

SUSTAINABILITY REPORTING STANDARDS & DISCLOSURES

GRI Content Index

Statement of Use	Leader Energy has reported the information cited in this GRI content index for the period 1 January 2023 to 31 December 2023 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

	Location of the disclosures
GRI 2: General Disclosures 2021	
GRI 2-1: Organisational details	About Leader Energy
GRI 2-2: Entities included in the organisation's sustainability reporting	<ul style="list-style-type: none"> ▪ About this Report ▪ Sustainability Reporting Principles & Data Assumptions
GRI 2-3: Reporting period, frequency and contact point	
GRI 2-4: Restatement of information	This is our inaugural sustainability report, there will be no restatement of information; however, any necessary restatements will be incorporated into subsequent reports.
GRI 2-5: External assurance	
GRI 2-6: Activities, value chain, and other business relationships	About Leader Energy
GRI 2-7: Employees	<ul style="list-style-type: none"> ▪ Nurturing Talent ▪ Performance Data Table– Nurturing Talent
GRI 2-8: Workers who are not employees	
GRI 2-9: Governance structure and composition	<ul style="list-style-type: none"> ▪ Compliance & Business Ethics <p>For more details, please visit Governance page on our website for our Board Charter and respective committees charter.</p>
GRI 2-10: Nomination and selection of the highest governance body	
GRI 2-11: Chair of the highest governance body	
GRI 2-12: Role of the highest governance body in overseeing management of impacts	
GRI 2-13: Delegation of responsibility for managing impact	
GRI 2-14: Role of the highest governance body in sustainability reporting	Sustainability Governance
GRI 2-15: Conflicts of interest	<ul style="list-style-type: none"> ▪ Compliance & Business Ethics <p>For more details, please visit our Governance page on our website for our Board Charter and the individual committee charter.</p>
GRI 2-16: Communication of critical concerns	
GRI 2-17: Collective knowledge of the highest governance body	
GRI 2-18: Evaluation of the performance of the highest governance body	

	Location of the disclosures
GRI 2: General Disclosures 2021	
GRI 2-19: Remuneration policies	Please visit our website – Director and Senior Management Policy
GRI 2-20: Process to determine remuneration	
GRI 2-21: Annual total compensation ratio	Performance Data Table – Nurturing Talent
GRI 2-22: Statement on sustainable development strategy	<ul style="list-style-type: none"> ▪ Leadership Statements ▪ Sustainability Strategy
GRI 2-23: Policy commitments	
GRI 2-24: Embedding policy commitments	
GRI 2-25: Process to remediate negative impacts	<ul style="list-style-type: none"> ▪ Upholding Human Rights ▪ Compliance & Business Ethics
GRI 2-26: Mechanism for seeking advice and raising concerns	
GRI 2-27: Compliance with laws and regulations	Compliance & Business Ethics
GRI 2-28: Membership associations	<ul style="list-style-type: none"> ▪ Stakeholder Engagement ▪ Valued Partnerships
GRI 2-29: Approach to stakeholder engagement	
GRI 2-30: Collective bargaining agreements	Upholding Human Rights
GRI 3: Material Topics 2021	
GRI 3-1: Process to determine material topics	Material Matters
GRI 3-2: List of material topics	
GRI 3-3: Management of material topics	

GRI Content Index	Location of the disclosures
GRI 201: Economic Performance 2016	
Disclosure 201-1: Direct economic value generated and distributed	<ul style="list-style-type: none"> ▪ Sustainability Risks & Opportunities ▪ Climate Risks & Opportunities
Disclosure 201-2: Financial implications and other risks and opportunities due to climate change	
Disclosure 201-3: Defined benefit plan obligations and other retirement plans	<ul style="list-style-type: none"> ▪ Sustainability Risks & Opportunities ▪ Nurturing Talent
GRI 202: Market Presence 2016	
Disclosure 201-1: Ratios of standard entry level wage by gender compared to local minimum wage	Performance Data Table – Nurturing Talent
GRI 203: Indirect Economic Impacts 2016	
Disclosure 203-1: Infrastructure investments and services supported	<ul style="list-style-type: none"> ▪ Sustainability Risks & Opportunities ▪ Care for Community
Disclosure 203-2: Significant indirect economic impacts	
GRI 205: Anti-corruption 2016	
Disclosure 205-1: Operations assessed for risks related to corruption	<ul style="list-style-type: none"> ▪ Compliance & Business Ethics ▪ Performance Data Table – Compliance and Business Ethics
Disclosure 205-2: Communication and training about anti-corruption policies and procedures	
Disclosure 205-3: Confirmed incidents of corruption and action taken	
GRI 301: Materials 2016	
Disclosure 301-1: Materials used by weight or volume	Performance Data Table – Respecting the Environment
GRI 302: Energy 2016	
Disclosure 302-1: Energy consumption within the organisation	<ul style="list-style-type: none"> ▪ Decarbonise Towards Net-Zero ▪ Performance Data Table – Respecting the Environment
Disclosure 302-2: Energy consumption outside of the organisation	
Disclosure 302-3: Energy intensity	
Disclosure 302-4: Reduction of energy consumption	
Disclosure 302-5: Reduction in energy requirements of products and services	

GRI Content Index	Location of the disclosures
GRI 303: Water and Effluents 2018	
Disclosure 303-1: Interactions with water as a shared resource	<ul style="list-style-type: none"> ▪ Promoting Circular Economy ▪ Performance Data Table – Respecting the Environment
Disclosure 303-2: Management of water discharge-related impacts	
Disclosure 303-3: Water withdrawal	
Disclosure 303-4: Water discharge	
Disclosure 303-5: Water consumption	
GRI 304: Biodiversity 2016	
Disclosure 304-1: Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Biodiversity Conservation
Disclosure 304-2: Significant impacts of activities, products and services on biodiversity	
Disclosure 304-3: Habitats protected or restored	
GRI 305: Emissions 2016	
Disclosure 305-1: Direct (Scope 1) GHG emissions	<ul style="list-style-type: none"> ▪ Decarbonise Towards Net Zero ▪ Performance Data Table – Respecting the Environment
Disclosure 305-2: Energy indirect (Scope 2) GHG emission	
Disclosure 305-3: Other indirect (Scope 3) GHG emissions	
Disclosure 305-4: GHG emissions intensity	
Disclosure 305-5: Reduction of GHG emissions	
Disclosure 305-6: Emission of ozone – depleting substances (ODS)	
Disclosure 305-7: Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	
GRI 306: Waste 2020	
Disclosure 306-1: Waste generation and significant waste-related impacts	<ul style="list-style-type: none"> ▪ Promoting Circular Economy ▪ Performance Data Table – Respecting the Environment
Disclosure 306-2: Management of significant waste-related impacts	
Disclosure 306-3: Waste generated	
Disclosure 306-4: Waste diverted from disposal	
Disclosure 306-5: Waste directed to disposal	

GRI Content Index	Location of the disclosures
GRI 401: Employment 2016	
Disclosure 401-1: New employee hires and employee turnover	Performance Data Table – Nurturing Talent
Disclosure 401-3: Parental leave	
GRI 403: Occupational Health and Safety 2018	
Disclosure 403-1 Occupational health and safety management system	<ul style="list-style-type: none"> ▪ Workplace Health & Safety ▪ Performance Data Table – Workplace Health & Safety
Disclosure 403-2 Hazard identification, risk assessment, and incident investigation	
Disclosure 403-3: Occupational health services	
Disclosure 403-4: Worker participation, consultation, and communication on occupational health and safety	
Disclosure 403-5: Worker training on occupational health and safety	
Disclosure 403-6: Promotion of worker health	
Disclosure 403-7: Prevention and mitigation of occupational health and safety impact directly linked by business relationships	
Disclosure 403-8: Workers covered by an occupational health and safety management system	
Disclosure 403-9: Work-related injuries	
Disclosure 403-10: Work-related ill health	
GRI 404: Training and Education 2016	
Disclosure 404-1: Average hours of training per year per employee	<ul style="list-style-type: none"> ▪ Nurturing Talent ▪ Performance Data Table – Nurturing Talent
Disclosure 404-2: Programmes for upgrading employee skills and transition assistance programmes	
Disclosure 404-3: Percentage of employees receiving regular performance and career development reviews	
GRI 405: Diversity and Equal Opportunity 2016	
Disclosure 405-1: Diversity of governance bodies and employees	Performance Data Table – Nurturing Talent
Disclosure 405-2: Ratio of basic salary and remuneration of women to men	Please visit Board of Directors page within our website for more details on diversity of our governance bodies.

GRI Content Index	Location of the disclosures
GRI 406: Non-discrimination 2016	
Disclosure 406-1: Incidents of discrimination and corrective actions taken	Upholding Human Rights
GRI 407: Freedom of Association and Collective Bargaining 2016	
Disclosure 407-1: Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Upholding Human Rights
GRI 408: Child Labour 2016	
Disclosure 408-1: Operations and suppliers at significant risk for incidents of child labour	Upholding Human Rights
GRI 409: Forced or Compulsory Labour 2016	
Disclosure 409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labour	Upholding Human Rights
GRI 410: Security Practices 2016	
Disclosure 410-1: Security personnel trained in human rights policies or procedures	Upholding Human Rights
GRI 411: Rights of Indigenous Peoples 2016	
Disclosure 411-1: Incidents of violations involving rights of indigenous peoples	Upholding Human Rights
GRI 413: Local Communities 2016	
Disclosure 413-1: Operations with local community engagement, impact assessments, and development programmes	<ul style="list-style-type: none"> ▪ Care for Community ▪ Upholding Human Rights
Disclosure 413-2: Operations with significant actual and potential negative impacts on local communities	
GRI 414: Supplier Social Assessment 2016	
Disclosure 414-1: New suppliers that were screened using social criteria	<ul style="list-style-type: none"> ▪ Upholding Human Rights ▪ Sustainable Supply Chain
Disclosure 414-2: Negative social impacts in the supply chain and actions taken	
GRI 415: Public Policy 2016	
Disclosure 415-1: Political contributions	<ul style="list-style-type: none"> ▪ Compliance & Business Ethics ▪ Performance Data Table – Compliance & Business Ethics

GRI Content Index	Location of the disclosures
GRI 418: Customer Privacy 2016	
Disclosure 418-1: Substantiated complaints concerning breaches of customer privacy and losses of customer data	<ul style="list-style-type: none"> ▪ Cybersecurity ▪ Performance Data Table - Cybersecurity

Sustainability Accounting Standard Board (SASB)

Leader Energy has reported the information cited in this SASB content index for the period 1 January 2023 to 31 December 2023 with reference to the SASB Sustainability Accounting Standard for the electric utilities & power generations, and solar technology and project developers.

Topic	Accounting Metric	Unit	Location of Disclosures
Greenhouse Gas Emissions	1) Gross global Scope 1 emissions Percentage covered under:	Tonnes CO ₂ e %	Performance Data Table – Respecting the Environment
	2) Emissions-limiting regulations 3) Emissions-reporting regulations	%	
	Greenhouse gas (GHG) emissions associated with power deliveries	Tonnes CO ₂ e	Decarbonise Towards Net Zero
	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	n/a	
Air Quality	Air emissions of the following pollutants: 1) NO _x (excluding N ₂ O), 2) SO _x 3) particulate matter (PM ₁₀) 4) lead (Pb) 5) mercury (Hg)	Tonnes	Performance Data Table – Respecting the Environment
Water Management	1) Total water withdrawn 2) Total water consumed	1,000 m ³ 1,000 m ³	Performance Data Table – Respecting the Environment
	Number of incidents of non-compliance associated with water quality permits, standards and regulations	Number	
	Description of water management risks and discussion of strategies and practices to mitigate those risks	N/A	Climate Risks & Opportunities
Coal Ash Management	1) Amount of coal combustion residuals (CCR) generated and 2) Percentage recycled	Tonnes %	Performance Data Table – Respecting the Environment
Employee Health & Safety	1) Total recordable incident rate 2) Fatality rate 3) Near miss frequency rate	Rate	Performance Data Table – Workplace Health & Safety
Energy Management in Manufacturing	1) Total energy consumed 2) Percentage grid electricity 3) Percentage renewable	GJ % %	Performance Data Table – Respecting the Environment

Topic	Accounting Metric	Unit	Location of Disclosures
Hazardous Waste Management	1) Amount of hazardous waste generated	Tonnes	Performance Data Table – Respecting the Environment
	2) Percentage recycled	%	
	1) Number and aggregate quantity of reportable spills	Number	
	2) Quantity recovered	kg	
Ecological Impacts of Project Development	Number and duration of project delays related to ecological impacts	Number	Performance Data Table – Respecting the Environment
	Description of efforts in solar energy system project development to address community and ecological impacts	N/A	<ul style="list-style-type: none"> ▪ Promote Sustainable Energy ▪ Biodiversity Conservation
Materials Sourcing	Description of the management of risks associated with the use of critical materials	N/A	Sustainable Supply Chain
	Description of the management of environmental risks associated with the polysilicon supply chain	N/A	

Activity Metric	Unit	Location of Disclosures
Length of transmission and distribution lines	km	Performance Data Table – Respecting the Environment
Total electricity generated: 1) Percentage by major energy source	%	
Total capacity of completed solar energy systems	MW	

IFRS S2 Climate-related Disclosures

This content index is based on the International Sustainability Standards Board (ISSB)'s IFRS S2 Climate-related Disclosures released in June 2023. Relevant information can be found in Leader Energy Sustainability Report 2023.

Disclosure Description	Location of Disclosures within Climate Risks & Opportunities section
<p>Governance</p> <p>The objective of climate-related financial disclosures on governance is to enable users of general purpose financial reporting to understand the governance processes, controls and procedures used to monitor and manage climate-related risks and opportunities.</p>	<p>Climate Governance</p> <ul style="list-style-type: none"> ▪ Board-level Governance ▪ Management-level Governance
<p>Strategy</p> <p>The objective of climate-related financial disclosures on strategy is to enable users of general purpose financial reporting to understand an entity's strategy for managing climate-related risks and opportunities.</p>	<p>Strategy</p> <ul style="list-style-type: none"> ▪ Climate Time Horizons ▪ Climate Risks and Opportunities Assessments ▪ Climate Strategy
<p>Risk Management</p> <p>The objective of climate-related financial disclosures on risk management is to enable users of general purpose financial reports to understand an entity's processes to identify, assess, prioritise and monitor climate-related risks and opportunities, including whether and how those processes are integrated into and inform the entity's overall risk management process.</p>	<p>Risk Management</p> <ul style="list-style-type: none"> ▪ Risk and Opportunity Assessments
<p>Metrics and Targets</p> <p>The objective of climate-related financial disclosures on metrics and targets is to enable users of general purpose financial reports to understand an entity's performance in relation to its climate-related risks and opportunities, including progress towards any climate-related targets it has set, and any targets it is required to meet by law or regulation.</p>	<p>Metrics and Targets</p>