

ACWA Power 2016 Annual Report: GRI Sustainability Supplement

This supplement provides additional information to support the data and information contained in ACWA Power's 2016 Annual Report. For completeness of the GRI mapping and compliance, rather than repeating existing material and public domain information, references will be including in the table below to ACWA Power's 2016 annual report and the 2015 and 2104 reports sustainability reports which are available from <http://www.acwapower.com/en/sustainable-responsibility/sustainability-reports/>

GRI General Standard Disclosure	GRI	ACWA Power's GSDs
STRATEGY AND ANALYSIS		
G4-1. Statement from the most senior decision-maker of the organisation (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organisation.	Core	ACWA Power 2016 report, pages 20-23.
ORGANISATIONAL PROFILE		
G4-3 Name of the organisation.	Core	International Company for Water and Power Projects – the Company is known as ACWA Power. The Company and its project companies are collectively "the Group".
G4-4 Primary brands, products, and services.	Core	The development, acquisition, leasing, operation and maintenance of power generation, steam production and desalinated water production plants and the sale of electricity and desalinated water, and other related or auxiliary businesses activities complimentary to it.
G4-5 location of the organisation's headquarters.	Core	Riyadh, Kingdom of Saudi Arabia.
G4-6 number of countries where the organisation operates, and names of countries where either the organisation has significant operations.	Core	ACWA Power 2016 report, pages 12-15.
G4-7 nature of ownership and legal form.	Core	A Saudi joint stock company established pursuant to a ministerial resolution numbered 215 dated 2 Rajab 1429H (corresponding to 5th July 2008) and registered in Riyadh, Kingdom of Saudi Arabia under commercial registration number 1010253392 dated 10 Rajab 1429H (corresponding to 13 July 2008).
G4-8 markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).	Core	ACWA Power 2016 report, pages 12-15, 24-26.
G4-9 Scale of the organisation, including: Total number of employees, operations, net sales, capitalisation and quantity of products or services provided.	Core	ACWA Power 2016 report, pages 16-17, 40-45.
G4-10 total number of employees by employment contract and gender, total number of permanent employees by employment type and gender, total workforce by employees and supervised workers and by gender.	Core	ACWA Power 2016 report, pages 16-17. ACWA Power does not employ personnel on temporary contracts – so there are zero temporary or contract employees. Full details are presented in Table 1 on page 17 of this supplement.
G4-11 Percentage of total employees covered by collective bargaining agreements.	Core	Table 1 on page 17 of this supplement.
G4-12 Describe the organisation's supply chain.	Core	ACWA Power 2016 report, pages 14-15, 23.
G4-13 Report any significant changes during the reporting period regarding the organisation's size, structure, ownership, or its supply chain.	Core	ACWA Power 2016 report provides updates on the organisation's growth, expansion and development, in particular, pages 14-15, 23.

GRI General Standard Disclosure	GRI	ACWA Power's GSDs
G4-14 Report whether and how the precautionary approach or principle is addressed by the organisation.	Core	ACWA Power 2016 report, pages 28-29 and the processes described in the 2015 sustainability report (pages 25-26 and 39-40) are still operational.
G4-15 List externally developed economic, environmental and social charters, principles, or other initiatives to which the organisation subscribes or which it endorses.	Core	GRI Reporting Practices.
G4-16 List memberships of associations (such as industry associations) and national or international advocacy organisations.	Core	Emirates Environmental Group (EEG). Arab Forum for Environment and Development (AFED). IDA (International Desalination Association).
EU-1 Installed capacity, broken down by primary energy source and by regulatory regime.	EU	ACWA Power 2016 report, pages 12-15, 24-26.
EU-2 Net energy output broken down by primary energy source and by regulatory regime.	EU	ACWA Power 2016 report, pages 41-43.
EU-3 Number of residential, industrial, institutional and commercial customer accounts.	EU	Each project company/asset has a single customer or offtaker and each country has a between one and three national offtakers. As such ACWA Power has 9 intuitional offtakers as customers.
EU-4 Length of above and underground transmission and distribution lines by regulatory regime.	EU	None – ACWA Power does not operate or own power transmission or distribution lines.
EU-5 Allocation of CO ₂ e emissions allowances or equivalent, broken down by carbon trading framework.	EU	None during the reporting period.
IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES		
G4-17 List all entities included in the organisation's consolidated financial statements or equivalent documents.	Core	As per ACWA Power 2016 annual report's scope and boundaries.
G4-18 Explain the process for defining the report content and the Aspect Boundaries and Explain how the organisation has implemented the Reporting Principles for Defining Report Content.	Core	The aspect boundary scope and report content has been defined based on the GRI guidelines and the accounting practices such that the report covers ACWA Power and the subsidiaries in which it has a controlling stake plus two other assets for completeness (these are QIPP and Marafiq Jubail). The boundaries of the content cover the direct impacts arising from The Group's activities and business operations plus the indirect impacts over which The Group has direct management control. Furthermore The interests of the Group's stakeholders has been integrated into the scope.
G4-19, 20 & 21 List all the material Aspects identified in the process for defining report content.	Core	This supplement contains information on all of the material and comments on some of the non-material aspect. This information is integrate presented in the GRI Standard Specific Disclosures table below.
G4-22 effect of any restatements of information provided in previous reports, and the reasons for such restatements.	Core	None to be reported.
G4-23 Report significant changes from previous reporting periods in the Scope and Aspect Boundaries.	Core	None material changes beyond incremental growth and development as presented in the main report.
STAKEHOLDER ENGAGEMENT		
G4-24 Provide a list of stakeholder groups engaged by the organisation.	Core	ACWA power engages with stakeholders in various contexts, including; institutional customers via their board roles and memberships, the company's employees, company and project shareholders, primary suppliers and contractors, financial institutions, government regulators, public agencies, and local CSR communities where our assets are located as part of our CSR programmes.
G4-25 basis for identification and selection of stakeholders with whom to engage.	Core	We engage with people, groups and entities who are directly affected by or involved with our business operations.
G4-26 organisation's approach to stakeholder engagement.	Core	ACWA Power's 2014 Sustainability report, page 10 refers. Based on feedback from previous sustainability reports, stakeholders were not engaged as part of the preparation of this report.

GRI General Standard Disclosure	GRI	ACWA Power's GSDs
G4-27 Report key topics and concerns that have been raised through stakeholder engagement, and how the organisation has responded to those key topics and concerns.	Core	Institutional customers are engaged with and the issues resolved at a board level of the relevant project company. Local community concerns are addressed during the ESIA development as part of the stakeholder engagement program which is then fed forward into the project's CSR programme and includes periodic formal and informal engagements with the local community.
REPORT PROFILE		
G4-28 Reporting period for information provided.	Core	1st January to 31st December 2016.
G4-29 Date of most recent previous report (if any).	Core	2015 sustainability and 2015 annual report.
G4-30. Reporting frequency.	Core	Annual.
G4-31 Provide the contact point for questions regarding the report.	Core	Jon Barber, Director – Corporate Communications, email: JBarber@acwapower.com
G4-32 'in accordance' option the organisation has chosen and reference to the External Assurance Report.	Core	This report has been prepared in accordance with GRI G4 core standards and the energy utility supplement. External assurance has been provided by ERM, a certified independent service provider - please see assurance statement on page 103.
G4-33 organisation's policy and current practice with regard to seeking external assurance for the report.	Core	External assurance has been provided by an local certified independent third party, ERM, please see assurance statement on page 103.
GOVERNANCE		
G4-34 governance structure of the organisation, including committees of the highest governance body. Identify any committees responsible for decision-making on economic, environmental and social impacts.	Core	ACWA Power 2016 report, pages 52-56. In addition the Investment Committee, Board Internal Audit And Risk Committee Internal End and each project company's CSR committee makes the decision related to environmental, economic and social issues.
G4-36 Report whether the organisation has appointed an executive-level position or positions with responsibility for economic, environmental and social topics, and whether post holders report directly to the highest governance body.	Comp	ACWA Power has an Executive Director: Corporate Responsibility and Sustainability who reports to the Managing Director on environmental and social issues.
G4-37 Report processes for consultation between stakeholders and the highest governance body on economic, environmental and social topics. If consultation is delegated, describe to whom and any feedback processes to the highest governance body.	Comp	Responsibility is delegated to the Executive Director: CR&S and the local corporate responsibility committee chairpersons.
G4-38 Composition of the highest governance body and its committees.	Comp	ACWA Power 2016 report, pages 52-56. In addition, it is noteworthy that every project company's primary customer, who institutional is the offtake, has a position on the Board – which is the purest form of high-level stakeholder engagement.
G4-39 Report whether the Chair of the highest governance body is also an executive officer.	Comp	ACWA Power 2016 report, pages 52-56.
G4-41 Report processes for the highest governance body to ensure conflicts of interest are avoided and managed.	Comp	ACWA Power 2016 report, pages 52-56.
G4-51 remuneration policies for the highest governance body and senior executives.	Comp	ACWA Power 2016 report, pages 52-56.
ETHICS AND INTEGRITY		
G4-56 Describe the organisation's values, principles, standards and norms of behaviour such as codes of conduct and codes of ethics.	Core	ACWA Power 2016 report, page 17.
G4-57 internal and external mechanisms for seeking advice on ethical and lawful behaviour, and matters related to organisational integrity, such as helplines or advice lines.	Comp	ACWA Power 2016 report, page 17.
G4-58 internal and external mechanisms for reporting concerns about unethical or unlawful behaviour, and matters related to organisational integrity, such as escalation through line management, whistleblowing mechanisms or hotlines.	Comp	ACWA Power 2016 report, page 17.

Key:**GRI GSD:** Core/Comprehensive requirement for GRI Standards Compliance**Materiality:** Compliance/High/Medium/Low/Not Applicable**Aspect Boundary:** Inside the organisation; Outside the organisation; Both

GRI Specific Disclosures	Materiality	Aspect Boundary	ACWA Power HSSE management and performance
ECONOMIC			
ECONOMIC PERFORMANCE			
	H	B	ACWA Power's economic and financial performance is presented in the accompanying annual report.
G4-EC1 Direct economic value generated and distributed.	H	B	ACWA Power 2016 report, pages 58-102, with remuneration information on page 83.
G4-EC2 Financial implications and other risks and opportunities for the organisation's activities due to climate change.	M	I	<p>The direct effects of climate change are currently considered to be immaterial to our assets and business operations. Our plants have been designed in recent years with due regard for potential sea level rises, and the majority of our sites are not located in vulnerable or exposed coastal areas. Potential temperature increases would not particularly affect performance efficiency as such increases are predicted to be, at worst, moderate over the next two decades. Furthermore, we have mitigated against the risk of increased and more violent seasonal storms in the design of our facilities.</p> <p>The only potential long-term climate change challenge could be water abstraction from aquifers and rivers which would have regional consequences effecting ACWA Power's plant locations. Water is an issue we manage carefully, and our plants are always designed to minimise water consumption.</p> <p>ACWA Power 2016 report, pages 25 and 26.</p>
G4-EC3 Coverage of the organisation's defined benefit plan obligations.	M	I	As the organisation is relatively young having only been established in 2010, the benefit plan has been integrated into the business plans. Furthermore in the majority of the countries in which the organisation works, benefits are either addressed by end of service benefits (which are a fixed and final payment by the organisation) or by the local national benefit plans.
G4-EC4 Financial assistance received from government.	M	B	ACWA Power has not received direct financial assistance from any government.
MARKET PRESENCE			
G4-EC5 Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation.	C	I	ACWA Power and it's group companies remunerate all employees at above local minimum wage obligations. Data on the ratio of entry-level to local minimum standards is not currently available.
G4-EC6 Proportion of senior management hired from the local community at significant locations of operation.	C	I	ACWA Power 2016 report, page 16-18 and Table 1: ACWA Power Group 2016 Employment Data on page 17 of this GRI supplement.
INDIRECT ECONOMIC IMPACTS			
G4-EC7 Development and impact of infrastructure investments and services supported.	H	B	Over and above are strategic goal of local hiring and employment, ACWA Power engages with suppliers to form long term relationships. Our strategy is to lead by example and to persuade supply chain partners to apply our values of local procurement, employment and training of the local workforce, and technology transfer. We aim, during project development, to ensure that between 30% and 40% of the value of the project is sourced through local suppliers – taking into consideration the local availability of both technologically simple and advanced equipment. We thus provide significant value to local supply networks, given that for every direct investment in the local supply chain there is a multiplier effect for a larger network of regional providers.
G4-EC8 Significant indirect economic impacts, including the extent of impacts.			
G4-EC9 Proportion of spending on local suppliers at significant locations of operation.	C H	B	The Power & Water Purchase Agreements that ACWA Power enters into with institutional customers are for 20 to 25 years duration and include quantified targets for local procurement and local content (the full details of which are confidential to each contract). As such ACWA Power and its subsidiaries has a legal and contractual obligation for local procurement, which is above, is at least 30% of overall project cost.
Availability and reliability (sector).	C H	B	ACWA Power 2016 report, pages 41-42.
Demand-side management (sector).	NA	0	Demand-side management is not a direct material issue for ACWA Power as we supply electricity, disseminated water and steam involved institutional offtakers who then transmit and distributed to end-users.

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Research and development (sector).	M	I	ACWA Power has its own internal engineering department that undertakes applied research and development as relevant to the power and desalination sectors. In addition the organisation supports international sector research institutions which include for example they will desalination Institute. Furthermore, ACWA Power is a founding member of Dii Desert Energy (http://dii-desertenergy.org/about-dii/).
Plant decommissioning (sector).	NA	0	The only assets that have come to the end of the useful life are part of the Jordanian fleet owned by CEGCO. The assets taken out of commercial operation iron progress are covered by decommissioning planned that have been agreed with the local authorities.
System efficiency (sector).	C H	I	ACWA Power 2016 report, pages 41-42.
ENVIRONMENTAL			
MATERIALS	M	O	The production of electricity and desalinated water from nonrenewable resources converts the primary raw materials of hydrocarbons (heavy fuel oil, light fuel oil, natural gas and/or diesel) into energy whereby the raw materials hydrocarbons are consumed in the process. Additional materials including chemicals and consumables are you the consumed and/or integrated into the process such that they end up as a waste product. The electricity, steam and desalinated water produced does not have packaging nor any other foreign content.
G4-EN1 Materials used by weight or volume.	NA	0	See table 4 at the end of this supplement.
G4-EN2 Percentage of materials used that are recycled input materials.	NA	0	Zero, none of ACWA Power's plants consume or use recycled or reclaimed materials.
ENERGY	H	B	As a producer of electricity and steam, ACWA Power produces more energy than it consumes with the internal consumption of energy being reflected in the energy and efficiency and carbon intensity indicators contained in the main body of the report. Minimising internal energy consumption and thus increasing efficiency is a key performance indicator for every aspect of the business design, through to commissioning and on into everyday operations.
G4-EN3 Energy consumption within the organisation.	C H	I	See text above relating to materials.
G4-EN4 Energy consumption outside of the organisation.	L	0	As per the calculations contained in the 2014 sustainability report, the energy consumption outside of the organisation is materially insignificant compared to the raw materials consumed as part of the production process and so the organisation does not report on this issue as a material aspect.
G4-EN5 Energy intensity.	H	B	ACWA Power 2016 report, pages 41-42
G4-EN6 Reduction of energy consumption.	M	B	The reduction of energy intensity in the production of electricity, steam and desalinated water is an ongoing focus of our operational sites as this key performance indicator is directly linked to contractual obligations and revenues. Details of energy improvements are contained within the body of the report.
G4-EN7 Reductions in energy requirements of products and services.	NA	0	
WATER	M	B	As a producer of desalinated water (similarly to the discussion above relating to energy), the avoidance of internal consumption is managed on a day-to-day basis.
G4-EN8 Total water withdrawal by source.	H	B	ACWA Power does not currently have collated data on this aspect and is considering the inclusion in future reports.
G4-EN9 Water sources significantly affected by withdrawal of water.	H	B	The majority of assets are located adjacent to a C such that the abstraction and return of water is to the same body. The plants in Morocco, South Africa and central Jordan use a combination of Artesian wells, run of river and surface water that is carefully monitored and controlled via local authorities and obstruction permits.
G4-EN10 Percentage and total volume of water recycled and reused.	L	B	ACWA Power does not currently have collated data on this aspect and is considering the inclusion in future reports. The CSP plants in Morocco and South Africa reuse run-off as part of an integrated design that aims for zero liquid effluent discharge. The re-use of water for cleaning mirrors and dust suppression has significantly reduced water consumption from external sources.

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BIODIVERSITY	M	B	Assessment of biodiversity is an integral issue of the ESIA of all assets, as we aim to gain knowledge and understanding of the ecosystems in the areas in which we operate and to assess their vulnerability. We mandate monitoring and action plans according to IFC and IFI Standards. A condition of the lending agreements includes periodic marine surveys of the intake and outfall areas of coastal areas - these are undertaken by independent environmental scientists.
G4-EN11 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	H	B	<p>The Bokpoort CSP project in South Africa is located in an area where vulnerable species are within the project-site boundaries. Special precautions have been implemented to identify and relocate animals should they be encountered by construction or O&M personnel.</p> <p>The Hassyan Project in Dubai is located adjacent to the Jabal Ali Marine Sanctuary. A full and comprehensive biodiversity action plan covering both marine and terrestrial flora and fauna was integrated into the ESIA and substance currently agreed with the lenders and local authorities.</p>
G4-EN12 Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	C H	B	There are no material off-site impacts on biodiversity to be reported.
G4-EN13/EN14/EU13 Habitats protected or restored and species impacted by on site operations.	C H	B	There are zero habitats that have been protected or restored not species that have been materially affected by on site operations to report.
EMISSIONS	H	B	Emissions are addressed and managed throughout the development, design, commissioning and operational phases of all assets as this is a fundamental social and legal obligation. Monitoring of emissions is undertaken daily during operational phases and as per construction environmental management plans in the construction phase. Independent verification is undertaken as required by contractual and permitting requirements.
G4-EN15 Direct greenhouse gas emissions (Scope 1).	H	B	ACWA Power 2016 report page 43.
G4-EN16 Energy indirect greenhouse gas (GHG) emissions (Scope 2).	M	B	Imported electricity, see table 2 below, is equivalent to 0.36% of the total gross electricity generated during 2016 and as such GHG emissions resulting from scope 2 to our considered nonmaterial in comparison to scope 1 emissions.
G4-EN17 Other indirect greenhouse gas (GHG) emissions (Scope 3).	L	B	Scope 3 GHG emissions arising from consumption of fuel for transport, electricity for offices and a travel has been previously calculated to be less than 0.01% of the organisations footprint. However it is still important for business and social reasons that Scope 3 emissions are managed and minimised and so a travel is carefully monitored and the uptake of videoconferencing to avoid a travel is supported at all levels across the organisation. For example during 2016 the Organisation's Bluejeans videoconferencing facility was used by 14,900 participants, in 6,300 meetings lasting (in total) 610,000 minutes avoiding an estimated 2,670 tCO ₂ emissions.
G4-EN18 Greenhouse gas (GHG) emissions intensity.	H	B	ACWA Power 2016 report page 43.
G4-EN19 Reduction of greenhouse gas (GHG) emissions.	H	B	ACWA Power 2016 report page 43.
G4-EN20 Emissions of ozone-depleting substances (ODS).	L	B	ACWA Power's facilities do not use large quantities of ODS and as such this aspect is considered to have a low materiality.
G4-EN21 NOX, SOX, other significant air emissions.	H	B	ACWA Power 2016 report page 43.

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EFFLUENTS AND WASTE	C H	B	Since most ACWA Power facilities are comparatively new — having been designed and built in the last seven years — water and waste performance, which are covered by formal and certified environmental management systems, is significantly better than the industry average.
G4-EN22 Total water discharge by quality and destination.	H	O	Table 3 below contains the data.
G4-EN23 Total weight of waste by type and disposal method.	C	O	Table 4 below contains the data.
G4-EN24 Total number and volume of significant spills.	C	O	As per Table 3, they were 10 reported uncontained environmental spill incidents during 2016 with a total volume of 610L. None of the spills resulted in off-site or long-term environmental impacts with all being remediated by operational personnel.
G4-EN25 Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention (2) Annex I, II, III, and VIII, and percentage of transported waste shipped internationally.	C	O	There is no data to be reported on this for the year 2016.
G4-EN26 Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the organisation's discharges of water and runoff.	C	B	The 2016 asset portfolio did not materially impact onto any sensitive or significant aquatic or marine habitats.
PRODUCTS & SERVICES	NA	0	The organisation produces electricity, steam and desalinated water that are supplied to institutional offtakers. These products do not have packaging nor direct environmental impacts over which the organisation can directly control. Hence these aspects are considered not material.
G4-EN27 Extent of impact mitigation of environmental impacts of products and services.			
G4-EN28 Percentage of products sold and their packaging materials that are reclaimed by category.			
ENVIRONMENTAL COMPLIANCE	C	B	They are no (zero) enforcement actions, fines or legal sanctions served against the organisation during 2016 for environmental management related matters.
G4-EN29 Monetary value of significant fines and total number of non-monetary sanctions for non-Compliance with environmental laws and regulations.			
TRANSPORT	L	B	The organisation supplies its electricity, steam and desalinated water directly to institutional offtakers without the necessity for transportation. Hence this aspect is in overall considered a low priority.
G4-EN30 Significant environmental impacts of transporting products and other goods and materials for the organisation's operations, and transporting members of the workforce.			Transportation of materials and equipment is required during the construction phase and this is managed by the construction environmental management plan. Transportation of employees in the workforce is either covered by the construction phase environmental management plan or a traffic management plan of operational sites.
ENVIRONMENTAL EXPENDITURES OVERALL	M	I	Environmental management costs and expenditure is integrated into the organisation's overall operational and construction budgets and as such is not extracted as a separate line item. This is to be considered as objective for future improvements.
G4-EN31 Total environmental protection expenditures and investments by type.			

GRI Specific Disclosures	Materiality	Aspect Boundary	ACWA Power HSSE management and performance
<p>SUPPLIER ENVIRONMENTAL ASSESSMENT</p> <p>G4-EN32 Percentage of new suppliers that were screened using environmental criteria.</p> <p>G4-EN33 Significant actual and potential negative environmental impacts in the supply chain and actions taken.</p>	M	O	<p>We are committed to ensuring that our own good practices and compliance systems are maintained across the supply chain. We engage with prospective suppliers during project-development to outline our HSSE requirements and undertake comprehensive HSSE due diligence assessments. We require our supply chain to adhere to best practices by including these requirements into contracts. ACWA Power conducts periodic HSE and quality inspections and audits of its suppliers and their sites. Periodic labour practices audits are undertaken, for example in Morocco, UAE and Jordan.</p> <p>While ACWA Power places significant emphasis on Tier 1 suppliers, we recognise that HSSE assessments of Tier 2 and other suppliers need to be strengthened, since depending on Tier 1 suppliers to assess their subcontractors has been identified as insufficient. This aspect will be a focus area for 2017 to 2018.</p>
<p>ENVIRONMENTAL GRIEVANCE MECHANISMS</p> <p>G4-EN34 Number of grievances about environmental impacts filed, addressed, and resolved through formal grievance mechanisms.</p>	C	B	<p>Each project has a formal HSE and social grievance management procedure that is included into the construction social management plan and then into the operational management plan.</p> <p>They are no (zero) environmental related grievances to report.</p>
SOCIAL			
LABOUR PRACTICES AND DECENT WORK			
EMPLOYMENT	C H	B	ACWA Power 2016 report, pages 16-18.
G4-LA1 Total number and rates of new employee hires and employee turnover.	M	B	Available data is presented in Table 1 below.
G4-LA2 Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation.	NA	0	ACWA Power does not employ temporary or part-time employees and as such this aspect is not material.
G4-LA3 Return to work and retention rates after parental leave, by gender.	M	B	All, 100%, personnel who took parental leave return to work after leave.
EU-15 Percentage of employees eligible to retire in the next 5 and 10 years broken down by job category and by region.	M	I	Available data is presented in Table 1 below.
EU-17 Days worked by contractor/subcontractor employees involved in construction, operation & maintenance activities.	M / L	B	Subcontractors and contractors worked 345,000 days (2.76 million man hours) on the operational sites and 4.3 million days (34.4 million man hours) on a construction site.
EU-18 Percentage of contractor/subcontractor employees that have undergone relevant health and safety training.	C	B	All, 100%, of contractors and subcontractors employees who work on ACWA Power sites are required to undergo contagious induction training and to be able to demonstrate relevant HSE confidence as per their job roles.
LABOUR/MANAGEMENT RELATIONS			
G4-LA4 Minimum notice periods regarding operational changes.	M	I	ACWA Power engages with personal as part of all structural and operational changes. At plants in countries with collective agreements, i.e. South Africa and Jordan, the union representatives are involved in the process as per the existing agreements and national requirements.

GRI Specific Disclosures	Materiality	Aspect Boundary	ACWA Power HSSE management and performance
OCCUPATIONAL HEALTH AND SAFETY	C H	B	<p>ACWA Power's HSSE management process is designed in accordance with globally accepted good practice standards across all levels of operation. We believe we are leading HSSE improvement and safety culture change in some of the locations in which we invest and operate, based on our ongoing international benchmarking activities.</p> <p>As part of the development of the HSSE management framework, we performed a formal risk assessment of all our products, activities and services. The most significant HSSE risks encountered by ACWA Power's office based staff arise from office conditions and business travel, both of which are actively managed by our administration team.</p> <p>During the feasibility assessment and development or acquisition phases for new assets HSSE issues are identified and managed by undertaking HSSE due diligence assessments and then commissioning ESIA's that are completed by independent consultants. Asset performance-related and technical issues with HSE consequences are covered by ACWA Power's minimum OTS which is applied to all projects and is based on ensuring compliance with local legislation and the WB/IFC EHS Guidelines. At the start of construction, project-specific HSE and social action plans are established as part of the implementation of the ESIA which is also a contractual obligation. ESIA compliance is monitored by both the ProjectCo's and the Corporate HSSE teams, who are supported by independent environmental consultants that conduct audits on the lenders' behalf.</p>
G4-LA5 Percentage of total workforce represented in formal joint management-worker H&S committees.	M	B	Quantified data is not available for this aspect. All sites have HSE committees which includes management and employee representatives.
G4-LA6 Type of injury and rates of injury, occupational diseases, lost days, and total number of work-related fatalities.	C H	B	Tables 5 and 6 below contain all available data. All injured personnel were male.
G4-LA7 Workers with high incidence or high risk of diseases related to their occupation.	C	B	These data are not available and will be included a developmental target for future reports.
G4-LA8 Health and safety topics covered in formal agreements with trade unions.	C	B	Two assets have formal union agreements, namely Bokpoort in South Africa and CEGCO in Jordan. The exact nature and scale of H&S topics included in collective bargaining agreements is based on local legislation and will be included in future reports.
TRAINING AND EDUCATION	M	I	Generic Disclosures on Management Approach 0.
G4-LA9 Average hours of training per year per employee by gender, and by employee category.	M	I	Part of this data set is currently available, as relating to HSE training, see table 7. The data set will be extended and reported on in future reports.
G4-LA11 Percentage of employees receiving regular performance and career development reviews.	H	I	ACWA Power 2016 report, page 18.
DIVERSITY AND EQUAL OPPORTUNITY and NON-DISCRIMINATION	C H	B	ACWA Power's "Our Commitments" policy statement includes obligations relating to equal opportunity, diversity and nondiscrimination - it is available from , http://www.acwapower.com/media/71439/our-commitments.pdf
G4-LA12 Composition of governance bodies.	L	B	The available data is presented in Table 1 below.
EQUAL REMUNERATION FOR WOMEN AND MEN	H	I	ACWA Power has a gender neutral pay scale with remuneration based on role and independent of gender.
G4-LA13 Ratio of basic salary and remuneration of women to men.			

GRI Specific Disclosures	Materiality	Aspect Boundary	ACWA Power HSSE management and performance
<p>SUPPLIER ASSESSMENT FOR LABOUR PRACTICES, IMPACTS ON SOCIETY, HUMAN RIGHTS, CHILD LABOUR & FORCED AND/OR COMPULSORY LABOUR</p> <p>G4-LA14/SO9/HR5/HR6 HR9/HR10 Percentage of new suppliers that were screened using labour practices, impacts on society, human rights, child labour and forced/compulsory labour.</p> <p>G4-LA15/SO10/HR11/HR12: Significant actual and potential negative impacts for labour practices, impacts on society and human rights in the supply chain and actions taken.</p>	C - M	O	<p>New Tier 1 suppliers' labour practices, impacts on society, human rights, child labour and forced/compulsory labour are assessed during the development and implementation of each new project's environmental and social management plan as part of due diligence to ensure compliance with the IFC environmental and social performance standards. Formal assessment of tier 1 EPC contractors during 2016 covered operations in Jordan, UAE and Morocco which was all the new projects.</p> <p>The assessment of action potential negative impacts due to labour practices, impacts on society, human rights, child labour and forced labour is an ongoing task that is delegated to each project management team for them to proactively review and implement action appropriate to the nature and scale of the socio-economic context.</p>
<p>LABOUR PRACTICES, HUMAN RIGHTS and INDIGENOUS RIGHTS GRIEVANCE MECHANISMS</p>	M	B	<p>ACWA Power has a grievance procedure which is supplemented with an independent whistle blower hotline. All grievances and complaints are evaluated and categorised as financial or non-financial and to assess whether external legal support or internal investigation is required.</p> <p>Additionally, Each project has a formal HSE and social grievance management procedure that is included into the construction social management plan and then into the operational management plan.</p>
<p>G4-LA16/HR3/HR12 Number of grievances about labour practices, discrimination, social impacts, human rights filed, addressed, and resolved through formal grievance mechanisms.</p>	M	B	<p>ACWA Power 2016 report, page 17.</p> <p>They are no (zero) supply chain labour, impacts on society and/or human rights related grievances to report.</p>
<p>HUMAN RIGHTS INVESTMENT</p> <p>G4-HR1 Percentage of significant investment agreements and contracts that include human rights clauses.</p>	C H	O	<p>All of ACWA Power's EPC, O&M and shareholder plus development agreements include obligation the provisions relating to human rights and the strict necessity to comply with the IFC/World Bank human rights conventions.</p>
<p>FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING G4-HR4</p> <p>Operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and measures taken to support these rights.</p>	C H	B	<p>ACWA Power 2016 report, page 18.</p>
<p>SECURITY PRACTICES</p> <p>G4-HR7 Percentage of security personnel trained in the organisation's human rights policies or procedures that are relevant to operations.</p>	C	O	<p>All security operations are required to fully comply with local security industry and national legislation. Security management and resources of construction and operational sites are the contractual responsibility of the EPC contractor or O&M service provider respectively.</p> <p>All power stations and desalination plants are considered key national assets therefore, there is normally additional security provided by the host countries through their national defense force or industrial security services that augment the sites' capabilities and resources.</p>

GRI Specific Disclosures	Materiality	Aspect Boundary	ACWA Power HSSE management and performance
SOCIETY			
LOCAL COMMUNITIES			
G4-SO1 Percentage of operations with implemented local community engagement, impact assessments, and development programs.	C H	B	ACWA Power 2016 report, page 40-41.
G4-SO2 Operations with significant actual and potential negative impacts on local communities.	C H	B	The development of the Nam Dinh project, Vietnam, incur the displacement of local communities. A comprehensive Community Resettlement Action Plan is being implemented with the support of the local authorities. The first phase is scheduled to begin in Q2 2017.
EU-22 Number of people physically or economically displaced and compensation, broken down by type of project.	C	B	Zero people were displaced or economically displaced due to ACWA Power's business activities during 2016.
ANTI-CORRUPTION			
G4-SO3 Total number and percentage of operations assessed for risks related to corruption and the significant risks identified.	C	B	ACWA Power's Internal Audit and Risk Management department has responsibility for undertaking risk assessments and reporting to each Project Company's Board Audit Committee. The team's scope is all of ACWA Power's business and operational activities.
G4-SO5 Confirmed incidents of corruption and actions taken.	C	B	ACWA Power 2016 report, page 18.
PUBLIC POLICY			
G4-SO6 Total value of political contributions.	NA	0	ACWA Power does not make political contributions so there are none (zero) to declare.
ANTI-COMPETITIVE BEHAVIOUR			
G4-SO7/S08 Total number of legal actions for anti-competitive behaviour, anti-trust outcomes.	C	B	They are no (zero) legal actions for anti-competitive behaviour, anti-trust, and monopoly practices or related fines or sanction to report.
DISASTER/EMERGENCY PLANNING AND RESPONSE (SECTOR)			
	C H	B	Emergency preparedness and response is a significant part of ACWA Power's HSE management arrangements. All construction and operational sites have formal emergency prevention, detection and response plans, which include crisis communication structures. All sites have formally appointed competent resources for managing emergency situations. We undertake annual emergency drills and training, including a minimum of six-monthly tests. We monitor all drills and generate formal reports with lessons learned to ensure continuous improvement. Facilities that are co-located or share sites with other power and desalination plants arrange combined emergency drills that test the sites' overall preparedness. These drills are periodically observed and monitored by local authorities and civil defense personnel.
PRODUCT RESPONSIBILITY			
CUSTOMER HEALTH AND SAFETY, PRODUCT AND SERVICE LABELLING, MARKETING COMMUNICATIONS, and CUSTOMER PRIVACY			
	NA	0	These aspects are not applicable to ACWA Power's products and services.
PRODUCT AND SERVICE Compliance			
G4-PR9 Fines for non-Compliance with laws and regulations concerning the provision and use of products and services.	C	0	There are no (zero) instances of dispatched water failing to meet the off takers' quality criteria to report.
PRODUCT AND SERVICE ACCESS (SECTOR)			
EU-26, EU-27, EU-28, EU-29.	NA		ACWA Power does distribute electricity to consumers and so these aspects are not applicable.
EU-30 Average plant availability factor by energy source and by regulatory regime.	C	B	Refer to ACWA Power 2016 report, pages 41-42.

TABLE 1: ACWA POWER GROUP 2016 EMPLOYMENT DATA

Organisation	Full Time Employees			Managers & Directors			Local Nationals				Local Nationals: Directors / Managers				Age Distribution			
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Locali- sation %	Men	Women	Total	%	<25	25-40	40-60	>60
ACWA Power	293	62	355	196	21	217	90	31	121	34%	56	8	64	30%	9	208	132	9
NOMAC	1,503	18	1,521	175	1	176	650	16	666	44%	58	1	58	33%	118	840	436	36
Project Companies	1,055	51	1,113	114	4	118	925	50	972	88%	52	3	55	47%	40	415	652	7
Total	2,851	131	2,989	485	26	511	1,665	97	1,759	58.9%	166	12	177	35%	167	1,463	1,220	52

Organisation	Boards & Board Committees		Recruitment & Turnover				Grievances		Collective Bargaining	
	Men	Women	New employee Men	New employee Women	Employee Leaving Men	Employee Leaving Women	Number of grievances about labour practices filed, addressed, and resolved through formal grievance mechanisms	Total number of incidents of discrimination and corrective actions taken	No of employees affiliated with a formal Labour Union	
ACWA Power	22	1	66	13	16	6	4	0	0	
NOMAC	17	1	263	10	196	8	3	2	28	
Project Companies	94	6	82	6	238	6	71	0	682	
Total	133	8	411	29	450	20	78	2	710	

TABLE 2: FUEL AND ENERGY CONSUMPTION

Year	Electricity Imports MWh	Natural Gas million m ³	Fuel Oil '000 ton	Diesel ton	Fuel for Electricity %	Fuel for Water %	Energy Consumption for Electricity TJ	Energy Consumption for Water TJ	Total Energy Consumption TJ
2016	332,253	13,499	8,682	31,794	82.8%	13.8%	675,406	113,721	821,769
2015	321,309	12,344	9,078	200,802	82.6%	13.7%	659,765	109,720	798,710
2014	315,069	5,885	11,953	16,749	78%	22%	567,032	121,377	724,621

TABLE 3: SEA WATER DISCHARGES

Year	Power Plant million m ³	Water Plant million m ³	ACWA Power's share of sea water discharge million m ³	Discharge/Fuel Consumption m ³ / GJ	Sea Water Discharge/ Gross Generation m ³ / MWh	Environmental incidents
2016	11,129	2,235	3,996	16	145	10
2015	9,080	2,280	3,624	14	125	25
2014	7,523	4,237	3,851	17	163	10

TABLE 4: CHEMICAL CONSUMPTION, WASTE GENERATED AND ENVIRONMENTAL INCIDENTS

Year	Chemical Consumption ton	Hazardous Waste ton	ACWA Power's Share of Hazardous waste ton	Fly Ash ton	ACWA Power's Share of Fly Ash ton	Non-Hazardous Waste ton	ACWA Power's Share of Non-Hazardous waste ton
2016	200,264	1,101	439	33,213	12,380	60,246	33,428
2015	85,091	3,948	1,526	48,881	18,810	574,394	180,534
2014	70,107	1,691	580	33,971	13,099	19,604	5,537

TABLE 5: 2016 SAFETY STATISTICS & PERFORMANCE

	Operational			Construction		
	Employees (estimated)	Contractors (estimated)	Total (estimated)	Employees (estimated)	Contractors (estimated)	Total (estimated)
Total number of workers	2,875	1,315	4,190	172	16,385	16,557
Total man-hours worked	6,037,500	2,760,926	8,798,426	361,200	34,408,757	34,769,957
Total number of lost time occupational injuries	3	1	4	0	3 (incl fatality)	3
Total number of lost workdays due to injuries	303	90	393	0	121	121
Number of fatalities	0	0	0	0	1	1

TABLE 6: 2016 LOST TIME INCIDENTS

Site	Incident	Lost days	Employee/ Contractor
Operational	Injury to hand	193	Employee
Operational	Broken wrist	68	Employee
Operational	Head injury	Est. 90	Contractor
Operational	Fall from height	42	Employee
Construction	Struck by falling object	Fatal	Contractor
Construction	Injury to hand	45	Contractor
Construction	Impact with moving vehicle	76	Contractor

TABLE 7: HSE TRAINING

HSE Training	Production Facilities	Construction Sites (estimates)	Total (estimated)
HSE induction sessions	2,650	> 10,000	12,650
HSE toolbox talks and awareness sessions	21,300	> 2,500,000	2,521,300
HSE training sessions	630	> 2,500	3,130
Total personnel trained (estimate)	10,700	> 2,500	13,200
Total HSE training hours (estimate)	24,900	> 2,500	27,400