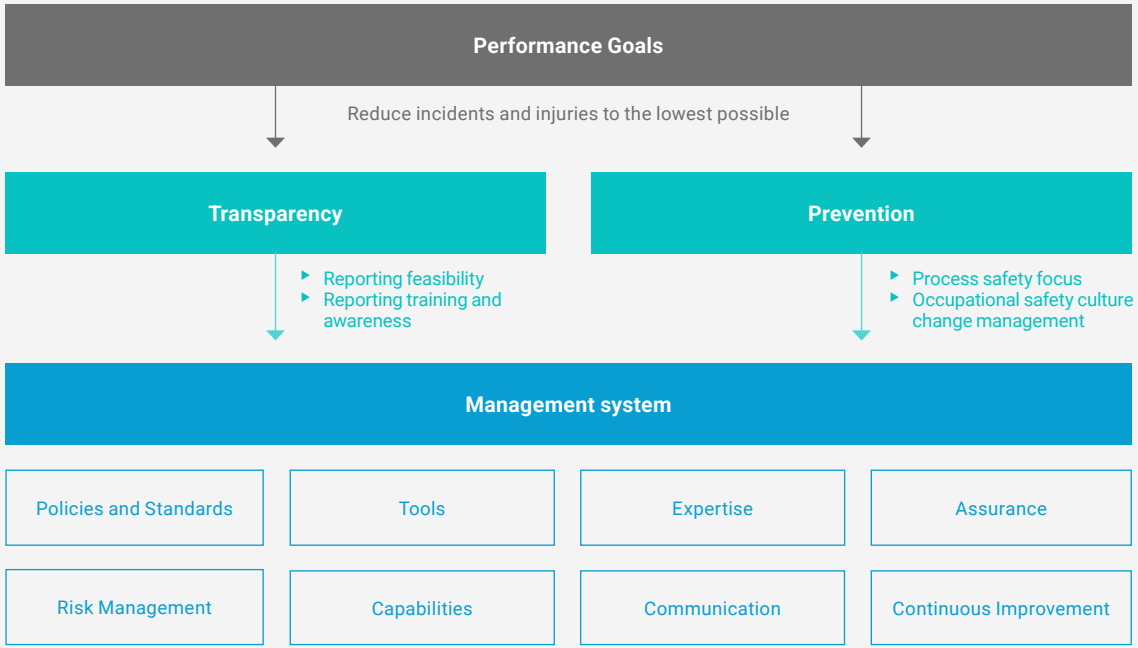
Supplier Engagement Assessment Score

GROWING WITH OUR PEOPLE

OCCUPATIONAL HEALTH AND SAFETY

GRI 403-1 GRI 403-2 GRI 403-3 GRI 403-4 GRI 403-5 GRI 403-6 GRI 403-7 GRI 403-8 GRI 403-9

"Safe" is TAQA's first value, comprising people and process safety, with occupational health and safety serving as a fundamental pillar of its ESG strategy. This reflects the company's unwavering commitment to safeguarding the well-being of its employees, contractors, and communities. TAQA strives for continuous improvement in health and safety practices through ongoing training and awareness, transparent reporting, learning and investigations, proactive prevention measures, and a robust management system aligned with international standards.



GOVERNANCE

TAQA's commitment to health and safety is underpinned by its Group Health, Safety, Security, and Environment (HSSE) Policy and a robust Group-wide HSSE Management System, known as the 'Commitment to Operational Excellence' (COE).

The COE sets minimum standards for operating companies, covering safety leadership expectations, risk management, key health and safety metrics, compliance, performance, and audits while allowing the implementation of local management systems to meet specific regulatory requirements. It applies to the entire organisation, including contractors, ensuring comprehensive coverage. COE self-assessments are performed by operating companies at least every three years to maintain ongoing alignment with Group standards. Independent audits of Group or operating company HSSE Management Systems are conducted based on risks identified and agreed upon by the Audit Committee.

TAQA's health and safety governance structure includes a dedicated Group HSSE Committee, chaired by the GCEO and MD. The HSSE Committee meets quarterly to review HSSE performance, evaluate the outcomes of significant incident investigations, and ensure the effective implementation of lessons learned across all business areas. It also oversees and intervenes on ongoing improvement initiatives and transformation efforts to align with TAQA's commitment to operational excellence.

Each business has its own Health and Safety Committee, which convenes regularly as determined by the leadership of each business (e.g. monthly or bi-monthly). These committees ensure balanced representation from HQ management, business leadership, and HSSE specialists to provide a platform for collaboration and alignment. By reporting to the Group HSSE Committee, these sub-committees help maintain consistency with TAQA's health, safety, security, business continuity, and environmental standards.

In 2025, the Group HSSE Committee delivered a central role in overseeing HSSE governance across TAQA. The HSSE Committee met six times throughout the year to provide regular and structured oversight of Group-wide HSSE performance and emerging risk priorities.

The Committee's agenda covered updates from across the businesses, including safety deep-dives, performance reviews encompassing leading and lagging indicators, and summaries of key incidents together with outcomes of investigations. Discussions also focused on shared learning, leadership engagements, and required actions or interventions to strengthen HSSE performance. Through these regular meetings, the Committee helped to ensure alignment across TAQA's health and safety agenda, reinforcing continued focus on operational excellence across all operating companies.

TAQA's COE and HSSE Committees are supported by policies, procedures, and standards that provide detailed requirements for various aspects of occupational health and safety. In 2025, the group continued implementing the 37 HSSE standards, reinforcing the Group's commitment to continuously enhancing health, safety, security, and environmental governance.

HSSE STANDARDS

1. Commitment to Operational Excellence
2. Global HSSE Audit Procedure (Compliance with COE)
3. TAQA 12 Essential Safety Rules
4. Malaria Prevention Standard
5. COE Self-Assessment Standard
6. Document Management Standard for HSSE Standards
7. Process Safety Standard
8. HSE Assurance Standard
9. Driving Standard
10. Control of Work Standard
11. Management of Change Standard
12. Contractor HSE Management Standard
13. Effective Handover Standard
14. Lifting Standard
15. Safe Working Standard – Electrical
16. Ground Disturbance Standard
17. HSE Incident Investigation Standard
18. HSE Incident Report Standard
19. Project HSE Review Standard
20. Health Management Standard
21. Air Quality/GHG Emissions Standard
22. Biodiversity Standard
23. Water/Wastewater Management Standard
24. Non-hazardous Waste/Hazardous Waste Management Standard
25. Environmental Management System Standard
26. Protective Security Management Group Standard
27. Protective Security Alert Level Management Procedure
28. Protective Security Alert Level Graduated Response Measures
29. Protective Security Risk Assessment Process
30. Business-Led Security Assessment
31. Site Security Plan
32. Protective Security Notification and Reporting Procedure
33. Minimum Baseline Protective Security Measures
34. Security Manager and Security Focal Point Generic Job Descriptions
35. Security Focal Point Training
36. Protective Security Management Framework Document User Guidelines
37. Office Security Standard

HAZARD IDENTIFICATION, RISK ASSESSMENT (HIRA), AND INCIDENT INVESTIGATION

At TAQA, incident prevention is prioritised to manage health, safety, environmental, and process safety risks effectively, ensuring residual risks are maintained As Low As Reasonably Practicable (ALARP). Systematic hazard identification and risk assessments are conducted to evaluate both the likelihood and consequences of risks, with prevention, detection, control, and mitigation measures implemented throughout the operational lifecycle. These efforts are guided by results mapped on a risk matrix and reinforced through a culture of continuous improvement.

Risks are evaluated and control measures are assessed for effectiveness, with findings thoroughly discussed and examined at responsible management levels. Embedded HSSE teams facilitate these discussions, sharing insights periodically with senior management of operational sites for comprehensive review and informed decision-making.

Workers are actively encouraged to report incidents, unsafe acts or conditions, and near misses. Incidents are thoroughly investigated to identify root causes, with an emphasis on preventing recurrence through targeted corrective actions and system enhancements. Building on these findings, TAQA responds promptly by collaborating with shareholders and site management to develop and implement a comprehensive remedial action plan.

Reporting is facilitated by digital systems and TAQA has implemented a new incident investigation and root causes analysis tool supported by associated training to enhance investigation processes. To ensure a strong reporting culture, expected safety behaviours are reinforced through corporate governance, leadership HSSE site visits, oversight of reported incidents, communication and engagement, incident investigations, HR policies, and access to the Group Ethics & Compliance Hotline.

As a Group committed to operational excellence and a strong safety culture, TAQA places significant emphasis on organisational learning and continuous improvement across all its businesses. A key component of this commitment is the systematic sharing of lessons learned to prevent recurrence, strengthen risk awareness, and reinforce safety behaviours across all operating environments. 21 Learning from Incidents (LFI) have been shared across the Group. These LFIs were developed based on the outcomes of incident investigations and were cascaded to all entities to reinforce critical risk controls and support operational discipline. The main themes addressed through these shared learnings include:

- Control of Work (permit-to-work and supervisory oversight)
- Lifting safety
- Slips, trips, and falls
- Hand safety
- Driving safety
- Human factors
- Excavation safety
- STOP–THINK–ACT behavioural reinforcement

In addition, 7 Global Safety Alerts were issued. These alerts were based on significant internal or external operational and project-related events and were shared across Group-wide to ensure rapid awareness, consistent corrective actions, and strengthened risk mitigation measures.

OVERSIGHT OF NON-OPERATED ASSETS & PROJECTS UNDER CONSTRUCTION

TAQA's Generation business maintained its strong HSE performance across its portfolio of assets and projects, supported through the execution and delivery of HSE improvement plans and initiatives. TAQA conducts regular HSSE internal assurance across both operated and non-operated assets and projects under construction to establish baselines for HSSE management, assess safety culture, and drive continuous improvement.

GLOBAL HSSE ENGAGEMENT

Throughout 2025, TAQA strengthened its HSE engagement and communication efforts across the Group, promoting a proactive safety culture and reinforcing consistent practices among employees and contractors. Several Group-wide campaigns and awareness initiatives were delivered during the year, including activities aligned with World Health Day, Mental Health Day, and World Environment Day, as well as the annual 'Health Matters' campaign, which focused on topics such as ergonomics, hearing protection, skin health, heat stress, lung health, and workplace hygiene. TAQA conducted internal safety and security awareness programmes at HQ to support safe office environments.

In addition, the Group celebrated its annual HSSE Day in July under the theme 'Share–Learn–Safer Together,' during which the GCEO & MD recognised exemplary STOP Work actions and reinforced the importance of learning from incidents. TAQA also convened its Global HSSE Leads Forum in Abu Dhabi in November, bringing together approximately 40 HSSE representatives from across the Group to promote alignment, share learnings, and strengthen the consistency of HSSE management practices.

STRENGTHENING HSE PERFORMANCE ACROSS GENERATION'S NON-OPERATED ASSETS

In addition to the operated assets, TAQA Generation's business continued to implement and deliver targeted HSE improvement plans and initiatives across its portfolio of non-operated assets, and projects under construction and decommissioning, reinforcing a consistent and proactive approach to health, safety, and environmental management.

A key initiative during the year was the **Generation Process Safety Campaign,** which introduced core process safety principles. Delivered throughout 2025, the campaign strengthened understanding of process safety risks and controls, supporting more effective hazard identification, risk management and operational discipline. All operational assets actively participated in the programme.

In parallel, a **Man–Machine Interface Campaign** was implemented across all generation projects under construction to address hazards associated with the interaction between workers and heavy machinery and equipment. The programme focused on strengthening management controls, supervision and safe work practices, with full participation from all active construction projects.

Across **UAE non-operated generation assets**, the RIR for 2025 was **0.61,** against a KPI threshold of **0.72**, **with zero fatalities or high-potential incidents**. Ongoing shareholder engagement, assurance activities and leadership oversight supported continued improvements in safety performance and culture.

Within **generation projects under construction and decommissioning**, TAQA reinforced its HSE focus following significant incidents experienced in 2024. Key learnings were systematically shared and embedded across projects, contributing to a marked improvement in performance. In 2025, the RIR was **0.15**, significantly outperforming the KPI threshold of **0.70** and representing a **20% improvement compared to the previous year.**

Leadership visibility remained a core component of TAQA's HSSE approach. During 2025, 35 HSSE leadership visits were conducted at our non-operated assets and **90 HSSE leadership site visits** were conducted at projects under construction, supporting direct engagement with the workforce and reinforcing safety leadership at all levels.

TAQA's Generation business also hosted its annual IWPP HSE Forum & HSE Awards in 2025, which initiated three years ago, has been instrumental in enhancing communication of HSE matters, through the sharing of good practice, effective collaboration, enhancing HSE improvements and safety culture across our non-operated assets.

HEALTH AND SAFETY TRAINING AND AWARENESS

The COE places a strong emphasis on the careful selection and ongoing development of TAQA's workforce, including employees and contractors, to ensure a safe working environment. Commitment to health and safety is demonstrated through a comprehensive range of training programmes:

In addition to the below activities, training needs are usually identified for key personnel at both the business and operating company levels, with training matrices outlining key requirements as part of our training and competency procedures.

Mandatory induction training

Applicable for all new employees and contractors as part of onboarding, to set HSSE expectations and ensure foundational knowledge of health and safety principles, practices, and key hazards are understood.

Ad-hoc training and awareness sessions

Led by certified instructors or HSSE professionals to educate employees and contractors about TAQA safety protocols, location hazards, and collaborative HSSE practices.

Supplementary sessions and workshops

Addressing specific risks and reinforcing a culture of safety and continuous improvement.

Role specific training and certification

External training provided for specialist and key operational roles, which are refreshed at set frequencies.

GROWING WITH OUR PEOPLE

PERFORMANCE

We put safety above all else, and HSE is a fundamental part of TAQA's business. We apply our Commitment to Operational Excellence, TAQA's HSE management system, to maintain safe, compliant, and reliable activities and operations. All members of our workforce are empowered with responsibility and authority to speak up and stop unsafe work.

Group RIR of 0.39 represents an increase from 0.31 in the previous year. Recordable injuries increased from 24 to 34, which included 3 fatalities and 12 lost time injuries. Man-hours increased 11% reflecting increased activity across the Group.

Regrettably, 3 fatal accidents occurred at our Distribution business. These accidents related to driving, lifting operations, and excavation activities. Each accident was subject to a rigorous independent investigation to establish root causes and identify lessons learnt, which were subsequently shared across the Group. Ongoing implementation of improvement actions identified to prevent reoccurrence are tracked to completion. In addition to increased site inspections in our Distribution business, an independent project site assurance programme has been established to review site conformance with requirements. Focus is directed at ensuring employees and contractors consistently maintain the highest levels of compliance with laws and regulations, and conform with the Group's safety policies, standards, and rules.

5 uncontained reportable spills (greater than a barrel) were recorded, an increase from 4 in the previous year. The associated spill volume released was 21,177 litres, compared to 2,380 litres in 2024.

Indicator[1]	2025	2024	2023
People			
Fatalities	3✓	1✓	0✓
▸ Employee	0	1	0
▸ Contractor	3	0	0
Recordable Injuries	34✓	24✓	32✓
▸ Employee	7	3	3
▸ Contractor	27	21	29
Recordable Injury Rate (Incident / 1 million hours) – employees + contractors	0.39✓	0.31✓	0.48✓
Lost Time Injuries (employees + contractors)	12✓	13✓	18✓
Restricted Work Injuries (employees + contractors)	11	7	9
Medical Treatment Injuries (employees + contractors)	8	3	5
First Aid Injuries (employees + contractors)	113	136	156
Near Misses (employees + contractors)	410	457	310
Man-hours Employee (million hours)	14.66	16.86	16.76
Man-hours Contractors (million hours)	72.24	61.48	50.41
Process Safety & Environment			
Spills (greater than one barrel) - uncontained	5✓	4✓	6✓
Volume of Spills (greater than one barrel) (litres) - uncontained[2]	21,177✓	2,380✓	16,674✓

✓ Assured metric

AWARDS

Royal Society for the Prevention of Accidents (RoSPA) Gold Award – Awarded to TAQA Water Solutions for excellence in occupational health and safety management for the third consecutive year.

International Safety Award by British Safety Council – Awarded to TAQA Water Solutions for strong commitment to good health and safety management for the third consecutive year.

RoSPA President's Award – Awarded to TAQA Transmission for outstanding health and safety performance. TAQA Transmission received this award for the 11th consecutive year.

RoSPA Gold Medal – Awarded to TAQA Transmission for the health and safety performance of contractors and consultants.

[1] 2024 and 2023 figures updated based on findings from internal and external audits. Figures of TAQA Atrush (Iraq) excluded from all the previous years, as TAQA divested from it in 2024. Numbers published in previous year's report for recordable injuries in 2024 included an addition of 4 as Water Solution's figures were double counted. This has now been corrected.

[2] 2023 and 2024 audited numbers also included volume greater than one barrel which was uncontained..

GROWING WITH OUR PEOPLE

DEVELOPMENT AND DIVERSITY

GRI 2-7 GRI 2-8 GRI 2-13 GRI 2-23 GRI 2-24 GRI 2-25 GRI 2-27 GRI 201-3 GRI 202-1 GRI 401-1 GRI 401-2 GRI 401-3 GRI 402-1 GRI 404-1 GRI 404-2 GRI 404-3 GRI 405-1 GRI 405-2

TAQA aims to be an employer of choice, recognising that its workforce is central to delivering its long-term strategy and operational performance. In a competitive global labour market, the Group's employee management approach focuses on maintaining a stable, capable workforce while ensuring fair, compliant, and consistently applied employment practices across geographies.

TAQA maintains a Group-wide policy framework governing employment practices across the employee lifecycle, ensuring alignment with local labour laws and regulatory requirements. Core policies prohibit discrimination, forced or compulsory labour, child labour, and workplace harassment, and promote diversity and equal opportunity across the Group. These principles are embedded within TAQA's human resources policies and reinforced through the **Code of Business Ethics and Conduct**, supporting transparent recruitment, promotion, and employment practices.

TAQA employed 7,065 full-time equivalent employees (FTEs) globally in 2025, excluding non-operated assets. Workforce levels evolved during the year in line with portfolio changes, including the divestment of operations in India and the ongoing decommissioning of oil and gas assets in the UK.

Number of FTEs	2025[1]	2024[2]	2023
	7,065	7,423	6,852

AWARDS

TAQA Water Solutions

Bronze Award Winner – Best Employee Wellbeing (Gulf Sustainability Awards 2025)

'Best Places to Work', Rank #1 in the UAE 2024

TAQA North (Canada)

Alberta's Top 85 Employers (2025)

PARENT-FRIENDLY WORKPLACE

In July 2025, TAQA Transmission was awarded the Parent-Friendly Label+ by His Highness Sheikh Mohamed bin Zayed Al Nahyan under the UAE's third cycle of the Parent-Friendly Label programme, led by the Abu Dhabi Early Childhood Authority (ECA). The recognition reflects TAQA Transmission's commitment to supporting working parents and promoting work-life balance across its workforce.

The Parent-Friendly Label acknowledges organisations that implement policies and practices enabling employees to balance professional and family responsibilities. This recognition reinforces TAQA's broader people strategy and its contribution to national objectives aimed at supporting families and creating inclusive, supportive workplaces.

[1] TAQA Neyveli is excluded in 2025 due to its divestment.
[2] TAQA Water Solutions have been included from 2024 onwards.

GROWING WITH OUR PEOPLE

LOCAL REPRESENTATION

As a company established in Abu Dhabi, TAQA remains committed to supporting national workforce development and nurturing the next generation of Emirati talent. Through targeted recruitment, development, and retention initiatives, TAQA aims to build local capabilities while preparing employees for a career in a rapidly evolving energy and utilities sector.

By the end of 2025, Emirati nationals accounted for 54% of TAQA's UAE workforce. This reflects a consistent level achieved in 2024 and shows significant progress from 51% in both 2023 and 2022. TAQA actively promotes local recruitment across its UAE operations, supported by structured development programmes such as the ETLAQ Graduate Programme and the ETLAQ Technician Programme. In 2025, TAQA further expanded its national talent pipeline with the launch of the ETLAQ Frontliner Programme, focused on developing Emirati capabilities in frontline and customer-facing roles.

Outside the UAE, local representation is also well established. For example, in Ghana, 96% of the workforce is comprised of Ghanaian nationals, while in Morocco, 99% of employees are Moroccan nationals.

54%
Emiratisation rate

74
nationalities in the workforce (2024: 70)

BUILDING YOUNG EMIRATI TALENT

TAQA continues to invest in building a strong pipeline of young Emirati talent through structured development programmes that support long-term workforce needs across the power and water sector. Central to this effort is the **ETLAQ Graduate Programme**, a 12-month initiative designed to equip UAE nationals with the technical and professional skills required for careers within the power and water sector. Since its launch, the programme has provided hands-on industry exposure and structured development pathways, with **287 graduates completing the programme between 2021 and 2025. In 2025, 31 graduates successfully completed the programme**, transitioning into full-time roles across the Group.

Building on the success of the graduate programme, TAQA Distribution and TAQA Transmission, with support from the Department of Energy (DoE), continue to deliver the **ETLAQ Technician Programme**, which targets Emiratis for technical and operational roles. This programme welcomed **50 trainees in 2025, of which 37 were females**, reinforcing TAQA's commitment to inclusive technical development.

In parallel, TAQA Distribution launched the first cohort of the **ETLAQ Frontliners Programme** in 2025, with **40 Emirati** trainees focused on developing frontline and customer-facing capabilities aligned with evolving service and operational needs. Collectively, these initiatives strengthen TAQA's national talent pipeline and support sustainable workforce development across the Group.

Generation's Taweelah A1 IWPP project and O&M companies announced the launch of the 'TAQA Al Watan' campaign, which translates to 'Energy for the Nation' and is aimed at supporting Emiratisation and business continuity in IWPPs. This campaign enables UAE nationals to operate power and water plants for a minimum of 24 hours to ensure business continuity and resilience of critical infrastructure within the sector. It also builds capabilities among UAE nationals for emergency and crisis scenarios. As part of the campaign, **Taweelah A1 mobilised 62 UAE national engineers and technical experts, comprising 62.4% of the plant's total workforce**, to run the IWPP for a week.

GROWING WITH OUR PEOPLE

EMPLOYEE CAPABILITY BUILDING

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

Training and development are central to TAQA's approach to maintaining operational capability, supporting workforce stability, and preparing employees for future technical and leadership requirements. TAQA continues to apply a structured Training Needs Analysis (TNA) process annually across its entities. The TNA is used to identify role-specific technical skills, behavioural competencies, and leadership capabilities required to support current operations and future projects.

At the Group level, the TNA process combines input from employees, line managers, and Executive Management. Proposed training plans are reviewed and then form the basis of the annual training plan, which is tracked throughout the year.

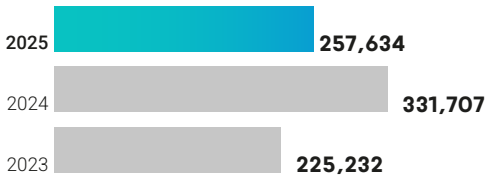
Additionally, HR teams work proactively with business leaders to identify strategic capability gaps, emerging skill requirements, and future talent needs. This ensures that training is not limited to individual requests but also supports organisational strategic priorities, including major projects, digitalisation, ESG, safety, and leadership succession.

Training is delivered through a combination of in-person programmes, virtual learning, and self-paced digital content. For senior leaders and high-potential employees, tailored executive and leadership programmes are delivered in partnership with established business schools and external providers. Beyond role-specific requirements, employees are encouraged to participate in cross-functional training to broaden their capabilities and support career progression.

TAQA entities use **Learning Management Systems (LMS)** and other digital tools to manage the end-to-end learning cycle, including course creation, enrolment, attendance tracking, and reporting. Across the Group, learning systems are increasingly being integrated with broader talent and HR platforms, enabling stronger alignment between workforce development, performance management, and business processes.

Average training hours per employee

Total training hours



[1] TAQA Neyveli is excluded in 2025 due to its divestment.
[2] TAQA Water Solutions have been included in 2024 and onwards.

GROWING WITH OUR PEOPLE

DEVELOPING NEW LEADERS

In 2025, TAQA and its operating entities implemented a wide range of development initiatives to strengthen management capabilities and build a sustainable leadership pipeline across the Group.

1. TAQA Executive Development (TED) Programme
TAQA delivered its integrated learning experience programme for the development of senior leaders. TED prepares high-potential talent for N-1 roles across the Group. In 2025, the programme supported the development of 46 employees.

2. Future Leaders Programme
This initiative targets the development of mid-level Emirati talent across TAQA's offices, with 24 employees participating in the programme in 2025.

3. Stepping into Leadership for Women
This programme supports the development and advancement of women into leadership roles through targeted capability-building.

185+
total participants in leadership development programmes across the Group in 2025

44%
UAE nationals

Several Group entities have also developed their own leadership programmes tailored to operational specifics and local market demands:

TAQA Transmission
The LEAD Programme, a nine-month blended development journey for 35 Vice Presidents and high-potential managers, included leadership assessments, executive one-on-one coaching, six learning modules aligned with the TAQA Leadership Competency Framework, capstone projects based on TAQA Transmission case studies, and international site visits and masterclasses by external experts.

TAQA Distribution
Leadership and process-improvement capability is being developed through a Lean Upskill Programme, which trained and coached around 200 managers in 2025 and provides a pathway towards Lean Six Sigma Green Belt certification.

Ghana (Takoradi)
Senior managers and high-potential employees participated in Leadership sessions, focusing on ethical leadership, integrity, and organisational transformation.

Morocco
The three-tiered programme—Core Leadership, Grow Leadership, and Accelerate Leadership—was delivered at various management levels, focusing on Self Impact, People Impact, and Business Impact. Over 50 managers and high-potential employees participated throughout the year. Additionally, the Way of Working project was launched to co-create a behavioural charter aligned with TAQA Morocco's values and supported by departmental ambassadors.

United Kingdom (Bratani)
A mandatory Diversity & Inclusion and Sexual Harassment training was conducted for line managers. Additionally, three Safety Leadership events were held for approximately 300 participants, including offshore and onshore leaders, project managers, and HSSEQ professionals. External programmes included the OEUK Future Industry Leaders Programme and a pilot Supervisory Skills course delivered in partnership with the Aberdeen & Grampian Chamber of Commerce.

GROWING WITH OUR PEOPLE

TALENT DEVELOPMENT AND SUCCESSION PLANNING

TAQA's approach to talent development and succession planning is designed to strengthen leadership continuity, build internal capability, and support long-term business resilience. By identifying critical roles, assessing successor readiness, and addressing capability gaps through targeted development actions, the Group aims to minimise disruption from planned or unplanned personnel changes while supporting strategic and operational priorities.

Critical roles have been identified across the Group based on their importance to operational performance, safety, regulatory compliance, and strategic delivery. All TAQA operating entities prioritise succession planning for these roles, applying a unified approach while also considering local workforce conditions and nationalisation objectives.

During the year, TAQA entities implemented and strengthened a range of succession planning practices, including:

- Mapping of successors for critical positions
- Annual talent reviews to evaluate successor readiness
- Alignment of succession plans with Individual and Personal Development Plans
- Cross-functional exposure to broaden experience and increase internal mobility
- Coaching and mentoring programmes for high-potential employees
- Leadership development initiatives:
  - Executive coaching
  - Strategic and people-management training
  - Off-cultural and future-focused leadership programmes to prepare for global management trends and future strategic scenarios

TAQA'S PERFORMANCE REVIEW CYCLE[1]

Beginning of the calendar year

Define objectives and goals

Throughout the year

Engage in regular feedback conversations and discuss progress against the objectives and goals

End of the year

Final review of outcomes and appraisal based on the 12-month performance

[1] Performance review process is applicable for employees with over three months of tenure. All eligible employees across TAQA HQ and its operating companies undergo performance and career development reviews.

As TAQA continues to grow and evolve, our focus remains on building strong internal capability, developing future leaders, and ensuring continuity across the Group.

By investing in our people, strengthening development pathways and, enabling a safe and innovative environment, we are fostering a culture of learning and, reinforcing our aim to become an employer of choice.

Hamad AlHajri
Chief Corporate Support Officer

GROWING WITH OUR PEOPLE

TRANSITION AND END-OF-CAREER ASSISTANCE

TAQA supports employees through career transitions and end-of-career stages through a combination of skills development, succession planning, knowledge transfer, internal mobility, and structured outplacement support. Key elements of the Group's approach include:

- Early identification of critical roles and future skill requirements
- Development planning to support employability within and beyond current roles
- Proactive retirement planning informed by critical role identification and future skills analysis
- Individualised support through career counselling, coaching, and mentoring
- Internal mobility and redeployment opportunities where feasible
- Structured and professionally delivered outplacement support where employment ends

These measures aim to reduce transition risk for both employees and the Group, particularly in roles critical to safety, operations, or regulatory compliance.

In the UK, where offshore oil and gas assets are undergoing decommissioning, TAQA UK provides tailored transition support to employees impacted by organisational change. This includes structured outplacement support delivered by an external specialist, offering one-to-one career coaching, CV and interview preparation, and guidance for alternative career pathways, including self-employment and retirement. In parallel, pre-retirement workshops are offered to support employees in planning for financial security and well-being beyond employment.

TAQA UK's unique support programme for its people as it advances its North Sea exit strategy earned the business a place in the finals of the 2025 Offshore Safety Awards' 'Wellbeing' category.

EMPLOYEE BENEFITS, RECOGNITION, AND WELLBEING

GRI 401-2 GRI 401-2

EMPLOYEE BENEFITS

TAQA provides fair, competitive, and compliant employee benefits across its global operations, while allowing flexibility to reflect local labour markets, regulatory frameworks, and workforce needs.

Benefit frameworks are reviewed periodically through peer and regional benchmarking to assess competitiveness and alignment with market practice. While benefit structures differ by country and business unit, they are designed to support four core areas: financial security, health and well-being, work–life balance, and long-term employment.

CONTRACTOR BENEFITS

Benefits for contractors vary by country, contract type, and legal framework. In general, contractor benefits are defined either through TAQA's contractual arrangements or by third-party agencies and are aligned with local labour laws.

In several UAE-based entities, contractors may receive benefits comparable to employees for specific items, such as health insurance aligned with TAQA policy, per diem allowances for travel, access to e-learning platforms, and eligibility for certain flexible working arrangements. In Morocco, contractors may receive pension contributions, healthcare coverage, bonuses, and allowances depending on contractual terms. In the UK PAYE (Pay As You Earn) contractors are entitled to statutory leave, with additional benefits depending on agency arrangements.

Across most markets, our core benefits include:

- Health and life insurance
- Performance-related rewards
- Retirement plans and end-of-service benefits
- School support fees
- Parental leave and flexible hours to support working parents, going beyond statutory requirements

Other allowances may support:

- Housing
- Transportation
- School support fees
- Annual air ticket allowances
- Social allowances for national employees
- Health and lifestyle programmes

GROWING WITH OUR PEOPLE

EMPLOYEE RECOGNITION

Recognising employees for their hard work and dedication is crucial to fostering a motivated and engaged workforce. We have a range of recognition programmes across the Group to acknowledge employee contribution, service, and behaviours aligned with TAQA values.

Common forms of employee recognition include:

- Monthly and quarterly awards presented at the senior leadership level
- Employee and Team Recognition programmes within each business unit
- Values-based awards, such as the Building on Excellence (BOE) programme, which selects one winner per value each year
- Long-service and loyalty awards granted at defined service milestones
- Recognition for retiring employees
- Safety-related awards
- Monthly Coffee Mornings, where employees are acknowledged for their recent achievements, with awards presented by the Business CEO
- Employee recognition initiatives such as 'Star of the Month',thank you letters, and appreciation letters to celebrate individual accomplishments.

Some entities have their own programmes. TAQA Distribution operates the KAFU recognition programme, with immediate, quarterly, and annual awards linked to defined criteria. In Morocco, the TAQDEER initiative recognises exceptional efforts, whether individual or team-based, by awarding employees a balance on an online purchasing platform.

EMPLOYEE WELL-BEING

At TAQA, employee well-being is a top priority. It is achieved through a combination of formal benefits, well-being programmes, health and safety practices, and engagement mechanisms. Well-being support is coordinated at the Group level by a Well-being Steering Group based at TAQA HQ.

Through the Employee Assistance Programme (EAP), support is provided to employees and their families in various areas, including financial, nutritional, psychological, and mental health. This free and confidential service is available 24/7, ensuring that assistance is accessible and anonymous whenever needed.

Employee well-being and engagement are assessed through TAQA's annual Employee Engagement Survey. The 2025 results indicate continued positive momentum across the Group, supported by strong participation and improvements in overall engagement and accountability. Leadership communication and the demonstration of TAQA's values remained among the strongest areas, reflecting sustained progress in how leaders inform, engage, and connect employees to the Group's purpose. Recognition continues to be an important area of focus, highlighting the role of timely, meaningful feedback in reinforcing performance, contribution, and employee motivation. The influence of people managers on engagement outcomes also reinforces the importance of strengthening managerial capability, particularly in coaching, feedback, and team leadership, to support high-performing and inclusive working environments across the Group.

Well-being Initiatives across TAQA

Social and Well-being Initiatives

- Meditation sessions
- Mental Health Programme
- Mental Health Champions training
- Mental Health First Aid training
- Mental Health Advocate training
- Family days
- Periodic 'Wellness Days' to highlight benefits and resources available to employees and contractors
- Wellness training to promote employee well-being and resilience
- Awareness sessions on work-life balance and personal development
- Back-to-school flexible hours policy

Safety and Physical Health

- General health screenings
- Flu vaccination campaigns
- Fitness and sports activities (Padel tennis, cycling, football)
- Wellness days
- Breast cancer awareness and screening
- Availability of healthy eating options such as fruit and locally made protein bars and snacks
- Office Greening
- Heart Health Campaign
- Blood Donation Campaign
- Awareness sessions on topics such as heat exposure safety and healthy weight management

2025 Employee Engagement Survey – Key Results

92%▲
participation rate

4.01▲
overall engagement score (year-on-year increase of +0.08)

3.97▲
survey accountability score (year-on-year increase of +0.10)

GROWING WITH OUR PEOPLE

DIVERSITY AND EQUAL OPPORTUNITY

GRI 202-1 GRI 405-1 GRI 405-2

Diversity and equal opportunity are essential components of our workplace culture. We strive to create an inclusive and equitable environment where all employees are treated fairly, have access to opportunities, and can contribute meaningfully to TAQA's goals.

GENDER DIVERSITY

As part of its ESG Strategy, TAQA is committed to advancing gender diversity across the Group, with a target to achieve **30% representation of women in management positions by 2030**. This ambition reflects TAQA's recognition that diverse leadership strengthens decision-making, organisational resilience, and long-term performance.

To support this goal, TAQA has embedded gender diversity considerations across governance, recruitment, talent development, and workplace policies. Group-wide initiatives are complemented by targeted actions at entity level, ensuring progress is driven consistently while remaining responsive to local operating contexts.

Governance and employee-led structures

- Establishment of **Women's Councils** and **forums** across the Group to support dialogue, advocacy, and coordination of initiatives aimed at advancing female representation across grades and functions.
- Employee-led platforms enable the identification of barriers, sharing of best practices, and the design of targeted interventions aligned with TAQA's diversity ambitions.
- Regular **engagement** between **councils, HR**, and **leadership teams** helps ensure initiatives are embedded into broader people and culture priorities.

Inclusive recruitment and representation targets

- Implementation of **targeted recruitment practices and KPIs** to strengthen female representation, particularly in leadership and technical roles.
- Recruitment processes track female participation across sourcing, shortlisting, interview, and offer stages to support fair and balanced outcomes.
- Clear representation goals, including the **30% women in management target by 2030**, are cascaded across businesses and reflected in workforce planning and hiring priorities.

Leadership development and talent progression

- Delivery of **leadership development, mentoring, and capability-building programmes** designed to support women's career progression and readiness for senior roles.
- **Women-focused training initiatives** and **leadership forums** provide opportunities for **skill development, peer learning**, and exposure to **senior role models**.
- **Mentorship** and **sponsorship initiatives** support early- and mid-career female talent, strengthening succession pipelines across the Group.

Workplace enablers for participation and well-being

- Introduction of **flexible working arrangements**, including hybrid, part-time, compressed working weeks, and shared parental leave, to support work-life balance.
- Enhanced workplace policies addressing key life stages, including parental support, carers leave, fertility and menopause support, and family-friendly workplace practices.
- Provision of **dedicated facilities** and **well-being initiatives** aimed at creating an inclusive, supportive environment that enables women to thrive at all career stages.

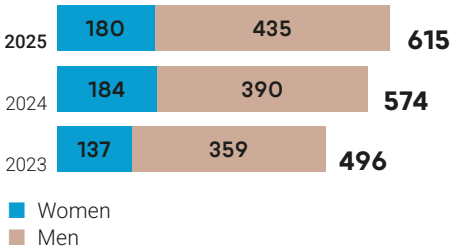
GROWING WITH OUR PEOPLE / GENDER DIVERSITY

TAQA continues to strengthen workforce diversity and talent development across the Group. In 2025, 23% of the workforce were women, while women in management increased to **20%**. Recruitment activity remained strong during the year, with **615** hires across the Group, including **180** women (about 30% of total hires), supporting the attraction of skilled talent across priority roles.

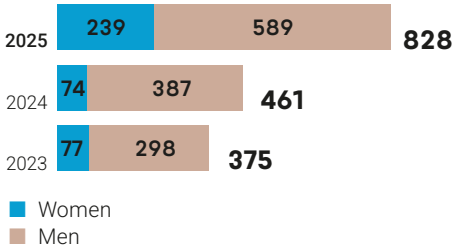
Employee turnover for the year was **11.5%.** The increase reflects planned workforce changes associated with portfolio optimisation activities, including the progression of decommissioning programmes within the Oil and Gas portfolio, as well as organisational changes linked to the unification of TAQA's branding for UAE operating companies. TAQA remains focused on retaining and developing its workforce through structured people programmes and consistent people practices across geographies.

TAQA strives to achieve equality in gender pay, recognising it as a vital aspect of fostering an equitable workplace. Comprehensive HR reviews are regularly conducted to identify and address disparities, ensuring that policies are consistently updated and aligned across all entities. Annual merit-based salary increments continue to be applied across the Group, reinforcing TAQA's commitment to eliminating gender-based differences in pay and entitlements.

FTEs hired by Gender



Turnover by Gender



Women in Workforce, %

2025[1]	2024[2]	2023
23	23	20

✓ Assured metric

Women in Management, %[3]

2025	2024[2]	2024[2]
20✓	18	17

Average female to male pay ratio[4]

1.10

Turnover rate, %

2025	2024
11.5✓	6.4

1 TAQA Neyveli is excluded in 2025 due to its divestment.
2 TAQA Water Solutions' numbers included from 2024 onwards.
3 Management Positions – Males and Females in "Manager" and above, typically linked to Grade 5 and above in HQ and international operating companies, Grade 15 and above at TAQA Transmission, Grade Lead and above at TAQA Distribution, and Level 4 and above at TAQA Water Solutions.
4 Assessment for 2025 covers TAQA Group. Previous assessments were only done for TAQA HQ.

GROWING WITH OUR PEOPLE

WOMEN'S COUNCIL

The Women's Council is a platform for fostering proactive female participation across TAQA. Guided by a well-defined governance structure, the Council has developed a range of programmes to support women internally and in the communities where we operate.

Initially established at TAQA HQ and TAQA Water Solutions, TAQA's Women's Councils and forums now operate across TAQA Distribution and TAQA Transmission as structured platforms. While each Council reflects local priorities and workforce composition, all operate within a common framework aligned with TAQA's ESG strategy and gender diversity objectives. They serve as a platform to:

- Support the development, retention, and progression of women
- Contribute to improved representation of women in leadership and critical roles
- Inform policy and workplace practices affecting women
- Promote inclusive culture, well-being, and work–life balance
- Encourage engagement and dialogue within TAQA and with external stakeholders

In 2025, TAQA Transmission became a signatory to the United Nations Women's Empowerment Principles (UN WEPs), signalling its commitment to gender equality and responsible workplace practices.

The Women's Councils delivers a range of initiatives across four pillars that support women internally and in the communities where they operate

1. Community Outreach

- Participation in national and international awareness initiatives
- Panel discussions and speaker events at major internal and external forums
- Engaged with Aurora50 to increase visibility of women in leadership and high-potential roles

2. Health and Well-being

- Initiatives addressing physical and mental well-being, including breast cancer awareness sessions, yoga, and meditation sessions etc.
- Improvements to female-dedicated spaces and facilities such as a women's quiet room
- Review and feedback on policies impacting women and working parents

3. Growth and Prosperity

- Participation in Noora training and other tailored leadership initiatives
- Mentoring and coaching programmes such as Tamkeen mentorship and networking cycles to support career progression
- Alignment with succession planning and talent reviews to improve leadership readiness
- Career-focused forums such as the the 'She Leads' series addressing leadership, career growth, and work–life balance

4. Culture and Environment

- Internal and cross-entity networking events such as Emirati Women's Day
- Collaboration with HR to support gender-related KPIs and leadership targets
- Review and feedback on policies impacting women and working parents

CHALLENGER PROGRAMME

The Challenger Programme, under the patronage of the Ministry of Human Resources and Emiratisation, was launched by Emirates Global Aluminium (EGA) in partnership with Aurora50. The programme brings together traditionally male-dominated industrial companies in the UAE to accelerate progress on gender diversity, recognising its role in driving organisational performance and long-term value creation.

TAQA was among the early companies to join the Challenger Programme and continues to actively contribute alongside peer organisations across the sector. Through collaboration, shared learning, and advocacy, the programme supports the advancement of women across technical, operational, and leadership roles, while promoting more inclusive workplace cultures within the UAE's heavy-industry landscape.

Focus Areas

- Representation and Pipeline
- Recruitment, Retention, and Pay Equity
- Leadership Accountability
- Culture and Inclusion

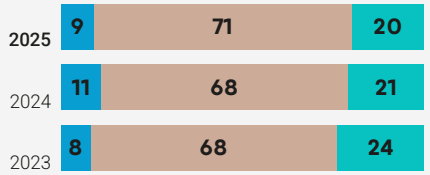
2025 Initiatives

- Mentorship and leadership development programmes
- Gender audit and assessment
- Industry-wide research
- Inclusive workplace tools and awareness initiatives

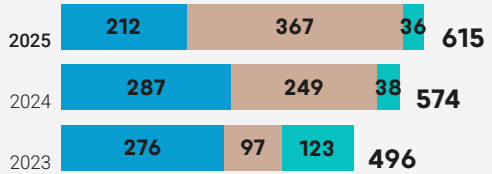
GROWING WITH OUR PEOPLE

AGE DIVERSITY

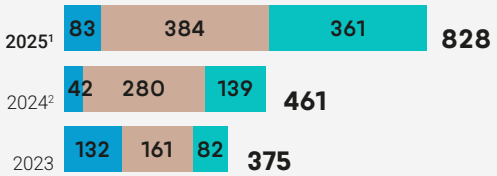
FTEs by Age Group, %



FTEs Hired by Age Group



Turnover by Age Group



- Under 30
- 31-50
- Above 50

[1] TAQA Neyveli is excluded in 2025 due to its divestment.
[2] TAQA Water Solutions' numbers included from 2024 onwards.

Youth represent a dynamic force, driving innovation and progress at TAQA, bringing fresh perspectives and energy to the Group. Across the Group, **24% of TAQA's employees are under the age of 35.** This demographic is pivotal in shaping the future.

To keep the youth engaged, TAQA has set up a Youth Council which is focussed on empowering future leaders by equipping them with the necessary skills and knowledge. The council drives initiatives across three main pillars:

- Knowledge and Innovation
- People and Culture
- Stakeholder Engagement

Some of the prominent initiatives in which the Youth Council was involved include:

- **Organised youth-focused sessions** at the Youth Energy Forum 2025, World Utilities Congress (WUC), and Water, Energy, Technology, and Environment Exhibition (WETEX) 2025 to capture youth perspectives on accelerating the energy transition and building resilient communities.
- **Contributed to panel discussions** at the IRENA Youth Forum 2025 and Connecting Hydrogen MENA 2025, covering energy transition and innovative financing for energy projects.
- **Engaged in roundtable discussions** at the World Green Economy Summit 2025 and Abu Dhabi International Petroleum Exhibition & Conference (ADIPEC) 2025, focusing on innovation for a greener future and energy workforce transformation.
- **Represented the Youth Council at the Emirates Net Zero Forum 2025**, alongside government leaders, industry pioneers, and sustainability experts to support the UAE's journey towards Net Zero by 2050.

GROWING WITH OUR PEOPLE

PEOPLE OF DETERMINATION

TAQA is committed to fostering a culture of diversity and inclusion, embedding equal opportunity across recruitment, training, and career development to ensure People of Determination (PoD) can thrive. Creating a supportive workplace environment is a continuous process and we work closely with our PoD colleagues to learn from their experiences and strengthen our practices. Our approach to People of Determination inclusion focuses on four core areas:

1 FAIR RECRUITMENT PRACTICES

Recruitment processes are designed to be inclusive, with participation in targeted career fairs, internships, and work placement programmes to improve access to employment opportunities.

2 WORKPLACE READINESS AND ACCESSIBILITY

Entities assess and improve the physical and digital accessibility of buildings, parking, workstations, IT systems, and emergency procedures to ensure PoD can work safely and effectively.

3 AWARENESS, CAPABILITY, AND INCLUSION CULTURE

Training, workshops, and awareness campaigns are used to build understanding of disability inclusion, neurodiversity, and inclusive behaviours among employees, managers, and leadership teams.

4 PARTNERSHIP AND COMMUNITY ENGAGEMENT

Collaboration with specialist organisations, public authorities, and community partners underpins TAQA's approach to inclusive recruitment and community engagement. Through partnerships with entities such as the Emirates Rural Council, Zayed Higher Organisation, and other specialist associations, TAQA supports work placements, inclusive employment opportunities, and broader social impact beyond the workplace.

In the UAE, TAQA advanced inclusive sport by raising visibility and enabling participation for PoD, including sponsorship of the dedicated PoD 'We Can' and and Autism race categories at the Abu Dhabi Marathon in partnership with the Abilities Development Center. This reflects our commitment to empowering communities, promoting healthier lifestyles, and driving inclusion by recognising and celebrating human potential. In 2025, we also continued our partnership with the UAE Paralympic Committee through sponsorship, external promotion, and practical support related to training, accommodation, and travel.

On 15 May, and in alignment with the UAE's 'Year of Community', TAQA Distribution partnered with the Zayed Higher Organization (ZHO) to support a truly meaningful initiative, hosting the first student trip for People of Determination to SeaWorld Abu Dhabi. This special day offered more than just a visit; it created a space where exploration, connection, and belonging came to life. It was a moment to celebrate inclusion, spark joy, and reaffirm our belief that strong communities are built when every voice is welcomed, and every individual is empowered.

GROWING WITH OUR PEOPLE

HUMAN RIGHTS

GRI 2-30 GRI 406-1 GRI 407-1 GRI 408-1 GRI 409-1 GRI 411-1

TAQA demonstrates a strong commitment to human rights by embedding these principles within its Code of Ethics & Business Conduct, which applies to employees, suppliers, and business partners.

The Code goes beyond legal compliance, setting clear expectations on ethical conduct, zero tolerance for discrimination, and respect for human dignity across all operations. It strictly prohibits child labour, human trafficking, modern slavery, and forced labour, reinforcing TAQA's commitment to safeguarding the wellbeing of its workforce, communities, and value chain.

TAQA applies a structured due diligence approach to assess human rights risks across its supply chain and business relationships. Business partners are screened through due diligence tools that assess adverse media, legal and reputational risks, including indicators related to forced labour and modern slavery. Human rights and forced labour considerations are embedded within Know Your Customer (KYC) processes, with risk-based screening applied to support consistent assessment and escalation across jurisdictions. Selected TAQA entities have also applied enhanced supplier screening and compliance tools that strengthen oversight, including checks for adverse media, legal proceedings, and regulatory compliance, with non-compliant suppliers excluded from the onboarding process. These measures reinforce TAQA's zero-tolerance approach to human rights violations across its operations and supply chain.

TAQA equips its employees with targeted human rights training to strengthen awareness and support early identification of potential risks across operations and the value chain. The Group emphasises a strong speak-up culture, supported by its Speaking-up Policy, which provides clear guidance on raising concerns related to suspected breaches of laws, regulations, or internal policies. This commitment is reinforced through a third-party managed, anonymous helpline, available in multiple languages, enabling employees and external stakeholders to confidentially report concerns, including potential human rights abuses.

TAQA ensures that all regional and international operations comply with applicable labour laws and regulatory requirements in their respective jurisdictions, including provisions related to collective bargaining, union representation, and workers' rights. **Across the Group, about 19% of employees are covered by worker organisations or trade unions.** TAQA also maintains compliance with minimum hiring age requirements and other labour protections mandated under local legislation, supported by Group-wide policies and jurisdiction-specific implementation approaches.

Consistent to previous years, TAQA has no reported incidents of child labour or forced labour, reflecting the Group's commitment to upholding high ethical standards across its global operations and business relationships.

TAQA's human rights commitments are implemented in practice across different regulatory and operating contexts.

TAQA North (Canada)

TAQA complies with the Alberta Human Rights Act, the Occupational Health and Safety Act, and the Employment Standards Code, which set minimum workplace standards. These efforts are supported by a suite of workplace policies, including the Maternity and Parental Leave Policy, Equal Opportunity Employment Policy, Workplace Violence Prevention Policy, Short and Long-Term Disability Policies, Harassment Prevention Policy, and Vacation Policy. Additionally, Code of Ethics & Business Conduct, the Business Partner Due Diligence Policy, and the Business Partner Code of Conduct specifically address issues such as child labour, human trafficking, and modern slavery[1]. Together, these policies ensure TAQA operates in Canada alignment with workplace standards and laws, fostering a safe, inclusive, and supportive environment.

Regular engagement is maintained with Indigenous Communities whose traditional lands intersect with TAQA's operating areas in Western Canada. These First Nations Communities hold traditional land rights on public lands where TAQA develops its assets. Alberta's regulatory process requires consultation with First Nations about potential impacts on their land rights from development activities. TAQA adheres to these requirements and has established a First Nation Sustainability Committee to oversee engagement, ensuring their rights and concerns are integrated into operational decisions.

TAQA Bratani (United Kingdom)

TAQA aligns with the Human Rights Act 1998 and the UK Modern Slavery Act 2015[2], reflecting its dedication to preventing slavery and human trafficking. It has a robust policy in place to comply with the Modern Slavery Act and publishes an annual statement, approved by its Board, on both its website and the UK Government's portal, as required by law. This commitment is reinforced through comprehensive training, with all UK employees completing human rights and modern slavery awareness training in 2025.

As a signatory to the United Nations Global Compact (UNGC), TAQA reaffirms its commitment to implementing practices that ensure compliance with human rights.

[1] TAQA Canada – Fighting against forced labour and child labour in supply chain acts.
[2] TAQA UK – Modern Slavery Statement.

GROWING WITH OUR PEOPLE

COMMUNITY ENGAGEMENT

GRI 413-1 GRI 413-2

TAQA Group's Corporate Social Responsibility (CSR) initiatives played a vital role in strengthening community relations and advancing inclusive development across our operating footprint. As a company that delivers reliable power and water, two essential services that underpin daily life and economic progress, we understand what communities need to thrive. Our programmes are closely aligned with the UN Sustainable Development Goals (SDGs), contributing to 12 out of 17 SDGs, with a particular focus on education equality and environment, in line with the ESG strategy.

Grounded in our purpose and close connection to the communities we serve, TAQA's approach prioritised partnership and measurable impact. TAQA's CSR Impact Assessment Framework supports consistent evaluation of initiatives. This informs how programmes are prioritised and governed, ensuring our efforts align with TAQA's ESG Strategy and adhere to budgeting processes.

By working with impactful stakeholders, including government entities, non-profits, educational institutions, and community organisations; we supported initiatives that build capabilities, improve quality of life, and expand access to opportunity. Our CSR efforts reflected a practical understanding of people's needs, from preparing young people for future-ready careers, to promoting wellbeing, and supporting vulnerable groups. In doing so, we reinforced community resilience and helped ensure that progress is inclusive, sustained, and responsive to evolving local priorities.

TAQA's 2025 CSR initiatives were aligned with UN SDGs, covering 12 out of 17

In 2025, TAQA's total community investment stood at AED 25.6 million, reflecting our continued commitment to long-term social value creation across our operating companies. The key drivers of investment in 2025 included expanded education and STEM engagement programmes, enhanced employee wellbeing and mental health initiatives, community support, inclusion, and social empowerment programmes, and targeted donations supporting healthcare, youth, and people of determination.

Community Investment	2025[1]	2024[2]	2023
Total Investment[3] (million AED)	25.3	30.19	21.50[4]
Investment as a share of Group revenue	0.05%	0.06%	0.04%

1 TAQA Neyveli is excluded in 2025 due to its divestment.
2 2024 and onwards includes TAQA Water Solutions.
3 Include voluntary donations plus investment of funds in the broader community aligned with GRI definition.
4 Excludes one-off donation towards Morocco earthquake and COP 28 related sponsorships.

GROWING WITH OUR PEOPLE

SELECT CSR PROJECTS DELIVERED IN 2025

UNITED ARAB EMIRATES

Education, Environment & Community Wellbeing

- Delivered STEM awareness and student engagement programmes reaching **150+** secondary school students, strengthening awareness of careers in energy, sustainability, and innovation.
- Supported biodiversity and environmental awareness initiatives, including educational and environmental gift distribution to **350** students in Al Ain.
- Donated **2,593** specialised books and laboratory equipment to UAE University, enhancing academic and research capabilities in water and energy disciplines.
- Delivered multiple employee wellbeing initiatives addressing mental health, physical wellbeing, and stress management, reaching **90+** employees per session.
- Supported vulnerable groups through hospital visits, distributing gifts and emotional support to young patients at Sheikh Khalifa Medical City.

MOROCCO

Health, Education & Disaster Relief

- Continued health and education programmes, including mobile medical support, dental care, and assistance for orphaned and elderly individuals.
- Maintained disaster relief support following the national earthquake response, contributing to recovery and community resilience initiatives.

CANADA

TAQA Cares – Community Investment

- Prioritised community investment across children and youth, mental health, women in need, and safety initiatives.
- Continued long-standing support to Alberta Children's Hospital.
- Delivered employee donation matching, First Nations Fund support, and field donations, reinforcing long-term partnerships with local communities.

UNITED KINGDOM

Community & Environmental Engagement

- Supported community education funds, STEM programmes, and employability initiatives for young people.
- Continued environmental conservation efforts through biodiversity protection, river conservation, and coastal clean-up partnerships.

GHANA

Community Development & Water Access

- Supported disaster relief and community infrastructure projects, including access to potable water through well-boring initiatives.
- Contributed to education and social infrastructure upgrades, including school renovations and community library refurbishment.

NETHERLANDS

Education & Sustainability Awareness

- Supported cultural and educational programmes promoting energy efficiency, sustainability awareness, and environmental responsibility in schools.

Looking ahead, TAQA will continue to strengthen its CSR and community engagement approach by:

- Scaling programmes with measurable, long-term social outcomes
- Deepening partnerships with government entities, NGOs, and educational institutions
- Enhancing impact assessment across all the major CSR initiatives

GROWING WITH OUR PEOPLE

CUSTOMER EXPERIENCE

GRI 416-1 GRI 416-2

Delivering a positive customer experience remains a core priority for TAQA, reflecting its commitment to providing essential electricity and water services responsibly, reliably, and sustainably.

Through its Distribution business, TAQA directly serves electricity, water and wastewater to residential, commercial, industrial, agricultural and government customers, making access, affordability, service quality, and customer health and safety central to its operations.

TAQA continues to strengthen customer trust and long-term relationships by enhancing service delivery, safeguarding customer well-being, and ensuring that services remain accessible and affordable, particularly for vulnerable segments of society.

ACCESS AND AFFORDABILITY

Ensuring universal access to affordable electricity and water is essential to supporting social well-being and reducing socio-economic inequalities.

TAQA's approach to affordability remains aligned with the Department of Energy's policies and regulatory frameworks, with a focus on protecting customers while ensuring the sustainability of essential services. Some of these initiatives include:

Payment arrangement plans:
Available for customers facing challenges to ensure timely payments.

Budget billing plans:
Enables customers to pay a fixed monthly amount aligned with their financial planning and average monthly consumption.

Subsidies for low-income families:
Specially designed tariffs allowing to reduce the tariff free consumption up to a specified limit.

Subsidies for social card holders in the UAE:
Provides free reduced tariff water and electricity within daily consumption thresholds. Beyond these limits, tariffs remain significantly lower than those for non-social card holders.

Special tariffs for specific industrial customers as part of the 'Electricity Tariff Incentive Programme (ETIP):
Supports the private industrial sector by enhancing economic impact and productivity through subsidised electricity tariffs.

↗ The full tariff guide is available here on TAQA Distribution's website.

TAQA Distribution's disconnection policy strictly prohibits the disconnection of residential customers during peak summer months, from June to September. This policy is designed to safeguard public health and well-being, ensuring uninterrupted access to electricity and water during periods of extreme heat and high humidity in the UAE.

In parallel, TAQA Distribution continues to enhance customer experience and accessibility through a range of inclusive service initiatives, aimed at ensuring fair access to essential services for all customer segments. These include.

- Providing a seamless customer log-in experience through UAE Pass.
- Implementing a comprehensive Voice of the Customer programme to capture, analyse, and act on customer feedback in real time.
- Conducting a series of in-person focus groups with customers across all segments.
- Enhancing customer communications to improve tone of voice and clarity.
- Introducing a new and enhanced Condolence Tent Connections journey, integrated with relevant government entities to ensure a seamless and compassionate service experience.
- Sharing regular public awareness content on safety, efficiency, and demand-side management through social media channels.
- Streamlining customer journeys through ICP (Identity, Citizenship, Customs and Port Security) integration, enabling automatic data population and validation, thereby reducing customer effort.
- Enhancing outage-related communications to ensure customers receive timely, relevant, and accurate information during service interruptions.

GROWING WITH OUR PEOPLE

SERVICE DELIVERY AND CUSTOMER RELATIONSHIPS

TAQA Distribution operates dedicated customer contact centres to manage enquiries and complaints efficiently, ensuring concerns are promptly addressed and escalated where necessary. Customer feedback mechanisms, including regular surveys, are used to monitor satisfaction levels and identify opportunities for continuous improvement.

AWARDS AND CERTIFICATIONS:

- **Best Life Moment Award** – Awarded to TAQA Distribution for their exemplary customer service as part of the inaugural Abu Dhabi Effortless Customer Experience Awards.
- **Best Sustainability Communications Programme** – TAQA Distribution was recognised for their impactful engagement and outreach efforts in driving awareness of sustainability initiatives.
- **Top-ranked government customer service performance** – TAQA Water Solutions ranked first among entities in the joint government customer relationship management system for case management and customer satisfaction for two consecutive years, handling over 15,000 cases annually.
- **IDCXS: 2022 Certification for Digital Customer Experience Excellence** – TAQA Water Solutions achieved the IDCXS: 2022 certification from the International Customer Experience Institute (ICXI), recognising excellence in digital customer experience.

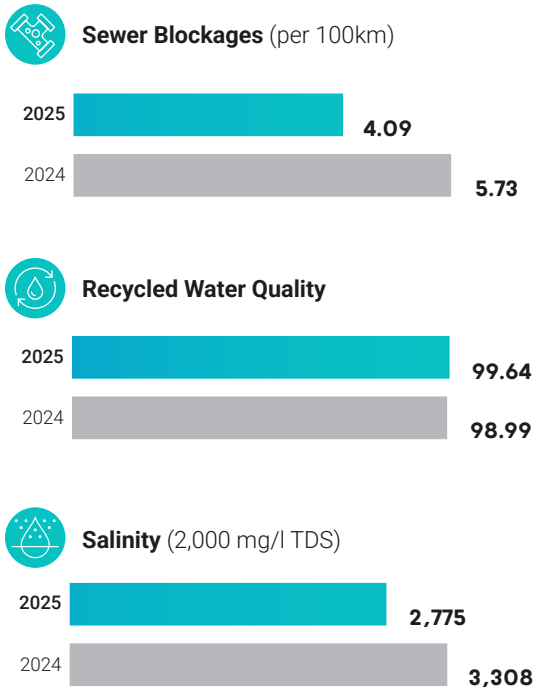
TAQA continues to invest in simplifying customer communications, providing multilingual support in Arabic and English, and expanding digital engagement channels to improve accessibility and clarity.

CUSTOMER HEALTH AND SAFETY

Customer health and safety remain a top priority at TAQA. Across the Group, 100% of power and water assets undergo regular health and safety assessments. In water operations, robust protocols are applied across the full treatment process, from desalination to disinfection, in line with the Water Quality Regulations (WQR) and international standards set by the World Health Organization (WHO) and the Abu Dhabi Department of Energy (DoE). TAQA's Transmission and Distribution businesses utilise durable materials, conduct regular chemical trials, and maintain comprehensive monitoring and reporting systems to ensure safe, high-quality water is delivered to customers.

TAQA's Consumer Protection Policy safeguards the rights and welfare of energy and water customers, with a focus on data privacy, service continuity, and support for vulnerable customers. In addition, TAQA's Transmission and Distribution companies operate in line with DoE frameworks, including rigorous water quality testing before and during network transmission to ensure only compliant water reaches consumers. Performance indicators, such as supply pressure and continuity of service, are closely monitored to enhance system reliability, manage risks, and reinforce TAQA's commitment to customer health, safety, and service excellence..

WASTEWATER TREATMENT PERFORMANCE



Water Quality Statistics	TAQA Distribution – potable water			TAQA Water Solutions – recycled water	
	2025	2024	2023	2025	2024
Number of water quality sampling tests	56,704	57,840	57,817	52,332	30,876
Water quality testing frequency compliance	99.84%	100%	99.85%	<100%	<100%
Average water quality compliance	98.66%	98.35%	97.63%	93.39%	98.30%
Physical parameters compliance	98.90%	98.85%	97.43%	98.72%	98.26%
Microbial parameters compliance	100%	100%	100%	99.30%	98.54%

APPENDIX 2 - REPORTING BOUNDARY AND SCOPE

GRI 2-2 GRI 2-3

This report covers data for the financial year 2025, aligning with the calendar year, and highlights key initiatives, programs, and achievements during this period. Upholding TAQA's commitment to transparency, we have implemented control instruments and systems to ensure robust checks and balances in monitoring, collecting, collating, representing, and disclosing financial and ESG-related data. Based on internal and external audit assessments, certain data in the report has been restated.

The report has been prepared in accordance with the GRI Sustainability Reporting Standards and in line with Abu Dhabi Securities Exchange (ADX) ESG disclosure guidelines. In addition, the report aligns with the United Nation's Sustainable Development Goals (SDGs), Sustainability Accounting Standards Board (SASB) 'Industry standards' (now part of International Financial Reporting Standards (IFRS) Foundation), Taskforce on Climate Related Financial Disclosures (TCFD), World Economic Forum (WEF) and United Nations Global Compact (UNGC). In addition, our disclosures are informed by the IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information, and IFRS S2 Climate-related Disclosure Standard (aligned to the TCFD recommendations).

TAQA has engaged DNV Business Assurance Services UK Limited (DNV) to provide Independent Assurance on selected sustainability indicators. The assured indicators are marked with "√" symbol.

TAQA's GRI alignment is assessed against the GRI's Advanced Content Index service with SDG mapping, including alignment with European Sustainability Reporting Standards (ESRS), underscoring TAQA's ambition to have the best transparency around sustainability. The review confirmed that its disclosures are clearly presented, and its r references within all disclosures align with the appropriate sections in the body of the report. The SDG mapping ensures that the SDGs are easily traceable in the reported information and accurately mapped to the GRI Standards.

This report represents TAQA Group, including its subsidiaries, joint ventures, and associates, subject to the level of TAQA's ownership and control over these entities. Due to diverse factors such as the maturity of data collection and TAQA's control over various entities, the approach to incorporating data across reporting categories varies. TAQA have made efforts to include information on all topics in accordance with the leading reporting standards, considering the practicalities associated with data collection and consolidation from these entities.

APPENDIX 2 - REPORTING BOUNDARY AND SCOPE

Financial Reporting:	Environmental topics:	Social topics:	Governance Topics:
Subsidiaries are fully integrated into TAQA's consolidated statements when the company has established effective 'control'[1] over them. Joint venture[2] and associates[3] are included in the Group's consolidated financial statements through the equity method of accounting.	GHG emissions are primarily reported following the 'financial control' approach outlined in the GHG Protocol. Emissions from subsidiaries are fully consolidated at 100%, while emissions from joint ventures are consolidated using the equity method (proportional to beneficial ownership)[4]. This approach is applied throughout the corporate structure irrespective of the operational control. Environmental impacts of unincorporated joint ventures within our oil and gas subsidiaries are exceptionally accounted for as per the GHG Protocol's 'operational control' approach rather than 'financial control', which would otherwise call for 'equity method' accounting. The entities include a mixture of operated and non-operated assets in the portfolio. Emissions data included in this report for its affiliates are covered under Category 15 of Scope 3.	Reported data, including health and safety, follow the 'operational control' approach. Entities that TAQA operates[5] are included in the consolidation of these metrics.	Reported largely at the TAQA HQ level with Group-wide policies and management approach referenced. Individual operating companies within the Group may follow specific policies in line with the regulatory requirements and accepted best practices of their jurisdictions.

1 Control is achieved when the Group: 1) has power over the investee; 2) is exposed, or has rights, to variable returns from its involvement with the investee; and 3) has the ability to use its power to affect its returns.
2 Joint ventures/partnerships/operations which are proportionally consolidated, i.e., each partner accounts for their proportionate interest of the joint venture's income, expenses, assets, and liabilities.
3 The parent company has significant influence over the operating and financial policies of the company but does not have financial control. Normally, this category also includes incorporated and non-incorporated joint ventures and partnerships over which the parent company has significant influence, but not financial control. Financial accounting applies the equity share method to associated/affiliated companies, which recognises the parent company's share of the associate's profits and net assets.
4 Not applicable to any of the current entities.
5 Operational control is achieved when there is full authority to introduce and implement operating policies at the operation (typically through an explicit operating license).

APPENDIX 2 - REPORTING BOUNDARY AND SCOPE

Entity	Country	TAQA share	Financial consolidation	TAQA operated?	Sustainability topics	
					Environmental (financial control)	Social (operational control)
TAQA Transmission						
TAQA Transmission	UAE	100%	Subsidiary	Yes	100%	100%
Transmission Investment[1]	UK	100%	Subsidiary	Yes	Excluded	Excluded
TAQA Distribution						
TAQA Distribution	UAE	100%	Subsidiary	Yes	100%	100%
TAQA Energy Services	UAE	100%	Subsidiary	Yes	100%	100%
Generation						
UAE Generation						
Taweelah A1	UAE	60%	Subsidiary	No	100%	Excluded
Taweelah B	UAE	70%	Subsidiary	No	100%	Excluded
Shuweihat S1[2]	UAE	60%	Subsidiary	No	100%	Excluded
Shuweihat S2	UAE	60%	Subsidiary	No	100%	Excluded
Shuweihat S3	UAE	60%	Subsidiary	No	100%	Excluded
Umm Al Nar	UAE	60%	Subsidiary	No	100%	Excluded
Fujairah F1	UAE	60%	Subsidiary	No	100%	Excluded
Fujairah F2	UAE	60%	Subsidiary	No	100%	Excluded
Fujairah F3	UAE	40%	Associate	No	Excluded	Excluded
Al Mirfa	UAE	60%	Subsidiary	No	100%	Excluded
AMPC	UAE	100%	Subsidiary	Yes	100%	Included
Sweihan PV1	UAE	60%	Subsidiary	No	100%	Excluded
Al Dhafrah PV2	UAE	40%	Associate	No	Excluded	Excluded
Taweelah RO	UAE	20%	Associate	No	Excluded	Excluded
Masdar Renewables	UAE	43%	Associate	No	Excluded	Excluded
Masdar Green Hydrogen	UAE	24%	Associate	No	Excluded	Excluded

[1] Environmental and social data not included as these are immaterial compared to TAQA Transmission and overall Group.
[2] Currently under reconfiguration from a cogeneration power and water desalination facility to a power only plant. Values as a result of its operations in 2025 prior to reconfiguration included in the reporting.

APPENDIX 2 - REPORTING BOUNDARY AND SCOPE

Entity	Country	TAQA share	Financial consolidation	TAQA operated?	Sustainability topics	
					Environmental (financial control)	Social (operational control)
International Generation						
TAQA Morocco (JORF1-4)	Morocco	86%	Subsidiary	Yes	100%	100%
TAQA Morocco (JLEC5-6)	Morocco	91%	Subsidiary	Yes	100%	100%
Takoradi	Ghana	90%	Subsidiary	Yes	100%	100%
Jubail	Saudi Arabia	25%	Associate	No	Excluded	Excluded
Sohar	Oman	40%	Associate	No	Excluded	Excluded
Talimarjan-1	Uzbekistan	40%	Associate	No	Excluded	Excluded
TAQA Oil and Gas						
TAQA Bratani	UK	100%	Subsidiary	Yes	100%	100%
TAQA Energy	Netherlands	100%	Subsidiary	Yes	100%	100%
TAQA North	Canada	100%	Subsidiary	Yes	100%	100%
TAQA Water Solutions						
TAQA Water Solutions	UAE	100%	Subsidiary	Yes	Yes	100%
Corporate						
Massar Solutions	UAE	49%	Associate	No	Excluded	Excluded
ADNOC Gas	UAE	5%	Equity Investment	No	Excluded	Excluded

Impact of investments or divestments are adjusted in previous years' for GHG emissions and associated metrics, with their numbers restated as per the GHG Protocol. For other sustainability indicators, restatements are not made unless otherwise stated next to the metric's disclosures.

APPENDIX 3 - BASIS OF REPORTING

1. SCOPE 1 GHG EMISSIONS (MILLION TCO_2E)

SCOPE

Direct GHG emissions covering the greenhouse gases of CO_2, CH_4, N_2O, SF_6 and HFCs, associated with the following sources:

a. Stationary combustion of fuels during electricity generation, water desalination, transmission, distribution, and oil and gas production
b. Mobile combustion of fuels used in TAQA owned vehicles
c. Venting and flaring during oil and gas production
d. Use of Sulfur hexafluoride (SF_6) during electricity generation, transmission, and distribution
e. Use of CO_2 in fire suppression systems and during other energy related operations
f. Use of refrigerants
g. Other fugitive emissions such as leaks.

METHODOLOGY

Activity data and local emission factors (as available) from each entity are entered into the Group's digital GHG data management platform by the respective entity level focal points monthly. The platform then estimates the GHG emissions based on a combination of local and default emission factors and conversion factors; as per leading GHG accounting and reporting standards or guidelines by GHG Protocol, Intergovernmental Panel on Climate Change and UK's Department for Environment, Food & Rural Affairs (DEFRA). The activity data is sourced from a combination of meter readings and supplier invoices.

REPORTING BOUNDARY

The whole TAQA Group as per the financial control consolidation approach defined by GHG Protocol. Please see **"Appendix 2 – Reporting Scope and Boundary"** section of this Integrated Report for the list of entities covered.

2. SCOPE 2 GHG EMISSIONS - LOCATION BASED (MILLION TCO_2E)

SCOPE

Indirect energy-related GHG emissions covering the greenhouse gases of CO_2, CH_4, N_2O, associated with the import of electricity, cooling and steam.

METHODOLOGY

Activity data and local emission factors (as available) from each entity are entered into the Group's digital GHG data management platform by the respective entity level focal points monthly. The platform then estimates the GHG emissions based on a combination of local and default emission factors and conversion factors; as per leading GHG accounting and reporting standards or guidelines by GHG Protocol, Intergovernmental Panel on Climate Change and UK's Department for Environment, Food & Rural Affairs (DEFRA). The activity data is sourced from a combination of meter readings and supplier invoices.

Electricity consumption or import of TAQA's entities within the UAE are from the grid powered by TAQA's Generation entities. Therefore, Scope 2 emissions of these electricity consuming entities are not added to the Group total to avoid double counting with the Scope 1 emissions associated with the Generation entities in the UAE.

REPORTING BOUNDARY

The whole TAQA Group as per the financial control consolidation approach defined by the GHG Protocol. Please see **"Appendix 2 – Reporting Scope and Boundary"** section of this Integrated Report for the list of entities covered.

3. SCOPE 3 GHG EMISSIONS, CATEGORY 3 (FUEL- AND ENERGY-RELATED ACTIVITIES NOT INCLUDED IN SCOPE 1 OR SCOPE 2) (MILLION TCO_2E)

SCOPE

GHG emissions related to the production of fuels purchased and consumed by TAQA towards electricity generation and water desalination in the reporting year (covering the greenhouse gases of CO_2, CH_4, N_2O) that are not included in Scope 1 or Scope 2.

METHODOLOGY

Fuel used by all the entities (under TAQA's financial control boundary only), towards electricity generation and water desalination is multiplied with respective emission factors associated with the production of each fuel type and source. Activity data, i.e. fuel used, is sourced from each entity and is entered into the Group's digital GHG data management platform by the respective entity level focal points monthly. In terms of emission factors, local emission factors of ADNOC Gas and Dolphin Energy are used for the respective natural gas consumption in the UAE. For all other emission factors and sources, DEFRA 2025 factors are used which are well-to-tank factors associated with extraction, refining and transportation of the raw fuel sources to an organisation's site (or asset), prior to combustion. These factors also include category 4 related emissions.

GHG emissions associated with fuel consumption in Oil and Gas business, electricity import and mobile combustion across the TAQA Group are excluded in the estimations, as their contribution is immaterial and as evident in the Scope 1 and Scope 2 inventory.

REPORTING BOUNDARY

The whole TAQA Group as per the financial control consolidation approach defined by GHG Protocol. Please see **"Appendix 2 – Reporting Scope and Boundary"** section of this Integrated Report for the list of entities covered.

4. SCOPE 3 GHG EMISSIONS, CATEGORY 11 (USE OF SOLD PRODUCTS) (MILLION TCO_2E)

SCOPE

GHG emissions from the use of goods and services produced by TAQA's Oil and Gas business in the reporting year (covering the greenhouse gases of CO_2, CH_4, N_2O), which corresponds to the Scope 1 and Scope 2 emissions of end users who use our oil and gas products. The activity data used in estimation are products produced (crude oil, natural gas and natural gas liquids) and not the products sold.

METHODOLOGY

Activity data, i.e. each fuel type produced as per financial reporting (natural gas, crude oil and natural gas liquids) by the Oil and Gas business, is sourced from the Finance function. For the emission factors, a combination of DEFRA 2025 reporting factors and 2006 IPCC Guidelines are used.

Apart from the Oil and Gas business, there are no other businesses with sold products whose emissions have not been accounted in Scope 1 or Scope 2 GHG emissions.

REPORTING BOUNDARY

The whole TAQA Group's Oil and Gas entities listed in the **"Appendix 2 – Reporting Scope and Boundary"** section of this Integrated Report.

APPENDIX 3 - BASIS OF REPORTING

5. SCOPE 3 GHG EMISSIONS, CATEGORY 15 (INVESTMENTS) (MILLION TCO_2E)

SCOPE

GHG emissions associated with TAQA's equity investments in associate companies (or affiliated companies) in the reporting year (covering the greenhouse gases of CO_2, CH_4, N_2O), where TAQA does not have financial control and hence not covered in scope 1 and 2 emissions.

METHODOLOGY

Scope 1 and 2 GHG emissions of each associate is multiplied with the respective equity stake of TAQA and then aggregated towards the Group total. Equity stake applied sourced from Group Finance function, is as per the financial ownership in the financial reporting or company prospectus. At the time of reporting, GHG emissions data for some associates were not available. As a result, a combination of estimation techniques and reasonable assumptions were applied to calculate financed emissions. Scope 1 and 2 GHG emissions for each associate are estimated as follows:

- F3 – follows the same approach as that of scope 1 and 2 for entities in financial control boundary.
- Sohar – annual hot metal production is multiplied with the total emissions intensity (covering smelter, power plant and port). Both the inputs are sourced from the entity.
- ADNOC Gas – annual gas production is multiplied with the Scope 1 and 2 GHG intensity in 2024. Both inputs are sourced from the public disclosures of ADNOC Gas.
- TPP1 – annual natural gas consumption (sourced from the entity) used towards electricity generation is multiplied with IPCC emission factor.
- Jubail – 2024 electricity generation (sourced from the entity) is multiplied with a conservative emission factor of 0.5 tCO_2e per MWh. 2025 estimates are therefore same as 2024 values.
- Masdar – annual generation of geothermal plant (sourced from the entity is multiplied with an emission factor from a World Bank research paper.
- Massar Solutions – considered as zero as it is immaterial and the entity provide services but does not control the fuel usage.
- Taweelah RO – considered as zero as the material emission source is related to electricity consumption which is sourced from TAQA's Generation plants whose emissions are included in Scope 1 GHG emissions.

REPORTING BOUNDARY

The whole TAQA Group's associate entities listed in the **"Appendix 2 – Reporting Scope and Boundary"** section of this Integrated Report.

6. GHG EMISSIONS INTENSITY METRICS

SCOPE

GHG emissions intensity is calculated by dividing total Scope 1 and Scope 2 emissions by the relevant operational output for each business segment:

Electricity Generation

Intensity Metric (tCO_2e per megawatt-hour (MWh) of gross electricity generated)

Desalinated Water Supplied

Intensity Metric (tCO_2e per Million Imperial Gallon (MIG) of desalinated water supplied)

Oil and Gas Production

Intensity Metric (tCO_2e per million barrel of oil equivalent (mboe) produced)

METHODOLOGY

The numerator, i.e. GHG emissions are estimated as per the above respective metrics. Denominator is sourced from the various businesses and their entities.

In the case of water generation in the UAE, the emissions associated with fuel combusted in co-generation is split between electricity and water as per the *fuel allocation factor* in the monthly invoices from the system planner for the respective TAQA entities. The *fuel allocation factor* is defined in the power purchase agreement between the system planner and the respective TAQA entities.

Intensity for oil and gas does not include scope 3 category 11 emissions. Intensity for water desalination exclude emissions of transmission and distribution in the numerator (as they are immaterial) and include water production of associates (Taweelah RO) in the denominator.

REPORTING BOUNDARY

As per the respective boundaries of the numerator's GHG emissions and denominator's products. Please see **"Appendix 2 – Reporting Scope and Boundary"** section of this Integrated Report for the list of entities covered.

APPENDIX 3 - BASIS OF REPORTING

7. WATER CONSUMPTION (MILLION IMPERIAL GALLON)

SCOPE

This includes the desalinated water that is supplied by TAQA to its customers and auxiliary consumption during the operations.

METHODOLOGY

The final reported figures are obtained after the summation of the following:

- Gross water generation by all subsidiaries and associates producing water, sourced from each entity based on their meter records. Gross water generation includes auxiliary consumption in the UAE Generation, network losses (transmission and distribution) and desalinated water supplied.
- Auxiliary consumption of every international subsidiaries (associates excluded), sourced from each entity based on their meter records or supplier invoice or best estimates.

REPORTING BOUNDARY

Material part of the metric i.e. gross water generation covers all the subsidiaries and associate Taweelah RO. Auxiliary consumption only include TAQA's subsidiaries. Please see **"Appendix 2 – Reporting Scope and Boundary"** section of this Integrated Report for the list of entities covered.

8. FATALITIES

SCOPE

Deaths resulting from a work-related[1] injury or occupational illness, regardless of the time intervening between the incident causing the injury or exposure or causing illness and the death.

METHODOLOGY

Data is sourced from the Group HSE Performance book which is a summation of data from the respective HSE performance book of each business. HSE focal point at each entity enters data into the performance book following guidelines as per TAQA's Commitment to Operational Excellence, TAQA's HSSE Management System.

REPORTING BOUNDARY

The whole TAQA Group as per the operational control consolidation approach defined by GHG Protocol. Please see **"Appendix 2 – Reporting Scope and Boundary"** section of this Integrated Report for the list of entities covered. Both employees and contractors are covered in the boundary.

[1] These include the working hours when an employee or the contractor is at the workplace and does not include the period of commute to and from the workplace.

9. LOSS TIME INJURIES

SCOPE

Any absence from work resulting from work-related permanent total disabilities, permanent partial disabilities and lost workday cases, excluding the day of the incident. If the day after the injury occurred is a 'non-work day' e.g. vacation, weekend or end of work period etc., then the incident will still be categorised as a an Loss Time Injury if in the judgment of a medical practitioner (e.g. company doctor or equivalent) the injured person would not be fit to return to work.

METHODOLOGY

Data is sourced from the Group HSE Performance book which is a summation of data from the respective HSE performance book of each business. HSE focal point at each entity enters data into the performance book following guidelines as per TAQA's Commitment to Operational Excellence, TAQA's HSSE Management System.

REPORTING BOUNDARY

The whole TAQA Group as per the operational control consolidation approach defined by GHG Protocol. Please see **"Appendix 2 – Reporting Scope and Boundary"** section of this Integrated Report for the list of entities covered. Both employees and contractors are covered in the boundary.

10. RECORDABLE INJURIES

SCOPE

The sum of injuries resulting in Fatalities, Lost Time Injuries, Restricted Work Cases and Medical Treatment Cases.

- Fatalities as defined above.
- Lost time injury is as per the definition above.
- Restricted work case is defined as any work-related injury or illness that renders the injured person temporarily unable to perform all, but still some, of their normal work on any day after the day on which the injury occurred, as determined by a medical practitioner (e.g. company doctor or equivalent). If the day after the injury occurred is a 'non-work day' e.g. vacation, weekend or end of work period etc., then the incident will still be categorised as a restricted work injury if in the judgment of a medical practitioner (e.g. company doctor or equivalent) the injured person would not be fit to perform their normal work duties.
- Medical treatment case is defined as a work-related injury or illness that calls for medication, treatment or medical check that is administered by a health-care professional and that goes beyond first aid case. Medical treatment case does not result in lost time from work beyond the date of the injury. Medical treatment does not include first aid even if a physician or registered professional personnel provide this.

METHODOLOGY

Data is sourced from the Group HSE Performance book which is a summation of data from the respective HSE performance book of each business. HSE focal point at each entity enters data into the performance book following guidelines as per TAQA's Commitment to Operational Excellence, TAQA's HSSE Management System.

REPORTING BOUNDARY

The whole TAQA Group as per the operational control consolidation approach defined by GHG Protocol. Please see **"Appendix 2 – Reporting Scope and Boundary"** section of this Integrated Report for the list of entities covered. Both employees and contractors are covered in the boundary.

11. RECORDABLE INJURY RATE

SCOPE

The number of recordable Injuries per 1,000,000 exposure hours.

METHODOLOGY

Data is sourced from the Group HSE Performance book which is a summation of data from the respective HSE performance book of each business. HSE focal point at each entity enters data into the performance book following guidelines as per TAQA's Commitment to Operational Excellence, TAQA's HSSE Management System.

REPORTING BOUNDARY

The whole TAQA Group as per the operational control consolidation approach defined by GHG Protocol. Please see **"Appendix 2 – Reporting Scope and Boundary"** section of this Integrated Report for the list of entities covered. Both employees and contractors are covered in the boundary.

12. NUMBER AND VOLUME OF SPILLS (GREATER THAN ONE BARREL)

SCOPE

Any unplanned release event of an environmentally harmful liquid (e.g., oil, chemical, fuel, but not fresh water) from TAQA Group or Contractor Equipment (e.g., tanks, pumps, pipework, pipeline) due to:

- Loss of primary containment
- Human error
- Non-compliance with regulatory requirements (e.g., permits, licenses) that require to be notified to authorities and regulators

Uncontained spill is a spill that is not contained within the TAQA or contractor facilities and equipment and impacts soil or water environments.

METHODOLOGY

Data is sourced from the Group HSE Performance book which is a summation of data from the respective HSE performance book of each business. HSE focal point at each entity enters data into the performance book following guidelines as per TAQA's Commitment to Operational Excellence, TAQA's HSSE Management System.

REPORTING BOUNDARY

The whole TAQA Group as per the operational control consolidation approach defined by GHG Protocol. Please see **"Appendix 2 – Reporting Scope and Boundary"** section of this Integrated Report for the list of entities covered.

APPENDIX 3 - BASIS OF REPORTING

13. WOMEN IN MANAGEMENT

SCOPE

Women in management is measured as the proportion of "females" in management roles among all employees in management positions. The definitions of management positions at each business are as follows:

- Grade 5 and above in HQ and international operating companies
- Grade 15 and above in Transmission
- Grade Lead and above in Distribution
- Level 4 and above in Water Solutions

The definition of management positions differs across Operating Companies to reflect differences in organisational structures, grading frameworks and governance models. The thresholds applied are aligned to equivalent levels of seniority across the Group to ensure comparability of the metric.

METHODOLOGY

Data is sourced as a summation of data from the respective HR performance books of each entity. HR focal point collects the data as per the employment records in each entity towards their HR performance book.

REPORTING BOUNDARY

The whole TAQA Group as per the operational control consolidation approach defined by GHG Protocol. Please see "Appendix 2 – Reporting Scope and Boundary" section of this Integrated Report for the list of entities covered.

14. EMPLOYEE TURNOVER

SCOPE

Rate of employees who leave the organisation during the reporting period, including both voluntary and involuntary departures.

METHODOLOGY

Total full-time equivalents (FTEs) who leave the organisation during the year divided by the average of total FTEs at the end of the previous year and the total FTEs at the end of current year. Data is sourced as an aggregation of data from the respective HR performance books of each entity. HR focal point collects the data as per the employment records in each entity towards their HR performance book.

REPORTING BOUNDARY

The whole TAQA Group as per the operational control consolidation approach defined by GHG Protocol. Please see "Appendix 2 – Reporting Scope and Boundary" section of this Integrated Report for the list of entities covered.

15. TOTAL NUMBER OF CONFIRMED INCIDENTS OF CORRUPTION AND/ OR BRIBERY

SCOPE

Corruption is defined as an act done with an intent to give some improper advantage inconsistent with official duty and the rights of others; misuse of authority to secure some benefit either personally or for someone else contrary to duty and to the rights of others.

Bribery is any gift, payment, offer, promise to pay, or authorisation for anything of value provided, directly or indirectly, to or for the use or benefit of any person for the purpose of influencing any act, failure to act, decision, or omission in order to improperly obtain, retain, or direct business to or to secure any improper benefit or advantage for the TAQA Group.

METHODOLOGY

The Group offers the option for personnel (and any third-party) to raise concerns anonymously through the confidential helpline (accessible via helpline.taqa.com), which is open to internal and external stakeholders. All matters raised to the Ethics and Compliance Office are thoroughly investigated. The confirmed incidents as per the above scope during the reporting year are reported under this metric.

REPORTING BOUNDARY

The whole TAQA Group as per the financial control consolidation approach defined by GHG Protocol. Please see **"Appendix 2 – Reporting Scope and Boundary"** section of this Integrated Report for the list of entities covered.

16. NUMBER OF LEGAL ACTIONS FOR ANTI-COMPETITIVE BEHAVIOR AND ANTI-TRUST

SCOPE

The total number of legal actions concluded during the reporting period related to anti-competitive behaviour, and violations of anti-trust and monopoly legislation in which the organisation was found to be at fault or did not receive regulatory clearance.

METHODOLOGY

The final numbers reported are as per the analysis of TAQA's Legal functions across the Group as per the scope mentioned above.

REPORTING BOUNDARY

The whole TAQA Group as per the financial control consolidation approach defined by GHG Protocol. Please see **"Appendix 2 – Reporting Scope and Boundary"** section of this Integrated Report for the list of entities covered.

APPENDIX 4 - ESG ASSURANCE STATEMENT

APPENDIX 4 - ESG ASSURANCE STATEMENT

GRI 2-5

WHEN TRUST MATTERS

DNV

Independent Limited Assurance Report

to the Directors of Abu Dhabi National Energy Company PJSC

Abu Dhabi National Energy Company PJSC ("TAQA") commissioned DNV Business Assurance Services UK Limited ("DNV", "us" or "we") to conduct a limited assurance engagement over Selected Information presented in the Integrated Report 2025 (the "Report") for the reporting year ended 31st December 2025.

Our Conclusion: On the basis of the work undertaken, nothing came to our attention to suggest that the Selected Information is not fairly stated and has not been prepared, in all material respects, in accordance with the Criteria.

This conclusion relates only to the Selected Information, and is to be read in the context of this Independent Limited Assurance Report, in particular the inherent limitations explained below.

Our observations and areas for improvement will be raised in a separate report to TAQA's management. These observations do not affect our conclusion set out above.

Selected Information

The scope and boundary of our work is restricted to the key performance indicators included within the Report (the "Selected Information"), as listed in the Appendix.

To assess the Selected Information, which includes an assessment of the risk of material misstatement in the Report, we have used TAQA's Basis of Reporting (the "Criteria"), included in the section *'Appendix 3 – Basis of Reporting'* within the Report.

Standard and level of assurance

We performed a limited assurance engagement of specified data and information using the 'Greenhouse Protocol – A Corporate Accounting and Reporting Standard' (revised 2015) and international assurance best practice, including the International Standard on Assurance Engagements (ISAE) 3000 – 'Assurance Engagements other than Audits and Reviews of Historical Financial Information' (revised) issued by the International Auditing and Assurance Standards Board.

To ensure consistency in our assurance process, we conducted our work in accordance with DNV's assurance methodology, Verisustain™, applying only the pertinent sections of the protocol relevant to the specific purpose of the activity. This methodology ensures compliance with ethical requirements and mandates planning and execution of the assurance engagement to obtain the desired level of assurance.

DNV applies its own management standards and compliance policies for quality control, which are based on the principles enclosed within ISO IEC 17029:2019 - Conformity Assessment - General principles and requirements for validation and verification bodies and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Inherent limitations

DNV's assurance engagements are based on the assumption that the data and information provided by TAQA to us as part of our review have been provided in good faith, is true, complete, sufficient, and authentic, and is free from material misstatements. Because of the selected nature (sampling) and other inherent limitations of both procedures and systems of internal control, there remains the unavoidable risk that errors or irregularities, possibly significant, may not have been detected.
The engagement excludes the sustainability management, performance, and reporting practices of the Company's suppliers, contractors, and any third parties mentioned in the Report. We did not interview external stakeholders as part of this assurance engagement.
We understand that the reported financial data, governance and related information are based on statutory disclosures and Audited Financial Statements, which are subject to a separate independent statutory audit process. We did not review financial disclosures and data as they are not within the scope of our assurance engagement.
The assessment is limited to data and information in scope within the defined reporting period. Any data outside this period is not considered within the scope of assurance.
DNV expressly disclaims any liability or co-responsibility for any decision a person or an entity may make based on this Independent Limited Assurance Report.

The procedures performed in a limited assurance engagement vary in nature and are shorter in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained if a reasonable assurance engagement had been performed.

Disclaimers

The assurance provided by DNV is limited to the selected indicators and information specified in the scope of the engagement. DNV has not conducted an assessment of the reporting organisation's overall adherence to reporting principles or the preparation of the Report. Therefore, no conclusions should be drawn regarding the reporting organization's compliance with reporting principles or the quality of the overall Report. The assurance provided by DNV is based on the selected indicators and information made available to us at the time of the engagement. DNV assumes no responsibility for any changes or updates made to the indicators or information after the completion of the assurance engagement.

WHEN TRUST MATTERS

DNV

Basis of our conclusion

We are required to plan and perform our work in order to consider the risk of material misstatement of the Selected Information; our work included, but was not restricted to:

- Conducting interviews with TAQA's management to obtain an understanding of the key processes, systems and controls in place to generate, aggregate and report the Selected Information.
- Desk-based review of the Selected Information from 1st January 2025 – 31st December 2025.
- Site visits to UAE power generation asset Shuweihat S3 and TAQA Distribution to review processes and systems for preparing site level data consolidated at TAQA Headquarters. DNV was free to choose sites, and the selection criteria were based on auditor's professional judgement, inherent risks and materiality.
- Review of processes and systems for preparing data at a business unit level through remote assessments and interviews with management representatives from the most material entities which included Shuweihat CMS International Power Company PJSC, Taweelah Asia Power Company, Fujairah Asia Power Company PJSC, Takoradi International Company and TAQA Morocco. We were free to choose the business units we sampled for our remote assessment.
- Performing limited substantive testing on a selective basis of the Selected Information to check that data had been appropriately measured, recorded, collated and reported.
- Reviewing that the evidence, measurements and their scope provided to us by TAQA for the Selected Information is prepared in line with the Criteria.
- Assessing the appropriateness of the Criteria for the Selected Information and
- Reading the Report and narrative accompanying the Selected Information within it with regard to the Criteria.

The consolidation approach with respect to the GHG emissions and selected environmental and social topics is as highlighted in the Report in the sections *'Appendix 2 – Reporting Scope and Boundary'*.

In performing the following activities, we did not come across limitations to the agreed scope of assurance engagement.

We found a limited number of non-material errors, and these were corrected prior to inclusion of Selected Information in the Report.

DNV Business Assurance Services UK Limited
London, UK
27th February 2026

Digitally signed by Arun Aravind A
Date: 2026.02.27 13:27:31 Z

Arun Aravind A
Lead Verifier
DNV Business Assurance Services UK Limited

Digitally signed by Paul O'Hanlon
Date: 2026.02.27 14:25:11 Z

Paul O'Hanlon
Technical Reviewer
DNV Business Assurance Services UK Limited

DNV

Our competence, independence and quality control

DNV established policies and procedures are designed to ensure that DNV, its personnel and, where applicable, others are subject to independence requirements (including personnel of other entities of DNV) and maintain independence where required by relevant ethical requirements. This engagement work was carried out by an independent team of sustainability assurance professionals. DNV did not provide any services to TAQA in 2025 that could compromise the independence or impartiality of our work. Our multi-disciplinary team consisted of professionals with a combination of environmental and sustainability assurance experience.

Responsibilities of the Directors of TAQA and DNV

The Directors of TAQA have sole responsibility for:

- Preparing and presenting the Selected Information in accordance with the Criteria;
- Designing, implementing and maintaining effective internal controls over the information and data, resulting in the preparation of the Selected Information that is free from material misstatements;
- Measuring and reporting the Selected Information based on their established Criteria; and
- Contents and statements contained within the Report and the Criteria.

Our responsibility is to plan and perform our work to obtain limited assurance about whether the Selected Information has been prepared in accordance with the Criteria and to report to TAQA in the form of an independent limited assurance conclusion, based on the work performed and the evidence obtained. Our Independent Limited Assurance Report represents our independent conclusion and is intended to inform all stakeholders. DNV was not involved in the preparation of any statements or data included in the Report except for this Independent Limited Assurance Report.

DNV Business Assurance Services UK Limited

DNV Business Assurance Services UK Limited is part of DNV – DNV is an independent assurance and risk management provider, operating in more than 100 countries, with the purpose of safeguarding life, property, and the environment. As a trusted voice for many of the world's most successful organisations, we help seize opportunities and tackle the risks arising from global transformations. We use our broad experience and deep expertise to advance safety and sustainable performance, set industry standards, and inspire and invent solutions.

DNV-2026-ASR-C830671

WHEN TRUST MATTERS

DNV

Appendix: Selected Information

The scope and boundary of our work is restricted to the Selected Information, listed below.

Key Performance Indicators	Reported value	Unit
Scope 1 Greenhouse Gas (GHG) emissions	43.26	million tonnes of CO_2e
Scope 2 GHG emissions, location-based	0.12	million tonnes of CO_2e
Total Scope 1 and 2 GHG emissions	43.38	million tonnes of CO_2e
Scope 3 GHG emissions - Category 3: Fuel and Energy related activities (not included in Scope 1 or 2)	4.27	million tonnes of CO_2e
Scope 3 GHG emissions - Category 11: Use of sold products	11.53	million tonnes of CO_2e
Scope 3 GHG emissions - Category 15: Investments	5.24	million tonnes of CO_2e
Group GHG intensity for electricity generated	0.45	tCO_2e/MWh
GHG intensity for desalinated water supplied	30.74	tCO_2e/MIG
GHG intensity for oil & gas production	29.67	tCO_2e/mboe
Water consumption	255,185	million imperial gallon (MIG)
Fatalities	3	number
Lost Time Injuries	12	number
Recordable Injuries	34	number
Recordable Injury Rate	0.39	incident / million hours
Spills (greater than one barrel) - uncontained	5	number
Volume of Spills (greater than one barrel) - uncontained	21,177	litres
Women in management positions	20	percentage
Employee turnover	11.5	percentage
Total number of confirmed incidents of corruption and bribery	0	number
Number of legal actions for anti-competitive behaviour and anti-trust	0	number

APPENDIX 5 - CONTENT INDICES

APPENDIX 5.1 - GRI CONTENT INDEX

GRI CONTENT INDEX ADVANCED SERVICE 2026

GRI GRI-ESRS & SDG LINKAGE ADD-ON 2026

For the Content Index –Advanced Service, GRI Services reviewed that the GRI content index has been presented in a way consistent with the requirements for reporting in accordance with the GRI Standards, and that the information in the index is clearly presented and accessible to the stakeholders. GRI Services reviewed the correct mapping of the GRI disclosures presented in the GRI content index to Sustainable Development Goals (SDGs), based on the 'Goals and targets database' tool available from GRI website. GRI Services provided the linkages of the GRI disclosures presented in the GRI content index to the European Sustainability Reporting Standards (ESRS), based on the "GRI-ESRS Standards datapoint mapping" document and the GRI disclosures. The service was performed on the English version of the report.

Statement of use	TAQA has reported in accordance with the GRI Standards for the period 1st January – 31st December 2025
GRI 1 used	GRI 1: Foundation 2021

GRI Standard	Disclosure	Number, chapter reference, direct answers	Omission	SDG Mapping	Linked ESRS Requirements
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Sustainability, ESG Strategy, Ambition, p. 93			ESRS 2 IRO-1 §53 (b) ii to (b) iv
	3-2 List of material topics	Sustainability, ESG Strategy, Ambition, p. 93			ESRS 2 BP-2 §17 (a); SBM-3 §48 (a) and (g)
Grid Resiliency					
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Review, Operational Review, p. 62			ESRS 2 BP-2 §17 (b) to (e); SBM-3 §48 (c) i and (c) iv; MDR-P §65 (a); MDR-A §68 (a), and §68 (d); MDR-M §75, and MDR-T §80 (b) and (j); §81 (a) to (b).
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Business Review, Operational Review, p. 62		SDG 5 - Gender Equality SDG 9 - Industry, Innovation and Infrastructure SDG 11 - Sustainable Cities and Communities	ESRS S3 S3-4 §AR 37
	203-2 Significant indirect economic impacts	Business Review, Operational Review, p. 62		SDG 1 - No Poverty SDG 3 - Good Health and Well-being SDG 8 - Decent Work and Economic Growth	ESRS S1 S1-4 §AR 41; ESRS S2 S2-4 §AR 37; ESRS S3 S3-4 §AR 35; ESRS S4 S4-4 §AR 34

APPENDIX 5 - CONTENT INDICES

GRI Standard	Disclosure	Number, chapter reference, direct answers	Omission	SDG Mapping	Linked ESRS Requirements
Electrification					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability, Managing Our Resources, Energy and Emissions, p. 102			ESRS 2 BP-2 §17 (b) to (e); SBM-3 §48 (c) i and (c) iv; MDR-P §65 (a); MDR-A §68 (a), and §68 (d); MDR-M §75, and MDR-T §80 (b) and (j); §81 (a) to (b). See below for additional linkages to specific topics. (GRI 302) ESRS E1 E1-2 §24 and §25 (c) to (d); E1-3 §28; E1-4 §32 and §33
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	Sustainability, Managing Our Resources, Energy and Emissions, p. 102		SDG 7 - Affordable and Clean Energy SDG 8 - Decent Work and Economic Growth SDG 12 - Responsible Consumption and Production SDG 13 - Climate Action	ESRS E1 E1-5 §37; §37 (c) (ii); §38
	302-2 Energy consumption outside of the organisation	Sustainability, Managing Our Resources, Energy and Emissions, p. 102		SDG 7 - Affordable and Clean Energy SDG 8 - Decent Work and Economic Growth SDG 12 - Responsible Consumption and Production SDG 13 - Climate Action	
	302-3 Energy intensity	Sustainability, Managing Our Resources, Energy and Emissions, p. 102		SDG 7 - Affordable and Clean Energy SDG 8 - Decent Work and Economic Growth SDG 12 - Responsible Consumption and Production SDG 13 - Climate Action	ESRS E1 E1-5 §40
	302-4 Reduction of energy consumption	Sustainability, Managing Our Resources, Energy and Emissions, p. 102		SDG 7 - Affordable and Clean Energy SDG 8 - Decent Work and Economic Growth SDG 12 - Responsible Consumption and Production SDG 13 - Climate Action	
	302-5 Reductions in energy requirements of products and services	Sustainability, Managing Our Resources, Energy and Emissions, p. 102		SDG 7 - Affordable and Clean Energy SDG 8 - Decent Work and Economic Growth SDG 12 - Responsible Consumption and Production SDG 13 - Climate Action	

APPENDIX 5 - CONTENT INDICES

GRI Standard	Disclosure	Number, chapter reference, direct answers	Omission	SDG Mapping	Linked ESRS Requirements
Climate Change					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability, Managing Our Resources, Energy and Emissions, p. 102			ESRS 2 BP-2 §17 (b) to (e); SBM-3 §48 (c) i and (c) iv; MDR-P §65 (a); MDR-A §68 (a), and §68 (d); MDR-M §75, and MDR-T §80 (b) and (j); §81 (a) to (b). See below for additional linkages to specific topics. (GRI 305) ESRS E1 E1-2 §24; E1-3 §28; E1-4 §32, §33 and §34 (b); E1-7 §56; §58; §59 (a); §61; §AR 57 (b), §AR 61; §AR 62 (b); ESRS E2 E2.IRO-1 §AR 9 (b); E2-1 §14; E2-2 §18 and §19; E2-3 §22
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Sustainability, Managing Our Resources, Energy and Emissions, p. 102		SDG 3 - Good Health and Well-being SDG 12 - Responsible Consumption and Production SDG 13 - Climate Action SDG 14 - Life below Water SDG 15 - Life on Land	ESRS E1 E1-4 §34 (c); E1-6 §44; §48 (a); §AR 39 (b); §AR 43 (c)
	305-2 Energy indirect (Scope 2) GHG emissions	Sustainability, Managing Our Resources, Energy and Emissions, p. 102		SDG 3 - Good Health and Well-being SDG 12 - Responsible Consumption and Production SDG 13 - Climate Action SDG 14 - Life below Water SDG 15 - Life on Land	ESRS E1 E1-4 §34 (c); E1-6 §44, §49 (a) and (b), §52 (a) and (b), §AR 39 (b)
	305-3 Other indirect (Scope 3) GHG emissions	Sustainability, Managing Our Resources, Energy and Emissions, p. 102		SDG 3 - Good Health and Well-being SDG 12 - Responsible Consumption and Production SDG 13 - Climate Action SDG 14 - Life below Water SDG 15 - Life on Land	ESRS E1 E1-4 §34 (c); E1-6; §44, §51, §AR 39 (b), §AR 46 (i) and (j)
	305-4 GHG emissions intensity	Sustainability, Managing Our Resources, Energy and Emissions, p. 102		SDG 13 - Climate Action SDG 14 - Life below Water SDG 15 - Life on Land	ESRS E1 E1-6 §53
	305-5 Reduction of GHG emissions	Sustainability, Managing Our Resources, Energy and Emissions, p. 102		SDG 13 - Climate Action SDG 14 - Life below Water SDG 15 - Life on Land	ESRS E1 E1-3 §29 (b)
	305-6 Emissions of ozone-depleting substances (ODS)	Sustainability, Managing Our Resources, Energy and Emissions, p. 102		SDG 3 - Good Health and Well-being SDG 12 - Responsible Consumption and Production	ESRS E2 E2-5 §34

APPENDIX 5 - CONTENT INDICES

GRI Standard	Disclosure	Number, chapter reference, direct answers	Omission	SDG Mapping	Linked ESRS Requirements
Air Quality					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability, Managing Our Resources, Energy and Emissions, p. 102			ESRS 2 BP-2 §17 (b) to (e); SBM-3 §48 (c) i and (c) iv; MDR-P §65 (a); MDR-A §68 (a), and §68 (d); MDR-M §75, and MDR-T §80 (b) and (j); §81 (a) to (b). See below for additional linkages to specific topics. (GRI 305) ESRS E1 E1-2 §24; E1-3 §28; E1-4 §32, §33 and §34 (b); E1-7 §56; §58; §59 (a); §61; §AR 57 (b), §AR 61; §AR 62 (b); ESRS E2 E2.IRO-1 §AR 9 (b); E2-1 §14; E2-2 §18 and §19; E2-3 §22
GRI 305: Emissions 2016	305-7 Nitrogen oxides (NO_x), sulphur oxides (SO_x), and other significant air emissions	Sustainability, Managing Our Resources, Energy and Emissions, p. 102		SDG 3 - Good Health and Well-being SDG 12 - Responsible Consumption and Production SDG 14 - Life below Water SDG 15 - Life on Land	ESRS E2 E2-4 §28 (a), §30 (b) and (c)
Energy Efficiency					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability, Managing Our Resources, Energy and Emissions, p. 102			ESRS 2 BP-2 §17 (b) to (e); SBM-3 §48 (c) i and (c) iv; MDR-P §65 (a); MDR-A §68 (a), and §68 (d); MDR-M §75, and MDR-T §80 (b) and (j); §81 (a) to (b). See below for additional linkages to specific topics. (GRI 302) ESRS E1 E1-2 §24 and §25 (c) to (d); E1-3 §28; E1-4 §32 and §33
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	Sustainability, Managing Our Resources, Energy and Emissions, p. 102		SDG 7 - Affordable and Clean Energy SDG 8 - Decent Work and Economic Growth SDG 12 - Responsible Consumption and Production SDG 13 - Climate Action	ESRS E1 E1-5 §37; §37 (c) (ii); §38
	302-2 Energy consumption outside of the organisation	Sustainability, Managing Our Resources, Energy and Emissions, p. 102		SDG 7 - Affordable and Clean Energy SDG 8 - Decent Work and Economic Growth SDG 12 - Responsible Consumption and Production SDG 13 - Climate Action	

APPENDIX 5 - CONTENT INDICES

GRI Standard	Disclosure	Number, chapter reference, direct answers	Omission	SDG Mapping	Linked ESRS Requirements
	302-3 Energy intensity	Sustainability, Managing Our Resources, Energy and Emissions, p. 102		SDG 7 - Affordable and Clean Energy SDG 8 - Decent Work and Economic Growth SDG 12 - Responsible Consumption and Production SDG 13 - Climate Action	ESRS E1 E1-5 §40
	302-4 Reduction of energy consumption	Sustainability, Managing Our Resources, Energy and Emissions, p. 102		SDG 7 - Affordable and Clean Energy SDG 8 - Decent Work and Economic Growth SDG 12 - Responsible Consumption and Production SDG 13 - Climate Action	
	302-5 Reductions in energy requirements of products and services	Sustainability, Managing Our Resources, Energy and Emissions, p. 102		SDG 7 - Affordable and Clean Energy SDG 8 - Decent Work and Economic Growth SDG 12 - Responsible Consumption and Production SDG 13 - Climate Action	
Water					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability, Managing Our Resources, Water, p. 111			ESRS 2 BP-2 §17 (b) to (e); SBM-3 §48 (c) i and (c) iv; MDR-P §65 (a); MDR-A §68 (a), and §68 (d); MDR-M §75, and MDR-T §80 (b) and (j); §81 (a) to (b). See below for additional linkages to specific topics. (GRI 303) ESRS E2 §AR 9 (b); E2-1 §14; E2-2 §18 and §19; E2-3 §22; ESRS E3 E3-1 §11; E3-2 §17; E3-3 §22
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Sustainability, Managing Our Resources, Water, p. 111		SDG 6 - Clean Water and Sanitation SDG 12 - Responsible Consumption and Production	ESRS 2 SBM-3 §48 (c) (i) and (iv); MDR-T §80 (f) ESRS E3 E3-2 §17, §AR 20; E3-3 §24; and §25
	303-2 Management of water discharge-related impacts	Sustainability, Managing Our Resources, Water, p. 111		SDG 6 - Clean Water and Sanitation	ESRS E2 E2-3 §24
	303-3 Water withdrawal	Sustainability, Managing Our Resources, Water, p. 111		SDG 6 - Clean Water and Sanitation	ESRS E3 E3-4 §AR 32
	303-4 Water discharge	Sustainability, Managing Our Resources, Water, p. 111		SDG 6 - Clean Water and Sanitation	ESRS E3 E3-4 §AR 32
	303-5 Water consumption	Sustainability, Managing Our Resources, Water, p. 111		SDG 6 - Clean Water and Sanitation	ESRS E3 E3-4 §28 (a), (b), (d) and (e)

APPENDIX 5 - CONTENT INDICES

GRI Standard	Disclosure	Number, chapter reference, direct answers	Omission	SDG Mapping	Linked ESRS Requirements
Waste and Circular Economy					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability, Managing Our Resources, Waste, p. 114			ESRS 2 BP-2 §17 (b) to (e); SBM-3 §48 (c) i and (c) iv; MDR-P §65 (a); MDR-A §68 (a), and §68 (d); MDR-M §75, and MDR-T §80 (b) and (j); §81 (a) to (b). See below for additional linkages to specific topics. (GRI 306) ESRS E5 §AR 7 (a); E5-1 §14; E5-2 §19; E5-3 §23
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Sustainability, Managing Our Resources, Waste, p. 114		SDG 3 - Good Health and Well-being SDG 6 - Clean Water and Sanitation SDG 11 - Sustainable Cities and Communities SDG 12 - Responsible Consumption and Production	ESRS 2 SBM-3 §48 (a), (c) (ii) and (iv) ESRS E5 E5-4 §30
	306-2 Management of significant waste-related impacts	Sustainability, Managing Our Resources, Waste, p. 114		SDG 3 - Good Health and Well-being SDG 6 - Clean Water and Sanitation SDG 8 - Decent Work and Economic Growth SDG 11 - Sustainable Cities and Communities SDG 12 - Responsible Consumption and Production	ESRS E5 E5-2 §19, §20 (e) and (f); E5-5 §40
	306-3 Waste generated	Sustainability, Managing Our Resources, Waste, p. 114		SDG 3 - Good Health and Well-being SDG 6 - Clean Water and Sanitation SDG 11 - Sustainable Cities and Communities SDG 12 - Responsible Consumption and Production SDG 15 - Life on Land	ESRS E5 E5-5 §37 (a), §38,to §40
	306-4 Waste diverted from disposal	Sustainability, Managing Our Resources, Waste, p. 114		SDG 3 - Good Health and Well-being SDG 11 - Sustainable Cities and Communities SDG 12 - Responsible Consumption and Production	ESRS E5 E5-5 §37 (b), §38, §40
	306-5 Waste directed to disposal	Sustainability, Managing Our Resources, Waste, p. 114		SDG 3 - Good Health and Well-being SDG 6 - Clean Water and Sanitation SDG 11 - Sustainable Cities and Communities SDG 12 - Responsible Consumption and Production SDG 15 - Life on Land	ESRS E5 E5-5 §37 (c), §38, §40

APPENDIX 5 - CONTENT INDICES

GRI Standard	Disclosure	Number, chapter reference, direct answers	Omission	SDG Mapping	Linked ESRS Requirements
Biodiversity					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability, Managing Our Resources, Biodiversity, p. 116			ESRS 2 BP-2 §17 (b) to (e); SBM-3 §48 (c) i and (c) iv; MDR-P §65 (a); MDR-A §68 (a), and §68 (d); MDR-M §75, and MDR-T §80 (b) and (j); §81 (a) to (b). See below for additional linkages to specific topics. (GRI 101) ESRS E4 E4-1 §AR 1 (b) and (d); E4-2 §22, §23 (a) and (b), E4-3 §27, §28 (a), §AR 19, §AR 20 (a); E4-4 §31
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	Sustainability, Managing Our Resources, Biodiversity, p. 116		SDG 6 - Clean Water and Sanitation SDG 14 - Life below Water SDG 15 - Life on Land	ESRS 2 MDR-P §65 (b); ESRS E4 E4-1 §15, §AR 1 (a); E4-2 §22, §23 (a), (b), (d) and (e), §24 (a); E4-4 §31, §32 (b)
	101-2 Management of biodiversity impacts	Sustainability, Managing Our Resources, Biodiversity, p. 116		SDG 1 - No Poverty SDG 6 - Clean Water and Sanitation SDG 11 - Sustainable Cities and Communities SDG 12 - Responsible Consumption and Production SDG 14 - Life below Water SDG 15 - Life on Land	ESRS E2 E2-2 §19; ESRS E3 E3-2 §17, §18; ESRS E4 E4.IRO-1 §17 (e) (iii), §19 (b); E4-1 §AR 1 (b), (d) and (g); E4-2 § 23 (f), §AR 16; E4-3 §27, §28 (a), (b), (b) (i) and (iii), §AR 19, §AR 20 (a) and (f); E4-5 §39; ESRS S3 S3-4 §35, §AR 29, §AR 31
	101-3 Access and benefit-sharing	Sustainability, Managing Our Resources, Biodiversity, p. 116		SDG 1 - No Poverty SDG 15 - Life on Land	ESRS E4 E4-2 §23 (f), §AR 14, §AR 15
	101-4 Identification of biodiversity impacts	Sustainability, Managing Our Resources, Biodiversity, p. 116			
	101-5 Locations with biodiversity impacts	Sustainability, Managing Our Resources, Biodiversity, p. 116		SDG 1 - No Poverty SDG 6 - Clean Water and Sanitation SDG 11 - Sustainable Cities and Communities SDG 12 - Responsible Consumption and Production SDG 14 - Life below Water SDG 15 - Life on Land	ESRS E4 E4.SBM-3 §16 (a); E4.IRO-1 §19 (a); E4-5 §35

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GRI Standard	Disclosure	Number, chapter reference, direct answers	Omission	SDG Mapping	Linked ESRS Requirements
	101-6 Direct drivers of biodiversity loss	Sustainability, Managing Our Resources, Biodiversity, p. 116		SDG 6 - Clean Water and Sanitation SDG 8 - Decent Work and Economic Growth SDG 11 - Sustainable Cities and Communities SDG 12 - Responsible Consumption and Production SDG 14 - Life below Water SDG 15 - Life on Land	ESRS E2 IRO-1 §AR 9 (a), E2-4 §28 (a), §30 (b) and (c); §AR 22 ESRS E3 E3-4 §28 (a) and (e), §AR 29, §AR 32; ESRS E4 E4.SBM-3 §16 (a) (ii); E4.IRO-1 §17 (a), §AR 4 (a) (ii), (iii), (iv) and (v) and (b); E4-5 §38 and §38 (a), §39, §40 (b) and (d), §AR 27 (a) and (g), §AR 32
	101-7 Changes to the state of biodiversity	Sustainability, Managing Our Resources, Biodiversity, p. 116		SDG 6 - Clean Water and Sanitation SDG 14 - Life below Water SDG 15 - Life on Land	ESRS E4 E4.IRO-1 §17 (a), §AR 4 (c); E4-5 §41 (a) and (b) (i), §AR 27 (a) and (g)
	101-8 Ecosystem services	Sustainability, Managing Our Resources, Biodiversity, p. 116		SDG 1 - No Poverty SDG 11 - Sustainable Cities and Communities	ESRS E4 E4.IRO-1 §17 (b) and (e) (i), §AR 4 (d); ESRS S3 S3.SBM-3 §9 (a) and (c)
Supply Chain					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability, Managing Our Resources, Supply Chain, p. 118			ESRS 2 BP-2 §17 (b) to (e); SBM-3 §48 (c) i and (c) iv; MDR-P §65 (a); MDR-A §68 (a), and §68 (d); MDR-M §75, and MDR-T §80 (b) and (j); §81 (a) to (b). See below for additional linkages to specific topics. (GRI 204 and GRI 308) ESRS G1 G1-2 §15 (a)
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Sustainability, Managing Our Resources, Supply Chain, p. 118		SDG 8 - Decent Work and Economic Growth	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Sustainability, Managing Our Resources, Supply Chain, p. 118			ESRS G1 G1-2 §15 (b)
	308-2 Negative environmental impacts in the supply chain and actions taken	Sustainability, Managing Our Resources, Supply Chain, p. 118			
GRI 414: Supplier Social Assessment 2016	414-1: New suppliers that were screened using social criteria	Sustainability, Managing Our Resources, Supply Chain, p. 118		SDG 5 - Gender Equality SDG 8 - Decent work and Economic Growth SDG 16 - Peace, Justice, and Strong Institutions	
	414-2: Negative social impacts in the supply chain and actions taken	Sustainability, Managing Our Resources, Supply Chain, p. 118		SDG 5 - Gender Equality SDG 8 - Decent work and Economic Growth SDG 16 - Peace, Justice, and Strong Institutions	

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GRI Standard	Disclosure	Number, chapter reference, direct answers	Omission	SDG Mapping	Linked ESRS Requirements
Energy Security					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability, Managing Our Resources, Energy and Emissions, p. 102			ESRS 2 BP-2 §17 (b) to (e); SBM-3 §48 (c) i and (c) iv; MDR-P §65 (a); MDR-A §68 (a), and §68 (d); MDR-M §75, and MDR-T §80 (b) and (j); §81 (a) to (b). See below for additional linkages to specific topics. (GRI 302) ESRS E1 E1-2 §24 and §25 (c) to (d); E1-3 §28; E1-4 §32 and §33 (GRI 416) ESRS S4 S4.SBM-3 §10 (b); S4-1 §15 and §16 (c); S4-2 §20; S4-4 §31; §32 (a) and (b), §35; §AR 30, §AR 33 (a); S4-5 §41, §41 (b) and (c)
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	Sustainability, Managing Our Resources, Energy and Emissions, p. 102		SDG 7 - Affordable and Clean Energy SDG 8 - Decent Work and Economic Growth SDG 12 - Responsible Consumption and Production SDG 13 - Climate Action	ESRS E1 E1-5 §37; §37 (c) (ii); §38
	302-2 Energy consumption outside of the organisation	Sustainability, Managing Our Resources, Energy and Emissions, p. 102		SDG 7 - Affordable and Clean Energy SDG 8 - Decent Work and Economic Growth SDG 12 - Responsible Consumption and Production SDG 13 - Climate Action	
	302-3 Energy intensity	Sustainability, Managing Our Resources, Energy and Emissions, p. 102		SDG 7 - Affordable and Clean Energy SDG 8 - Decent Work and Economic Growth SDG 12 - Responsible Consumption and Production SDG 13 - Climate Action	ESRS E1 E1-5 §40
	302-4 Reduction of energy consumption	Sustainability, Managing Our Resources, Energy and Emissions, p. 102		SDG 7 - Affordable and Clean Energy SDG 8 - Decent Work and Economic Growth SDG 12 - Responsible Consumption and Production SDG 13 - Climate Action	
	302-5 Reductions in energy requirements of products and services	Sustainability, Managing Our Resources, Energy and Emissions, p. 102		SDG 7 - Affordable and Clean Energy SDG 8 - Decent Work and Economic Growth SDG 12 - Responsible Consumption and Production SDG 13 - Climate Action	

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GRI Standard	Disclosure	Number, chapter reference, direct answers	Omission	SDG Mapping	Linked ESRS Requirements
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Sustainability, Growing With Our People, Customer Experience, p. 141			
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Sustainability, Growing With Our People, Customer Experience, p. 141		SDG 16 - Peace, Justice, and Strong Institutions	ESRS S4 S4-4 §35
Health and Safety					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability, Growing With Our People, Occupational Health and Safety, p. 120			ESRS 2 BP-2 §17 (b) to (e); SBM-3 §48 (c) i and (c) iv; MDR-P §65 (a); MDR-A §68 (a), and §68 (d); MDR-M §75, and MDR-T §80 (b) and (j); §81 (a) to (b). See below for additional linkages to specific topics. (GRI 403) ESRS S1 S1-1 §19; §20 (c); S1-2 §27; S1-4 §37 to §39; §AR 33; §AR 40 (a); S1-5 §46; §47 (b) and (c); S1-17 §104 (a); ESRS S2 S2.SBM-3 §11 (c); S2-1 §16; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 28; §AR 33; §AR 36 (a); S2-5 §41, §42 (b) and (c)
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Sustainability, Growing With Our People, Occupational Health and Safety, p. 120		SDG 8 - Decent Work and Economic Growth	ESRS S1 S1-3 §32 (b), §33
	403-2 Hazard identification, risk assessment, and incident investigation	Sustainability, Growing With Our People, Occupational Health and Safety, p. 120		SDG 8 - Decent Work and Economic Growth	
	403-3 Occupational health services	Sustainability, Growing With Our People, Occupational Health and Safety, p. 120		SDG 8 - Decent Work and Economic Growth	
	403-4 Worker participation, consultation, and communication on occupational health and safety	Sustainability, Growing With Our People, Occupational Health and Safety, p. 120		SDG 8 - Decent Work and Economic Growth SDG 16 - Peace, Justice, and Strong Institutions	
	403-5 Worker training on occupational health and safety	Sustainability, Growing With Our People, Occupational Health and Safety, p. 120		SDG 8 - Decent Work and Economic Growth	
	403-6 Promotion of worker health	Sustainability, Growing With Our People, Occupational Health and Safety, p. 120		SDG 3 - Good Health and Well-being	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Sustainability, Growing With Our People, Occupational Health and Safety, p. 120		SDG 8 - Decent Work and Economic Growth	ESRS S2 S2-4 §32 (a)

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GRI Standard	Disclosure	Number, chapter reference, direct answers	Omission	SDG Mapping	Linked ESRS Requirements
	403-8 Workers covered by an occupational health and safety management system	Sustainability, Growing With Our People, Occupational Health and Safety, p. 120		SDG 8 - Decent Work and Economic Growth	ESRS S1 S1-14 §88 (a), §90
	403-9 Work-related injuries	Sustainability, Growing With Our People, Occupational Health and Safety, p. 120		SDG 3 - Good Health and Well-being SDG 8 - Decent Work and Economic Growth SDG 16 - Peace, Justice, and Strong Institutions	ESRS S1 S1-4, §38 (a); S1-14 §88 (b), and (c)
	403-10 Work-related ill health		Information Unavailable: TAQA does not collect this information at a Group level. TAQA will assess disclosure of this metric in future Reports.		ESRS S1 S1-4, §38 (a); S1-14 §88 (b) and (d), §89
Workforce Development					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability, Growing With Our People, Development and Diversity, p. 125			ESRS 2 BP-2 §17 (b) to (e); SBM-3 §48 (c) i and (c) iv; MDR-P §65 (a); MDR-A §68 (a), and §68 (d); MDR-M §75, and MDR-T §80 (b) and (j); §81 (a) to (b). See below for additional linkages to specific topics. (GRI 401 and GRI 404 and GRI 402) ESRS S1 S1-1 §19; §20 (c); S1-2 §27; S1-4 §37 to §39; §AR 33; §AR 40 (a); S1-5 §46; §47 (b) and (c); S1-17 §104 (a); ESRS S2 S2.SBM-3 §11 (c); S2-1 §16; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 28; §AR 33; §AR 36 (a); S2-5 §41, §42 (b) and (c)
GRI 2: General Disclosures 2021	2-7 Employees	Sustainability, Growing With Our People, Development and Diversity, p. 125		SDG 8 - Decent Work and Economic Growth SDG 10 - Reduced Inequalities	ESRS 2 SBM-1 §40 (a) iii ESRS S1 S1-6 §50 (a) to (b) and (d) to (e), §51 to §52
	2-8 Workers who are not employees	Sustainability, Growing With Our People, Development and Diversity, p. 125		SDG 8 - Decent Work and Economic Growth	ESRS S1 S1-7 §55 to §56
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Sustainability, Growing With Our People, Development and Diversity, p. 125		SDG 5 - Gender Equality SDG 8 - Decent Work and Economic Growth SDG 10 - Reduced Inequalities	ESRS S1 S1-6 §50 (c)
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Sustainability, Growing With Our People, Development and Diversity, p. 125		SDG 3 - Good Health and Well-being SDG 5 - Gender Equality SDG 8 - Decent Work and Economic Growth	ESRS S1 S1-11 §74 (a), (c), (d) and (e), §75, §76
	401-3 Parental leave	Sustainability, Growing With Our People, Development and Diversity, p. 125		SDG 5 - Gender Equality SDG 8 - Decent Work and Economic Growth	ESRS S1 S1-15 §93

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GRI Standard	Disclosure	Number, chapter reference, direct answers	Omission	SDG Mapping	Linked ESRS Requirements
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Sustainability, Growing With Our People, Development and Diversity, p. 125		SDG 4 - Quality Education SDG 5 - Gender Equality SDG 8 - Decent Work and Economic Growth SDG 10 - Reduced Inequalities	ESRS S1 S1-13 §83 (b)
	404-2 Programmes for upgrading employee skills and transition assistance	Sustainability, Growing With Our People, Development and Diversity, p. 125		SDG 8 - Decent Work and Economic Growth	ESRS S1 S1-1 §AR 17 (h)
	404-3 Percentage of employees receiving regular performance and career development reviews	Sustainability, Growing With Our People, Development and Diversity, p. 125		SDG 5 - Gender Equality SDG 8 - Decent Work and Economic Growth SDG 10 - Reduced Inequalities	ESRS S1 S1-13 §83 (a), §84
GRI 402: Labour/ Management Relations 2016	402-1 Minimum notice periods regarding operational change	Sustainability, Growing With Our People, Development and Diversity, p. 125		SDG 8 - Decent Work and Economic Growth	
Customer Centricity					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability, Growing With Our People, Customer Experience, p. 141			ESRS 2 BP-2 §17 (b) to (e); SBM-3 §48 (c) i and (c) iv; MDR-P §65 (a); MDR-A §68 (a), and §68 (d); MDR-M §75, and MDR-T §80 (b) and (j); §81 (a) to (b). See below for additional linkages to specific topics. (GRI 416 and GRI 418) ESRS S4 S4.SBM-3 §10 (b); S4-1 §15 and §16 (c); S4-2 §20; S4-4 §31; §32 (a) and (b), §35; §AR 30, §AR 33 (a); S4-5 §41, §41 (b) and (c)
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Sustainability, Growing With Our People, Customer Experience, p. 141			
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Sustainability, Growing With Our People, Customer Experience, p. 141		SDG 16 - Peace, Justice, and Strong Institutions	'ESRS S4 S4-4 §35
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Business Review, Business Resilience, Enterprise Risk Management, p. 83 Corporate Governance, Internal Control Framework, p. 175		SDG 16 - Peace, Justice, and Strong Institutions	'ESRS S4 S4-4 §35

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GRI Standard	Disclosure	Number, chapter reference, direct answers	Omission	SDG Mapping	Linked ESRS Requirements
Diversity and Equal Opportunity					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability, Growing With Our People, Development and Diversity, p. 125			ESRS 2 BP-2 §17 (b) to (e); SBM-3 §48 (c) i and (c) iv; MDR-P §65 (a); MDR-A §68 (a), and §68 (d); MDR-M §75, and MDR-T §80 (b) and (j); §81 (a) to (b). See below for additional linkages to specific topics. (GRI 405) ESRS S1 S1-1 §19; §20 (c); §24 (a); S1-2 §27; S1-4 §37 to §39; §AR 33; §AR 40 (a); S1-5 §46; §47 (b) and (c); S1-17 §104 (a); ESRS S2 §11 (c); S2-1 §16; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 28; §AR 33; §AR 36 (a); S2-5 §41, §42 (b) and (c)
GRI 2: General Disclosures 2021	2-19 Remuneration policies	Corporate Governance, Executive Management, p. 173 Corporate Governance, Executive Management, p. 173			ESRS 2 GOV-3 §29 (a) to (c) ESRS E1 GOV-3 §13
	2-20 Process to determine remuneration	Corporate Governance, Executive Management, p. 173			ESRS 2 GOV-3 §29 (e)
	2-21 Annual total compensation ratio	Corporate Governance, Executive Management, p. 173			ESRS S1 S1-16 §97 (b) to (c)
GRI 201: Economic Performance 2016	201-3 Defined benefit plan obligations and other retirement plans	Sustainability, Growing With Our People, Development and Diversity, p. 125			
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Sustainability, Growing With Our People, Development and Diversity, p. 125		SDG 1 - No Poverty SDG 5 - Gender Equality SDG 8 - Decent Work and Economic Growth	ESRS S1 S1-10 §69-71
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Sustainability, Growing With Our People, Development and Diversity, p. 125		SDG 5 - Gender Equality SDG 8 - Decent Work and Economic Growth	ESRS 2 GOV-1 §21 (d); ESRS S1 S1-6 §50 (a); S1-9 §66 (a) to (b); S1-12 §79
	405-2 Ratio of basic salary and remuneration of women to men	Sustainability, Growing With Our People, Development and Diversity, p. 125		SDG 5 - Gender Equality SDG 8 - Decent Work and Economic Growth SDG 10 - Reduced Inequalities	ESRS S1 S1-16 §97 (a), §98
GRI 202: Market Presence 2016	202-2 Proportion of senior management hired from the local community		Information Unavailable: TAQA does not collect this information at a Group level. TAQA will assess disclosure of this metric in future Reports.		

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GRI Standard	Disclosure	Number, chapter reference, direct answers	Omission	SDG Mapping	Linked ESRS Requirements
Energy Affordability					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability, Growing With Our People, Customer Experience, p. 141			ESRS 2 BP-2 §17 (b) to (e); SBM-3 §48 (c) i and (c) iv; MDR-P §65 (a); MDR-A §68 (a), and §68 (d); MDR-M §75, and MDR-T §80 (b) and (j); §81 (a) to (b).
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Business Review, Operational Review, p. 62		SDG 5 - Gender Equality SDG 9 - Industry, Innovation and Infrastructure SDG 11 - Sustainable Cities and Communities	
	203-2 Significant indirect economic impacts	Business Review, Operational Review, p. 62		SDG 1 - No Poverty SDG 3 - Good Health and Well-being SDG 8 - Decent Work and Economic Growth	ESRS S1 S1-4 §AR 41; ESRS S2 S2-4 §AR 37; ESRS S3 S3-4 §AR 35; ESRS S4 S4-4 §AR 34
Community Engagement					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability, Growing With Our People, Community Engagement, p. 139			ESRS 2 BP-2 §17 (b) to (e); SBM-3 §48 (c) i and (c) iv; MDR-P §65 (a); MDR-A §68 (a), and §68 (d); MDR-M §75, and MDR-T §80 (b) and (j); §81 (a) to (b). See below for additional linkages to specific topics. (GRI 413) ESRS S3 §9 (b); S3-1 §14 and §16 (c); S3-2 §21; S3-4 §32 (a) to (d), §33 (a) and (b), §35, 36; §AR 31, §AR 34 (a); S3-5 §41, §43
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programmes	Sustainability, Growing With Our People, Community Engagement, p. 139			ESRS S3 S3-2 §22; S3-3 §27 (b); S3-4 §AR 34 (c)
	413-2 Operations with significant actual and potential negative impacts on local communities	Sustainability, Growing With Our People, Community Engagement, p. 139		SDG 1 - No Poverty SDG 2 - Zero Hunger	ESRS 2 SBM-3 §48 (c) (i)

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GRI Standard	Disclosure	Number, chapter reference, direct answers	Omission	SDG Mapping	Linked ESRS Requirements
Ethics and Compliance					
GRI 3: Material Topics 2021	3-3 Management of material topics	Corporate Governance, Internal Control Framework, p. 175			ESRS 2 BP-2 §17 (b) to (e); SBM-3 §48 (c) i and (c) iv; MDR-P §65 (a); MDR-A §68 (a), and §68 (d); MDR-M §75, and MDR-T §80 (b) and (j); §81 (a) to (b). See below for additional linkages to specific topics. (GRI 205) ESRS G1 G1-1 §7; G1-3 §18 (a) (GRI 406) ESRS S1 S1-1 §19; §20 (c); §24 (a) and (d); S1-2 §27; S1-4 §37 to §39; §AR 33; §AR 40 (a); S1-5 §46; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §16; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 28; §AR 33; §AR 36 (a); S2-5 §41, §42 (b) and (c); ESRS S4 §10 (b); S4-1 §15; §16 (c); S4-2 §20; S4-4 §31; §32 (a) and (b); §35; §AR 30; §AR 33 (a); S4-5 §41; §41 (b) and (c) (GRI 407) ESRS S1 S1-1 §19; §20 (c); S1-2 §27; S1-4 §37 to §39; §AR 33; §AR 40 (a); S1-5 §46; §47 (b) and (c); S1-17 §104 (a); ESRS S2 S2.SBM-3 §11 (c); S2-1 §16; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 28; §AR 33; §AR 36 (a); S2-5 §41, §42 (b) and (c) (GRI 408 and GRI 409) ESRS S1 S1-1 §19; §20 (c); §22; S1-2 §27; S1-4 §37 to §39; §AR 33; §AR 40 (a); S1-5 §46; §47 (b) and (c); S1-17 §104 (a); ESRS S2 §11 (c); S2-1 §16; §17 (c); §18; S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 28; §AR 33; §AR 36 (a); S2-5 §41, §42 (b) and (c) (GRI 410 and GRI 411) ESRS S3 S3.SBM-3 §9 (b); S3-1 §14 and §16 (c); S3-2 §21; S3-4 §32 (a) to (d), §33 (a) and (b), §35, 36; §AR 31, §AR 34 (a); S3-5 §41, §43

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GRI Standard	Disclosure	Number, chapter reference, direct answers	Omission	SDG Mapping	Linked ESRS Requirements
GRI 2: General Disclosures 2021	2-15 Conflicts of interest	Corporate Governance, Internal Control Framework, p. 175		SDG 16 - Peace, Justice and Strong Institutions	
	2-23 Policy commitments	Corporate Governance, Internal Control Framework, p. 175		SDG 16 - Peace, Justice and Strong Institutions	ESRS 2 MDR-P §65 (b) to (c) and (f); ESRS S1 S1-1 §19 to §21, §24 (c) and §AR 14; ESRS S2 S2-1 §16 to §17, §19, and §AR 16; ESRS S3 S3-1 §14, §16 to §17, and §AR 11; ESRS S4 S4-1 §15 to §17, §AR 13; ESRS G1 G1-1 §7
	2-24 Embedding policy commitments	Corporate Governance, Internal Control Framework, p. 175			ESRS 2 GOV-2 §26 (b); MDR-P §65 (c); ESRS S1 S1-4 §AR 35; ESRS S2 S2-4 §AR 30; ESRS S3 S3-4 §AR 27; ESRS S4 S4-4 §AR 27; ESRS G1 G1-1 §9 and §10 (g)
	2-27 Compliance with laws and regulations	Corporate Governance, Internal Control Framework, p. 175			
	2-30 Collective bargaining agreements	Sustainability, Growing With Our People, Human Rights, p. 137		SDG 8 - Decent Work and Economic Growth	ESRS S1 S1-8 §60 (a); and §61
GRI 206: Anti-Competitive Behaviour 2016	206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	Corporate Governance, Internal Control Framework, p. 175		SDG 16 - Peace, Justice and Strong Institutions	
GRI 205: Anti-Corruption 2016	205-1 Operations assessed for risks related to corruption	Corporate Governance, Internal Control Framework, p. 175		SDG 16 - Peace, Justice and Strong Institutions	
	205-2 Communication and training about anti-corruption policies and procedures	Corporate Governance, Internal Control Framework, p. 175		SDG 16 - Peace, Justice and Strong Institutions	ESRS G1 G1-3 §20, §21 (b) and (c), §AR 7; G1-4 §24 (b)
	205-3 Confirmed incidents of corruption and actions taken	Corporate Governance, Internal Control Framework, p. 175		SDG 16 - Peace, Justice and Strong Institutions	ESRS G1 G1-4 §25

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GRI Standard	Disclosure	Number, chapter reference, direct answers	Omission	SDG Mapping	Linked ESRS Requirements
GRI 207: Tax 2019	207-1 Approach to tax	Financial Statements, p. 189		SDG 1- No Poverty SDG 10 - Reduced Inequalities SDG 17 - Partnerships for the Goals	
	207-2 Tax governance, control, and risk management	Financial Statements, p. 189		SDG 1 - No Poverty SDG 10 - Reduced Inequalities SDG 17 - Partnerships for the Goals	
	207-3 Stakeholder engagement and management of concerns related to tax	Financial Statements, p. 189		SDG 1 - No Poverty SDG 10 - Reduced Inequalities SDG 17 - Partnerships for the Goals	
	207-4 Country-by-country reporting	Financial Statements, p. 189		SDG 1 - No Poverty SDG 10 - Reduced Inequalities SDG 17 - Partnerships for the Goals	
GRI 406: Non-discrimination 2016	406-1: Incidents of discrimination and corrective action taken	Sustainability, Growing With Our People, Human Rights, p. 137		SDG 5 - Gender Equality SDG 8 - Decent Work and Economic Growth	ESRS S1 S1-17 §103 (a), §AR 103
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Sustainability, Growing With Our People, Human Rights, p. 137		SDG 8 - Decent Work and Economic Growth	
GRI 408: Child Labour 2016	408-1 Operations and suppliers at significant risk for incidents of child labour	Sustainability, Growing With Our People, Human Rights, p. 137		SDG 5 - Gender Equality SDG 8 - Decent Work and Economic Growth SDG 16 - Peace, Justice, and Strong Institutions	ESRS S1 S1.SBM-3 §14 (g); S1-1 §22 ESRS S2 S2-1 §18
GRI 409: Forced or Compulsory Labour 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	Sustainability, Growing With Our People, Human Rights, p. 137		SDG 5 - Gender Equality SDG 8 - Decent Work and Economic Growth	ESRS S1 SBM-3 §14 (f), S1-1 §22 ESRS S2 S2-1 §18
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	Business Review, Business Resilience, Protective Security, p. 89		SDG 16 - Peace, Justice, and Strong Institutions	
GRI 411: Rights of Indigenous People 2016	411-1 Incidents of violations involving rights of Indigenous peoples	Sustainability, Growing With Our People, Human Rights, p. 137		SDG 2 - Zero Hunger	ESRS S3 S3-1 §16 (c); S3-4 §31, §32 (b), §33 (b), §36
GRI 415: Public Policy 2016	415-1 Political contributions	Corporate Governance, Internal Control Framework, p. 175		SDG 16 - Peace, Justice, and Strong Institutions	ESRS G1 G1-5 §29 (b)

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GRI Standard	Disclosure	Number, chapter reference, direct answers	Omission	SDG Mapping	Linked ESRS Requirements
Corporate Governance					
GRI 3: Material Topics 2021	3-3 Management of material topics	Corporate Governance, Group Corporate Governance Framework and Structure, p. 147			ESRS 2 BP-2 §17 (b) to (e); SBM-3 §48 (c) i and (c) iv; MDR-P §65 (a); MDR-A §68 (a), and §68 (d); MDR-M §75, and MDR-T §80 (b) and (j); §81 (a) to (b).
GRI 2: General Disclosures 2021	2-9 Governance structure and composition	Corporate Governance, Group Corporate Governance Framework and Structure, p. 147		SDG 5 - Gender Equality SDG 16 - Peace, Justice and Strong Institutions	ESRS 2 GOV-1 §21, §22 (a), §23 ESRS G1 G1.GOV-1 §5 (b)
	2-10 Nomination and selection of the highest governance body	Corporate Governance, Board of Directors, p. 151		SDG 5 - Gender Equality SDG 16 - Peace, Justice and Strong Institutions	
	2-11 Chair of the highest governance body	Corporate Governance, Board of Directors, p. 151		SDG 16 - Peace, Justice and Strong Institutions	
	2-12 Role of the highest governance body in overseeing the management of impacts	Corporate Governance, Board of Directors, p. 151		SDG 16 - Peace, Justice and Strong Institutions	ESRS 2 GOV-1 §22 (c); GOV-2 §26 (a) to (b) ESRS G1 G1.GOV-1 §5 (a)
	2-13 Delegation of responsibility for managing impacts	Corporate Governance, Board of Directors, p. 151			ESRS 2 GOV-1 §22 (c) i and ii; GOV-2 §26 (a); ESRS G1 G1-3 §18 (c)
	2-14 Role of the highest governance body in sustainability reporting	Corporate Governance, Board of Directors, p. 151 Sustainability, ESG Strategy, Governance, p. 94			
	2-16 Communication of critical concerns	Corporate Governance, Board of Directors, p. 151			ESRS 2 GOV-2 §26 (a) and (c); ESRS G1 G1-3 §18 (c)
	2-17 Collective knowledge of the highest governance body	Corporate Governance, Board of Directors, p. 151			ESRS 2 GOV-1 §23
	2-18 Evaluation of the performance of the highest governance body	Corporate Governance, Board of Directors, p. 151			
	2-22 Statement on sustainable development strategy	Sustainability, ESG Strategy, Ambition, p. 91			
	2-26 Mechanisms for seeking advice and raising concerns	Corporate Governance, Internal Control Framework, p. 175		SDG 16 - Peace, Justice and Strong Institutions	ESRS G1 G1-1 §10 (a); G1-3 §18 (a)

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GRI Standard	Disclosure	Number, chapter reference, direct answers	Omission	SDG Mapping	Linked ESRS Requirements
Data Privacy and Security					
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Review, Business Resilience, Enterprise Risk Management, p. 83 Corporate Governance, Internal Control Framework, p. 175			ESRS 2 BP-2 §17 (b) to (e); SBM-3 §48 (c) i and (c) iv; MDR-P §65 (a); MDR-A §68 (a), and §68 (d); MDR-M §75, and MDR-T §80 (b) and (j); §81 (a) to (b). See below for additional linkages to specific topics. (GRI 418) ESRS S4 §10 (b); S4-1 §15 and §16 (c); S4-2 §20; S4-4 §31, §32 (a) and (b), §35; §AR 30, §AR 33 (a); S4-5 §41, §41 (b) and (c)
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Business Review, Business Resilience, Enterprise Risk Management, p. 83 Corporate Governance, Internal Control Framework, p. 175		SDG 16 - Peace, Justice, and Strong Institutions	ESRS S4 S4-4 §35
Emergency and Risk Management					
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Review, Business Resilience, Enterprise Risk Management, p. 83			ESRS 2 BP-2 §17 (b) to (e); SBM-3 §48 (c) i and (c) iv; MDR-P §65 (a); MDR-A §68 (a), and §68 (d); MDR-M §75, and MDR-T §80 (b) and (j); §81 (a) to (b).
GRI 2: General Disclosures 2021	2-25 Processes to remediate negative impacts	Business Review, Business Resilience, Enterprise Risk Management, p. 83			ESRS S1 S1-1 §20 (c), §AR 17 (g); S1-3 §32 (a), (b) and (e) ESRS S2 S2-1 §17 (c); S2-3 §27 (a), (b) and (d); S2-4 §33 (c); ESRS S3 S3-1 §16 (c); S3-3 §27 (a), (b) and (d); S3-4 §33 (c); ESRS S4 S4-1 §16 (c); S4-3 §25 (a), (b) and (d); S4-4 §32 (c)
Responsible Investment					
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Review, Business Resilience, Enterprise Risk Management, p. 83			ESRS 2 BP-2 §17 (b) to (e); SBM-3 §48 (c) i and (c) iv; MDR-P §65 (a); MDR-A §68 (a), and §68 (d); MDR-M §75, and MDR-T §80 (b) and (j); §81 (a) to (b).

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GRI Standard	Disclosure	Number, chapter reference, direct answers	Omission	SDG Mapping	Linked ESRS Requirements
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Financial Statements, p. 188		SDG 8 - Decent Work and Economic Growth SDG 9 - Industry, Innovation and Infrastructure	ESRS 2 SBM-1 §40 (b)
	201-2 Financial implications and other risks and opportunities due to climate change	Business Review, Business Resilience, Enterprise Risk Management, p. 83 Sustainability, ESG Strategy, Climate Risks, p. 98		SDG 13 - Climate Action	ESRS 2 SBM-3 §48 (a); ESRS E1 E1.SBM-3 §18; E1-3 §28
	201-4 Financial assistance received from government	Financial Statements, p. 188			
Stakeholder Engagement					
GRI 3: Material Topics 2021	3-3 Management of material topics	Overview, Stakeholder engagement, p. 26			ESRS 2 BP-2 §17 (b) to (e); SBM-3 §48 (c) i and (c) iv; MDR-P §65 (a); MDR-A §68 (a), and §68 (d); MDR-M §75, and MDR-T §80 (b) and (j); §81 (a) to (b).
GRI 2: General Disclosures 2021	2-1 Organisational details	Overview, About TAQA, p. 14			
	2-2 Entities included in the organisation's sustainability reporting	Appendix, Reporting Boundary and Scope, p. 278			ESRS 2 BP-1 §5 (a) and (b) i
	2-3 Reporting period, frequency, and contact point	Appendix, Reporting Boundary and Scope, p. 278			
	2-4 Restatements of information	Restatements made for GHG emissions (immaterial change), waste, energy use and air emissions data based on recommendations during internal review and external audit.			ESRS 2 BP-2 §13 (a) to (c), §14 (a) to (b)
	2-5 External assurance	Appendix, Assurance Statement, p. 290			
	2-6 Activities, value chain and other business relationships	Overview, About TAQA, p. 14			ESRS 2 SBM-1 §40 (a) i to (a) ii, (b) to (c), §42 (c)
	2-28 Membership associations	Overview, Stakeholder engagement, p. 26			
	2-29 Approach to stakeholder engagement	Overview, Stakeholder engagement, p. 26			ESRS 2 SBM-2 §45 (a) i to (a) iv; ESRS S1 S1-1 §20 (b); S1-2 §28; ESRS S2 S2-1 §17 (b); S2-2 §23; ESRS S3 S3-1 §16 (b); S3-2 §22; ESRS S4 S4-1 §16 (b); S4-2 §21

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GRI Standard	Disclosure	Number, chapter reference, direct answers	Omission	SDG Mapping	Linked ESRS Requirements
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Business Review, Operational Review, p. 62		SDG 5 - Gender Equality SDG 9 - Industry, Innovation and Infrastructure SDG 11 - Sustainable Cities and Communities	
	203-2 Significant indirect economic impacts	Business Review, Operational Review, p. 62		SDG 1 - No Poverty SDG 3 - Good Health and Well-being SDG 8 - Decent Work and Economic Growth	ESRS S1 S1-4 §AR 41; ESRS S2 S2-4 §AR 37; ESRS S3 S3-4 §AR 35; ESRS S4 S4-4 §AR 34
Innovation					
GRI 3: Material Topics 2021	3-3 Management of material topics	Strategy, Innovation, Digital, and Artificial Intelligence, p. 45			ESRS 2 BP-2 §17 (b) to (e); SBM-3 §48 (c) i and (c) iv; MDR-P §65 (a); MDR-A §68 (a), and §68 (d); MDR-M §75, and MDR-T §80 (b) and (j); §81 (a) to (b).
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Strategy, Innovation, Digital, and Artificial Intelligence, p. 45		SDG 9 - Industry, Innovation and Infrastructure SDG 11 - Sustainable Cities and Communities	
	203-2 Significant indirect economic impacts	Strategy, Innovation, Digital, and Artificial Intelligence, p. 45			ESRS S1 S1-4 §AR 41; ESRS S2 S2-4 §AR 37; ESRS S3 S3-4 §AR 35; ESRS S4 S4-4 §AR 34

APPENDIX 5 - CONTENT INDICES

APPENDIX 5.2 - ADX ESG DISCLOSURES

Environment

Data	Metric	Report Reference
E1. Environmental Operations	E1.1: Does your company follow a formal Environmental Policy? (Yes/No)	Sustainability, Managing Our Resources, Energy and Emissions
	E1.2: Does your company follow specific waste, water, energy, and/or recycling policies? (Yes/No)	Sustainability, Managing Our Resources, Energy and Emissions
	E1.3: Does your company use a recognised energy management system? (Yes/No)	Sustainability, Managing Our Resources, Energy and Emissions
E2. Water Usage	E2.1: Total amount of water consumed	Sustainability, Managing Our Resources, Water
	E2.2: Total amount of water reclaimed	Sustainability, Managing Our Resources, Water
E3. Waste Generation	E3.1: Total waste generated, per waste type	Sustainability, Managing Our Resources, Waste
	E3.2: Percentage of waste recycled, per waste type	Sustainability, Managing Our Resources, Waste
E4. Energy Usage	E4.1: Total amount of energy directly consumed	Sustainability, Managing Our Resources, Energy and Emissions
	E4.2: Total amount of energy indirectly consumed	Sustainability, Managing Our Resources, Energy and Emissions
E5. Energy Intensity	E5.1: Total direct energy usage per output scaling factor	Sustainability, Managing Our Resources, Energy and Emissions
E6. Energy Mix	E6.1: Percentage: Energy usage by generation type	Sustainability, Managing Our Resources, Energy and Emissions
E7. GHG Emissions	E7.1: Total amount in CO_2 equivalents, for Scope 1	Sustainability, Managing Our Resources, Energy and Emissions
	E7.2: Total amount in CO_2 equivalents, for Scope 2 (if applicable)	Sustainability, Managing Our Resources, Energy and Emissions
	E7.3: Total amount in CO_2 equivalents, for Scope 3 (if applicable)	Sustainability, Managing Our Resources, Energy and Emissions
E8. Emissions Intensity	E8.1: Total GHG emissions per output scaling factor	Sustainability, Managing Our Resources, Energy and Emissions
	E8.2: Total non-GHG emissions per output scaling factor	Sustainability, Managing Our Resources, Energy and Emissions

APPENDIX 5 - CONTENT INDICES

Data	Metric	Report Reference
E9. Climate Strategy	E9.1: Describe the climate-related risks and opportunities that could reasonably be expected to affect your organisation's prospects	Sustainability, ESG Strategy, Governance
	E9.2: Describe the current and anticipated impacts of climate-related risks and opportunities on your organisation's business model and value chain	Sustainability, ESG Strategy, Governance
	E9.3: How has your organisation responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making?	Sustainability, ESG Strategy, Governance
	E9.4: What are the current effects of climate-related risks and opportunities on financial position, performance, and cash flows?	Sustainability, ESG Strategy, Governance
E10. Climate-Related Risks and Opportunities	E10.1: Describe the processes used to identify, assess, and prioritise climate-related risks and opportunities	Sustainability, ESG Strategy, Governance
	E10.2: Whether and how your organisation uses climate-related scenario analysis	Sustainability, ESG Strategy, Governance
E11. Climate Governance	E11.1: Which governance body is responsible for oversight of climate-related risks and opportunities?	Sustainability, ESG Strategy, Governance
	E11.2: How does the governance body oversee climate-related risks and opportunities?	Sustainability, ESG Strategy, Governance
	E11.3: Are performance metrics related to climate targets included in remuneration policies? If so, how?	Sustainability, ESG Strategy, Governance
	E11.4: How is the role of overseeing climate-related risks delegated to management?	Sustainability, ESG Strategy, Governance
E12. Climate Targets	E12.1: Are performance metrics related to climate targets included in remuneration policies? If so, how?	Sustainability, ESG Strategy, Governance

APPENDIX 5 - CONTENT INDICES

Social

Data	Metric	Report Reference
S1. CEO Pay Ratio	E11.4: Has your organisation delegated the role of overseeing climate-related risks and opportunities to a specific management-level position or committee, and how is oversight over this role or committee exercised?	Corporate Governance, Executive Management
S2. Gender Pay Ratio	E11.3: Are performance metrics related to climate targets included in remuneration policies?	Sustainability, Growing With Our People, Development and Diversity
S3. Employee Turnover	S3.1: Percentage: Year-over-year change for full-time employees	Sustainability, Growing With Our People, Development and Diversity
	S3.2: Percentage: Year-over-year change for part-time employees	NA
	S3.3: Percentage: Year-over-year change for contractors / consultants	NA
S4. Gender Diversity	S4.1: Percentage: Total enterprise headcount held by men and women	Sustainability, Growing With Our People, Development and Diversity
	S4.2: Percentage: Entry- and mid-level positions held by men and women	Sustainability, Growing With Our People, Development and Diversity
	S4.3: Percentage: Senior- and executive-level positions held by men and women	Corporate Governance, Board of Directors
S5. Temporary Worker Ratio	S5.1: Percentage: Total enterprise headcount held by part-time employees	NA
	S5.2: Percentage: Total enterprise headcount held by contractors and/or consultants	NA
S7. Nationalisation	S7.1: Percentage of national employees, per employment category	Sustainability, Growing With Our People, Development and Diversity
S8. Non-Discrimination	S8.1: Does your company follow a non-discrimination policy?	Sustainability, Growing With Our People, Human Rights
S9. Health, Safety and Wellbeing	S9.1: Does your company follow an occupational health and/or health & safety policy?	Sustainability, Growing With Our People, Occupational Health and Safety
S10. Injury Rate	S10.1: Percentage: Frequency of injury events relative to total workforce time	Sustainability, Growing With Our People, Occupational Health and Safety
S11. Child and Forced Labour	S11.1: Does your company follow a child and/or forced labour policy?	Sustainability, Growing With Our People, Human Rights
	S11.2: If yes, does the policy also cover suppliers and vendors?	Sustainability, Growing With Our People, Human Rights
S12. Human Rights	S12.1: Does your company follow a human rights policy?	Sustainability, Growing With Our People, Human Rights
	S12.2: If yes, does the policy also cover suppliers and vendors?	Sustainability, Growing With Our People, Human Rights
S13. Community Investment	S13.1: Amount invested in the community, as a percentage of company revenues	Sustainability, Growing With Our People, Community Engagement

APPENDIX 5 - CONTENT INDICES

Governance

Data	Metric	Report Reference
G1. Board Independence	G1.1: Does company prohibit CEO from serving as board chair	Corporate Governance, Board of Directors
	G1.2: Percentage: Total board seats occupied by independent board members	Corporate Governance, Board of Directors
G2. Board Diversity	G2.1: Percentage: Total board seats occupied by men and women	Corporate Governance, Board of Directors
	G2.2: Percentage: Committee chairs occupied by men and women	Corporate Governance, Board Committees
G3. Supplier Code of Conduct	G3.1: Are vendors or suppliers required to follow a Code of Conduct	Sustainability, Managing Our Resources, Supply Chain
	G3.2: Percentage of suppliers that have formally certified compliance with the Code of Conduct	Sustainability, Managing Our Resources, Supply Chain
G4. Ethics and Prevention of Corruption	G4.1: Does the company follow an Ethics and/or Prevention of Corruption policy	Corporate Governance, Internal Control Framework
	G4.2: Percentage of workforce that has formally certified compliance with the policy	Corporate Governance, Internal Control Framework
G5. Data Privacy	G5.1: Does the company follow a Data Privacy policy	Business Review, Business Resilience, Cyber Security
	G5.2: Steps taken to comply with GDPR rules	Business Review, Business Resilience, Cyber Security
G6. Sustainability Strategy	G6.1: Sustainability-related risks and opportunities that could reasonably be expected to affect the organisation's prospects	Sustainability, ESG Strategy, Governance
	G6.2: Current and anticipated impacts of sustainability-related risks and opportunities on the business model and value chain	Sustainability, ESG Strategy, Governance
	G6.3: How the organisation has responded, and plans to respond, to sustainability-related risks and opportunities in strategy and decision-making	Sustainability, ESG Strategy, Governance
	G6.4: Current and anticipated effects of sustainability-related risks and opportunities on financial position, performance, and cash flows	Sustainability, ESG Strategy, Governance
G7. Sustainability Risks Management	G7.1: Processes and policies used to identify, assess, prioritise, and monitor sustainability-related risks	Sustainability, ESG Strategy, Risk Management
	G7.2: Integration of sustainability-related risks and opportunities into enterprise risk management	Sustainability, ESG Strategy, Risk Management
G8. Sustainability Governance	G8.1: Governance body responsible for oversight of sustainability-related risks and opportunities	Corporate Governance, Board of Directors
	G8.2: How the governance body oversees sustainability-related risks and opportunities	Corporate Governance, Board of Directors
	G8.3: Inclusion of sustainability-related performance metrics in remuneration policies	Corporate Governance, Remuneration
	G8.4: Delegation of oversight of sustainability-related risks to management	Sustainability, ESG Strategy, Governance
G9. Sustainability Targets	G9.1: Metrics used to measure and monitor sustainability-related risks or opportunities	Sustainability, ESG Strategy, Performance
G10. Disclosure Practices	G10.1: Publication of a sustainability report	Appendix, Reporting Boundary and Scope
	G10.2: Publication of a GRI, IFRS, CDP, SASB, IIRC, or UNGC-based report	Appendix, Content Indices
G11. External Assurance	G11.1: Assurance or verification of sustainability disclosures by a third-party audit firm	Appendix, Assurance Statement

APPENDIX 5.3 - SASB DISCLOSURES

Topic	Accounting Metric	Report Reference or Direct Answers	Applicable SASB Standard
Greenhouse Gas Emissions and Energy Resource Planning	1) Gross global Scope 1 emissions, percentage covered under (2) emissions-limiting regulations, and (3) emissions-reporting regulations	Sustainability, Managing Our Resources, Energy and Emissions	Electric Utilities and Power Generators Oil and Gas - Exploration and Production Oil and Gas - Midstream
	Greenhouse gas (GHG) emissions associated with power deliveries	Sustainability, Managing Our Resources, Energy and Emissions	Electric Utilities and Power Generators
	Amount of gross global Scope 1 emissions from: (1) flared hydrocarbons, (2) other combustion, (3) process emissions, (4) other vented emissions and (5) fugitive emissions	Sustainability, Managing Our Resources, Energy and Emissions	Oil and Gas - Exploration and Production
	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Sustainability, Managing Our Resources, Energy and Emissions	Electric Utilities and Power Generators Oil and Gas - Exploration and Production Oil and Gas – Midstream
Energy Management	(1) Total energy consumed, (2) percentage grid electricity (3) percentage renewable	Sustainability, Managing Our Resources, Energy and Emissions	Electric Utilities and Power Generators
Air Quality	Air emissions of the following pollutants: (1) NO_X (excluding N_2O), (2) SO_X, (3) particulate matter (PM10), (4) lead (Pb), and (5) mercury (Hg); percentage of each in or near areas of dense population	Sustainability, Managing Our Resources, Energy and Emissions	Electric Utilities and Power Generators Oil and Gas - Exploration and Production Oil and Gas - Midstream
Water Management	(1) Total water withdrawn, (2) total water; percentage of each in regions with High or Extremely High Baseline Water Stress	Sustainability, Managing Our Resources, Water	Electric Utilities and Power Generators Oil and Gas - Exploration and Production
	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	Sustainability, Managing Our Resources, Water	Electric Utilities and Power Generators
	Description of water management risks and discussion of strategies and practices to mitigate those risks	Sustainability, Managing Our Resources, Water	Electric Utilities and Power Generators

APPENDIX 5 - CONTENT INDICES

Topic	Accounting Metric	Report Reference or Direct Answers	Applicable SASB Standard
	Volume of produced water and flowback generated; percentage (1) discharged, (2) injected, (3) recycled; hydrocarbon content in discharged water	Sustainability, Managing Our Resources, Water	Oil and Gas - Exploration and Production
	Percentage of hydraulically fractured wells for which there is public disclosure of all fracturing fluid chemicals used	100% (covers 32 wells of TAQA North (Canada))	Oil and Gas - Exploration and Production
	Percentage of hydraulic fracturing sites where ground or surface water quality deteriorated compared to a baseline	Insignificant	Oil and Gas - Exploration and Production
Water Affordability and Access	Average retail water rate for (1) residential (2) commercial (3) industrial customers	↗ Distribution Tariff Guide	Water Utilities and Services
	(1) Number of residential customer water disconnections for non-payment, (2) percentage reconnected within 30 days	Sustainability, Growing With Our People, Customer Experience	Water Utilities and Services
	Discussion of impact of external factors on customer affordability of water, including the economic conditions of the service territory	Sustainability, Growing With Our People, Customer Experience	Water Utilities and Services
Water Supply Resilience	Total water sourced from regions with High or Extremely High Baseline Water Stress, percentage purchased from a third-party	Sustainability, Managing Our Resources, Water	Water Utilities and Services
	Volume of recycled water delivered to customers	Strategy, Corporate Strategy, Key Milestones	Water Utilities and Services
	Discussion of strategies to manage risks associated with the quality and availability of water resources	Sustainability, Growing With Our People, Customer Experience	Water Utilities and Services
Drinking Water Quality	Number of incidents of non-compliance associated with drinking water quality standards and regulations	Sustainability, Growing With Our People, Customer Experience	Water Utilities and Services
	Discussion of strategies to manage drinking water contaminants of emerging concern	Sustainability, Growing With Our People, Customer Experience	Water Utilities and Services
Distribution Network Efficiency	Water main replacement rate	0.22	Water Utilities and Services
	Volume of non-revenue real water losses	Sustainability, Managing Our Resources, Water	Water Utilities and Services
Effluent Quality Management	Number of incidents of non-compliance associated with water effluent quality permits, standards, and regulations	Sustainability, Managing Our Resources, Water	Water Utilities and Services
	Discussion of strategies to manage effluents of emerging concern	Sustainability, Managing Our Resources, Water	Water Utilities and Services
Coal Ash Management	(1) Amount of coal combustion residuals (CCR) generated, (2) percentage recycled	Sustainability, Managing Our Resources, Waste	Electric Utilities and Power Generators
	Description of coal combustion products (CCPs) management policies and procedures for active and inactive operations	Sustainability, Managing Our Resources, Waste	Electric Utilities and Power Generators

APPENDIX 5 - CONTENT INDICES

Topic	Accounting Metric	Report Reference or Direct Answers	Applicable SASB Standard
Energy Affordability	Average retail electric rate for (1) residential, (2) commercial, and (3) industrial customers	↗ Distribution Tariff Guide	Electric Utilities and Power Generators
	(1) Number of residential customer electric disconnections for non-payment, (2) percentage reconnected within 30 days	Sustainability, Growing With Our People, Customer Experience	Electric Utilities and Power Generators
	Discussion of impact of external factors on customer affordability of electricity, including the economic conditions of the service territory	Sustainability, Growing With Our People, Customer Experience	Electric Utilities and Power Generators
Workforce Health and Safety	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR) for (a) direct employees and (b) contract employees	Sustainability, Growing With Our People, Occupational Health and Safety	Electric Utilities and Power Generators Oil and Gas - Exploration and Production
	Discussion of management systems used to integrate a culture of safety throughout the exploration and production lifecycle	Sustainability, Growing With Our People, Occupational Health and Safety	Oil and Gas - Exploration and Production
Operational Safety, Emergency Preparedness and Response	(1) Number of reportable pipeline incidents, (2) percentage significant	Sustainability, Growing With Our People, Occupational Health and Safety	Oil and Gas - Midstream
	Percentage of (1) natural gas and (2) hazardous liquid pipelines inspected	Sustainability, Growing With Our People, Occupational Health and Safety	Oil and Gas - Midstream
	Number of (1) accident releases and (2) non-accident releases (NARs) from rail transportation	Not Applicable	Oil and Gas - Midstream
	Discussion of management systems used to integrate a culture of safety and emergency preparedness throughout the value chain and throughout project lifecycles	Sustainability, Growing With Our People, Occupational Health and Safety	Oil and Gas - Midstream
End-Use Efficiency and Demand	Percentage of electric load served by smart grid technology	To be considered for future reporting	Electric Utilities and Power Generators
	Customer electricity savings from efficiency measures, by market	Sustainability, Managing Our Resources, Energy and Emissions	Electric Utilities and Power Generators
End-Use Efficiency	Percentage of water utility revenues from rate structures that are designed to promote conservation and revenue resilience	100% regulated	Water Utilities and Services
	Customer water savings from efficiency measures, by market	Sustainability, Managing Our Resources, Water	Water Utilities and Services
Nuclear Safety and Emergency Management	Total number of nuclear power units, broken down by results of most recent independent safety review	Not Applicable	Electric Utilities and Power Generators
	Description of efforts to manage nuclear safety and emergency preparedness	Not Applicable	Electric Utilities and Power Generators

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Topic	Accounting Metric	Report Reference or Direct Answers	Applicable SASB Standard
Grid Resiliency	Number of incidents of non-compliance with physical and/or cybersecurity standards or regulations	Business Review, Business Resilience, Cyber Security	Electric Utilities and Power Generators
	(1) System Average Interruption Duration Index (SAIDI), (2) System Average Interruption Frequency Index (SAIFI), and (3) Customer Average Interruption Duration Index (CAIDI), inclusive of major event days	Business Review, Operational Review, Distribution **CAIDI** 2025 – 71.47	Electric Utilities and Power Generators
Network Resiliency and Impacts of Climate Change	Wastewater treatment capacity located in 100-year flood zones	Business Review, Operational Review, Water Solutions	Water Utilities and Services
	(1) Number (2) volume of sanitary sewer overflows (SSO), (3) percentage of volume recovered	Business Review, Operational Review, Water Solutions	Water Utilities and Services
	(1) Number of unplanned service disruptions (2) customers affected, each by duration category	Sustainability, Growing With Our People, Customer Experience	Water Utilities and Services
	Description of efforts to identify and manage risks and opportunities related to the impact of climate change on distribution and wastewater infrastructure	Sustainability, ESG Strategy, Integration of ESG and Climate Risks	Water Utilities and Services
Biodiversity impacts	Description of environmental management policies and practices for active sites	Sustainability, Managing Our Resources, Biodiversity	Oil and Gas - Exploration and Production
	(1) Number and (2) aggregate volume of hydrocarbon spills, (3) volume in Arctic, (4) volume impacting shorelines with ESI rankings 8-10, and (5) volume recovered	Sustainability, Growing With Our People, Occupational Health and Safety	Oil and Gas - Exploration and Production
	Percentage of (1) proved and (2) probable reserves in or near sites with protected conservation status or endangered species habitat	Not Reported	Oil and Gas - Exploration and Production
Ecological Impacts	Description of environmental management policies and practices for active operations	Sustainability, Managing Our Resources, Biodiversity	Oil and Gas - Midstream
	Percentage of land owned, leased, operated within areas of protected conservation status or endangered species habitat	Insignificant	Oil and Gas - Midstream
	(1) Terrestrial land area disturbed, (2) percentage of impacted area restored	Not Applicable	Oil and Gas - Midstream
	(1) Number and (2) aggregate volume of hydrocarbon spills, (3) volume in Arctic, (4) volume in sites with high biodiversity significance, and (5) volume recovered	Sustainability, Growing With Our People, Occupational Health and Safety	Oil and Gas - Midstream
Business Ethics and Transparency	Percentage of (1) proved and (2) probable reserves in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	Zero	Oil and Gas - Exploration and Production
	Description of the management system for prevention of corruption and bribery throughout the value chain	Corporate Governance, Internal Control Framework	Oil and Gas - Exploration and Production
Competitive Behaviour	Total amount of monetary losses as a result of legal proceedings associated with pipeline and storage regulations	Corporate Governance, Internal Control Framework	Oil and Gas - Midstream

APPENDIX 5 - CONTENT INDICES

Topic	Accounting Metric	Report Reference or Direct Answers	Applicable SASB Standard
Security, Human Rights and Rights of Indigenous People	Percentage of (1) proved and (2) probable, reserves in or near areas of conflict	Corporate Governance, Internal Control Framework	Oil and Gas - Exploration and Production
	Percentage of (1) proved and (2) probable reserves in or near Indigenous land	Corporate Governance, Internal Control Framework	Oil and Gas - Exploration and Production
	Discussion of engagement processes and due diligence practices with respect to human rights, Indigenous rights, and operation in areas of conflict	Sustainability, Growing With Our People, Human Rights	Oil and Gas - Exploration and Production
Reserves Valuation and Capital Expenditures	Sensitivity of hydrocarbon reserve levels to future price projection scenarios that account for a price on carbon emissions	Sustainability, ESG Strategy, Sustainable Investments	Oil and Gas - Exploration and Production
	Estimated carbon dioxide emissions embedded in proved hydrocarbon reserves	Not Reported	Oil and Gas - Exploration and Production
	Amount invested in renewable energy; revenue generated by renewable energy sales	Sustainability, ESG Strategy, Sustainable Investments	Oil and Gas - Exploration and Production
	Discussion of how price and demand for hydrocarbons or climate regulation influence the capital expenditure strategy for exploration, acquisition and development of assets	Sustainability, ESG Strategy, Sustainable Investments	Oil and Gas - Exploration and Production
Management of the Legal and Regulatory Environment	Discussion of corporate positions related to government regulations or policy proposals that address environmental and social factors affecting the industry	Corporate Governance, Internal Control Framework	Oil and Gas - Exploration and Production
Critical Incident Risk Management	Process Safety Event (PSE) rates for Loss of Primary Containment (LOPC) of greater consequence (Tier 1)	Sustainability, Growing With Our People, Occupational Health and Safety	Oil and Gas - Exploration and Production
	Description of management systems used to identify and mitigate catastrophic and tail-end risks	Sustainability, ESG Strategy, Integration of ESG and Climate Risks	Oil and Gas - Exploration and Production
Community Relations	Discussion of process to manage risks and opportunities associated with community rights and interests	Sustainability, Growing With Our People, Community Engagement	Oil and Gas - Exploration and Production
	(1) Number and (2) duration of non-technical delays	Not Applicable	Oil and Gas - Exploration and Production
	Number of: (1) residential, (2) commercial, and (3) industrial customers served	Residential – 59% Commercial – 31% Government – 3% Agriculture – 7%	Electric Utilities and Power Generators
	Total electricity delivered to: (1) residential, (2) commercial, (3) industrial, (4) all other retail customers, and (5) wholesale customers	Business Review, Operational Review, Distribution	Electric Utilities and Power Generators
	Length of transmission and distribution lines	Business Review, Operational Review, Transmission	Electric Utilities and Power Generators

APPENDIX 5 - CONTENT INDICES

Topic	Accounting Metric	Report Reference or Direct Answers	Applicable SASB Standard
	Total electricity generated, percentage by major energy source, percentage in regulated markets	Business Review, Operational Review, Generation	Electric Utilities and Power Generators
	Total wholesale electricity purchased	Sustainability, Managing Our Resources, Energy and Emissions	Electric Utilities and Power Generators
	Number of: (1) residential, (2) commercial, and (3) industrial customers served, by service provided	Residential – 73% Commercial – 23% Industrial- 0.2% Government – 1% Agriculture – 1% Customers served via tankers – 1%	Water Utilities and Services
	Total water sourced, percentage by source type	Sustainability, Managing Our Resources, Water	Water Utilities and Services
	Total water delivered to: (1) residential, (2) commercial, (3) industrial, and (4) all other customers	Business Review, Operational Review, Distribution	Water Utilities and Services
	Average volume of wastewater treated per day, by (1) sanitary sewer, (2) stormwater, and (3) combined sewer	Business Review, Operational Review, Water Solutions	Water Utilities and Services
	Length of (1) water mains and (2) sewer pipe	Business Review, Operational Review, Distribution	Water Utilities and Services
	Production of: (1) oil, (2) natural gas, (3) synthetic oil, and (4) synthetic gas	Business Review, Operational Review, Oil and Gas	Oil and Gas - Exploration and Production
	Number of offshore sites	Not Reported	Oil and Gas - Exploration and Production
	Number of terrestrial sites	Not Reported	Oil and Gas - Exploration and Production
	Total metric tonne-kilometres of: (1) natural gas, (2) crude oil, and (3) refined petroleum products transported, by mode of transport	Not Applicable	Oil and Gas - Midstream

APPENDIX 5 - CONTENT INDICES

APPENDIX 5.4 - TCFD DISCLOSURES

Governance

Recommended TCFD disclosure	Report Reference
a) **Describe the board's overseeing of climate-related risks and opportunities.**	Sustainability, ESG Strategy, Governance
b) **Describe management's role in assessing and managing climate- related risks and opportunities.**	Sustainability, ESG Strategy, Governance Sustainability, ESG Strategy, Climate Risks

Strategy

Recommended TCFD disclosure	Report Reference
a) **Describe the climate-related risks and opportunities that the organisation has identified over the short, medium, and long term.**	Sustainability, ESG Strategy, Climate Risks
b) **Describe the impact of climate- related risks and opportunities on the organisation's businesses, strategy, and financial planning.**	Sustainability, ESG Strategy, Climate Risks
c) **Describe the resilience of the organisation's strategy, taking into consideration different climate- related scenarios, including a scenario of 2 °C or less.**	Sustainability, ESG Strategy, Climate Risks

Risk Management

Recommended TCFD disclosure	Report Reference
a) **Describe the organisation's processes for identifying and assessing climate-related risks.**	Business Review, Business Resilience, Enterprise Risk Management Sustainability, ESG Strategy, Climate Risks
b) **Describe the organisation's processes for managing climate- related risks.**	Business Review, Business Resilience, Enterprise Risk Management Sustainability, ESG Strategy, Climate Risks
c) **Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation's overall risk management.**	Business Review, Business Resilience, Enterprise Risk Management Sustainability, ESG Strategy, Climate Risks

Metrics and Objectives

Recommended TCFD disclosure	Report Reference
a) **Disclose the metrics used by the organisation to assess climate- related risks and opportunities in line with its strategy and risk management process.**	Sustainability, Managing Our Resources, Energy and Emissions
b) **Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 GHG emissions and the related risks.**	Sustainability, Managing Our Resources, Energy and Emissions
c) **Describe the targets used by the organisation to manage climate- related risks and opportunities and performance against targets.**	Sustainability, ESG Strategy, Ambition

APPENDIX 5 - CONTENT INDICES

APPENDIX 5.5 - UNGC COMMUNICATION ON PROGRESS

United Nations Global Compact Principle		Report Reference
Human Rights	**Principle 1:** Businesses should support and respect the protection of internationally proclaimed human rights.	Sustainability, Growing With Our People, Human Rights
	Principle 2: Make sure that they are not complicit in human rights abuses.	Sustainability, Growing With Our People, Human Rights
Labour	**Principle 3:** Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.	Sustainability, Growing With Our People, Human Rights
	Principle 4: The elimination all forms of forced and compulsory labour.	Sustainability, Growing With Our People, Human Rights
	Principle 5: The effective abolition of child labour.	Sustainability, Growing With Our People, Human Rights
	Principle 6: The elimination of discrimination in respect of employment and occupation.	Sustainability, Growing With Our People, Human Rights
Environment	**Principle 7:** Businesses should support a precautionary approach to environmental challenges.	Sustainability, Managing Our Resources, Energy and Emissions Sustainability, Managing Our Resources, Water Sustainability, Managing Our Resources, Waste Sustainability, Managing Our Resources, Biodiversity
	Principle 8: Undertake initiatives to promote greater environmental responsibility.	Overview, Stakeholder Engagement
	Principle 9: Encourage the development and diffusion of environmentally friendly technologies.	Overview, Stakeholder Engagement
Anti-corruption	**Principle 10:** Businesses should work against corruption in all its forms, including extortion and bribery.	Corporate Governance, Internal Control Framework

APPENDIX 5 - CONTENT INDICES

APPENDIX 5.6 - WEF DISCLOSURES

As per the core metrics and disclosures in "Measuring Stakeholder Capitalism: Towards Common Metrics and Consistent Reporting of Sustainable Value Creation".

Theme	Core Metrics and disclosures	Report Reference or Direct Answers
Planet		
Climate change	Greenhouse gas (GHG) emissions	Sustainability, Managing Our Resources, Energy and Emissions
	TCFD implementation	Sustainability, ESG Strategy, Integration of ESG and Climate Risks Appendix, TCFD
Nature loss	Land use and ecological sensitivity	Sustainability, Managing Our Resources, Biodiversity
Freshwater availability	Water consumption and withdrawal in water-stressed areas	Sustainability, Managing Our Resources, Water
People		
Dignity and equality	Diversity and inclusion	Sustainability, Growing With Our People, Development and Diversity
	Pay equality	Corporate Governance, Executive Management Sustainability, Growing With Our People, Development and Diversity
	Wage level	Corporate Governance, Executive Management
	Risk for incidents of child, forced or compulsory labour	Sustainability, Growing With Our People, Human Rights
Health and wellbeing	Health and safety	Sustainability, Growing With Our People, Occupational Health and Safety
Skills for the future	Training provided	Sustainability, Growing With Our People, Development and Diversity
Prosperity		
Community and social vitality	Total tax paid	Financial Statements
Employment and wealth generation	Absolute number and rate of employment	Sustainability, Growing With Our People, Development and Diversity
	Economic contribution	Financial Statements
	Financial investment contribution	Financial Statements
Innovation in better products and services	Total Research and Development expenses	Not Reported
Principles of Governance		
Governing purpose	Stated purpose	Corporate Governance, Board of Directors
Quality of governing body	Governance body composition	Corporate Governance, Board of Directors
Stakeholder engagement	Material issues impacting stakeholders	Sustainability, ESG Strategy, Ambition
Ethical behaviour	Anti-corruption	Corporate Governance, Internal Control Framework
	Protected ethics advice and reporting mechanisms	Corporate Governance, Internal Control Framework
Risk and opportunity oversight	Integrating risk and opportunity into business process	Sustainability, ESG Strategy, Integration of ESG and Climate Risks

APPENDIX 5 - CONTENT INDICES

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