

# Annex A: Reporting Template

(For additional guidance on how to answer the Topics, organizations may refer to Annex B: Topic Guide)

## Contextual Information

| Company Details  |  |
|--|--|
| Name of Organization   | Coal Asia Holdings, Inc.   |
| Location of Headquarters   | 3/F JTKC Centre 2155 Don Chino Roces Avenue, Makati City   |
| Location of Operations   | Old Macopa, Municipality of Manay, Province of Davao Oriental  |
| Report Boundary: Legal entities (e.g. subsidiaries) included in this report* | This sustainability report covers the performance of Coal Asia Holdings, Inc.  |
| Business Model, including Primary Activities, Brands, Products, and Services | Coal Asia Holdings, Inc. is an investment holding company of companies specializing in the exploration, development, and mining of coal and other energy related businesses in the Philippines |
| Reporting Period   | January to December 2023   |
| Highest Ranking Person responsible for this report                           | Johnson Sanhi Jr.<br>President and Chief Operating Officer   |

*\*If you are a holding company, you could have an option whether to report on the holding company only or include the subsidiaries. However, please consider the principle of materiality when defining your report boundary.*

## Materiality Process

**Explain how you applied the materiality principle (or the materiality process) in identifying your material topics.<sup>1</sup>**

<sup>1</sup> See [GRI 102-46](#) (2016) for more guidance.

The management of COAL Asia Holdings, Inc. used the Sustainability Accounting Standard Board (SASB) Materiality Map in the assessment and determination of the materiality process, principles and topics.

Coal Asia Holdings, Inc. had minimal activities for the reporting period January to December 2023 and as such had minimal significant economic, environmental, and social impacts that will substantially affect the decisions of its stakeholders.

## ECONOMIC

### Economic Performance

#### Direct Economic Value Generated and Distributed

| Disclosure   | Amount    | Units |
|--|-----------|-------|
| Direct economic value generated (revenue)                                  | 0         | PhP   |
| Direct economic value distributed:   |           |       |
| a. Operating costs   | 0         | PhP   |
| b. Employee wages and benefits   | 1,934,021 | PhP   |
| c. Payments to suppliers, other operating costs                            | 2,575,210 | PhP   |
| d. Dividends given to stockholders and interest payments to loan providers | 0         | PhP   |
| e. Taxes given to government   | 70,391    | PhP   |
| f. Investments to community (e.g. donations, CSR)                          | 0         | PhP   |

| What is the impact and where does it occur? What is the organization's involvement in the impact? | Which stakeholders are affected?    | Management Approach   |
|---|-------------------------------------|---|
| In 2023, COAL had minimal activities which would affect or create an impact on the                | Customers, Employees, Shareholders, | The COAL management considers and studies the Coal prices and market before undertaking any further |

|  |  |   |
|--|--|---|
| country's economy whether through electricity prices, or the supply and demand of coal production.   | Community and Government   | exploratory and mining activities in order to ensure the profitability and viability of the projects.   |
| <b>What are the Risk/s Identified?</b>   | <b>Which stakeholders are affected?</b>  | <b>Management Approach</b>  |
| Due to the minimal activity of Coal Asia, the following corresponding risks were identified: <ul style="list-style-type: none"> <li>1. Employment</li> <li>2. Downward trend of Coal Prices in the World Market</li> <li>3. Coal and Power Under Supply</li> </ul>   | Shareholders, Employees, Government, Partners, Suppliers, Contractors, the Community and the Environment | Although COAL currently has minimal mining , exploratory or operational activities. COAL seeks to ensure its continued business viability by looking into possible partnerships with existing coal mines and exploration of new possible sources / mines. |
| <b>What are the Opportunity/ies Identified?</b>  | <b>Which stakeholders are affected?</b>  | <b>Management Approach</b>  |
| The steady increase in the country's population has created an additional power purchase and production demand, whilst the increase in economic development, growth and technological and scientific enhancements have paved the way for more accurate determination of possible coal mining sites and more eco-friendly and efficient production methods. | Shareholders, Employees, Government, Partners, Suppliers, Contractors, the Community and the Environment | COAL aims to continuously monitor the power and coal market conditions and continuously acquire knowledge on the industries latest technological enhancements and innovations.  |

### Climate-related risks and opportunities<sup>2</sup>

| Governance  | Strategy  | Risk Management  | Metrics and Targets   |
|---|---|--|---|
| COAL has corporate environmental programs which seeks | According to the Union of Concerned Scientists, climate | Pollution Control Officers are designated per site / office to | Since COAL is currently minimally involved in any mining or |

<sup>2</sup> Adopted from the Recommendations of the Task Force on Climate-Related Financial Disclosures. The TCFD Recommendations apply to non-financial companies and financial-sector organizations, including banks, insurance companies, asset managers and asset owners.

|  |  |   |  |
|--|--|---|--|
| <p>to address factors that affect climate change such as air emission and both solid and waste pollution.</p> <p>The board and management team meet and discuss regularly the environmental effects of the coal mining and power industry and its impact on the company and its projects viability and sustainability.</p> | <p>change is coal burning’s most serious long term global and environmental impact. Coal which is composed mostly of carbon reacts with oxygen when burned to produce Carbon Dioxide, one of the greenhouse gases which cause the increase in the Earth’s temperature. Due to the negative impact of coal sourced electricity generation on the environment, there is an increase in renewable energy projects and sources which are more supported by the local governments and financial institutions. .</p> <p>COAL management however, is expected to continuously be aware of the latest developments and technologies in the field of mining and coal power production, specifically those that increase production efficiency and produce lower air emissions and pollutants.</p> | <p>assess and manage all climate related risks and ensure the compliance of all DENR environmental rules and regulations.</p> | <p>exploratory activities, the company has no assessment and management of climate related risks.</p> <p>For future activities, the COAL management and pollution control officers will provide programs to reduce the emissions, pollution and unnecessary energy and resource usage and wastage.</p> |
|--|--|---|--|

## Procurement Practices

### Proportion of spending on local suppliers

| Disclosure   | Quantity | Units |
|--|----------|-------|
| Percentage of procurement budget used for significant locations of operations that is spent on local suppliers | 0        | %     |

| What is the impact and where does it occur? What is the organization's involvement in the impact?   | Which stakeholders are affected?      | Management Approach   |
|---|---------------------------------------|---|
| COAL is a holding company and its subsidiary currently does not procure any materials as the company has minimal operational, exploratory or mining activities being conducted.   | Suppliers, Management and Contractors | Should mining activities resume and the procurement of materials be necessary, the management team will ensure that appropriate policies, guidelines and procedures be formulated and strictly enforced such as supplier accreditation policy |
| <b>What are the Risk/s Identified?</b>  |                                       |   |
| As mentioned earlier, COAL is currently not embarking on any activities. However, should the need arise it would be important to consider supplier and contractor credibility and performance risks and material or production quality. |                                       |   |
| <b>What are the Opportunity/ies Identified?</b>   |                                       |   |
| Future contractors and suppliers are expected to align their practices and quality standards with that of COAL's.   |                                       |   |

## Anti-corruption

### Training on Anti-corruption Policies and Procedures

| Disclosure   | Quantity | Units |
|--|----------|-------|
| Percentage of employees to whom the organization's anti-corruption policies and procedures have been communicated to         | 0        | %     |
| Percentage of business partners to whom the organization's anti-corruption policies and procedures have been communicated to | 0        | %     |
| Percentage of directors and management that have received anti-corruption training   | 0        | %     |
| Percentage of employees that have received anti-corruption training  | 0        | %     |

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|--|--|--|
| <b>What is the impact and where does it occur? What is the organization's involvement in the impact?</b>   | <b>Which stakeholders are affected?</b>                    | <b>Management Approach</b>   |
| As a publicly listed company, COAL values and puts high regard to the maintenance of high standards of ethical conduct at all times and across all its constituents. | Employees, Suppliers, Government, Management and Community | COAL implements a code of conduct applicable to all its constituents. Violators will be reprimanded and sanctioned accordingly.                              |
| <b>What are the Risk/s Identified?</b>   | <b>Which stakeholders are affected?</b>                    | <b>Management Approach</b>   |
| Corrupt act such as fraudulent transactions done by employees and the management in order to better their current stature in life or to increase financial gains     | Employees, Suppliers, Government, Management and Community | Aside from the company's anti-corruption policies, All COAL employees are briefed and informed of all companywide policies during their initial orientation. |
| <b>What are the Opportunity/ies Identified?</b>  | <b>Which stakeholders are affected?</b>                    | <b>Management Approach</b>   |
| The creation of anti-corruption policies alongside other company policies foster employee and management integrity and   | Employees, Shareholders, Suppliers, Government,            | The anti-corruption code must be strictly enforced and reviewed timely and adjusted accordingly.   |

|                                      |                          |  |
|--------------------------------------|--------------------------|--|
| honesty and increase company values. | Management and Community |  |
|--------------------------------------|--------------------------|--|

Incidents of Corruption

| Disclosure   | Quantity | Units |
|--|----------|-------|
| Number of incidents in which directors were removed or disciplined for corruption                        | 0        | #     |
| Number of incidents in which employees were dismissed or disciplined for corruption                      | 0        | #     |
| Number of incidents when contracts with business partners were terminated due to incidents of corruption | 0        | #     |

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|--|--|--|
| <b>What is the impact and where does it occur? What is the organization’s involvement in the impact?</b>   | <b>Which stakeholders are affected?</b>                                    | <b>Management Approach</b>   |
| There have been no incidents of corruption within the COAL organization.   | Employees, Shareholders, Government, Contractors, Management and Community | COAL implements a code of conduct applicable to all its constituents. Violators will be reprimanded and sanctioned accordingly.                              |
| <b>What are the Risk/s Identified?</b>   | <b>Which stakeholders are affected?</b>                                    | <b>Management Approach</b>   |
| Corrupt acts such as fraudulent transactions done by employees and the management in order to better their current stature in life or to increase financial gains OR payment to the Government for certain favors. | Employees, Suppliers, Government, Contractors, Management and Community    | Aside from the company’s anti-corruption policies, All COAL employees are briefed and informed of all companywide policies during their initial orientation. |
| <b>What are the Opportunity/ies Identified?</b>  | <b>Which stakeholders are affected?</b>                                    | <b>Management Approach</b>   |

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|--|--|---|
| <p>The creation of anti-corruption policies alongside other company policies foster employee and management integrity and honesty and increase company values.</p> | <p>Employees,<br/>Shareholders, Suppliers,<br/>Government,<br/>Contractors,<br/>Management and<br/>Community</p> | <p>The anti-corruption code must be strictly enforced and reviewed timely and adjusted accordingly.</p> |
|--|--|---|



# ENVIRONMENT

## Resource Management

Energy consumption within the organization:

| Disclosure                             | Quantity      | Units |
|--|---------------|-------|
| Energy consumption (renewable sources) | N/A           | GJ    |
| Energy consumption (gasoline)          | N/A           | GJ    |
| Energy consumption (LPG)               | N/A           | GJ    |
| Energy consumption (diesel)            | 0             | GJ    |
| Energy consumption (electricity)       | 50 camp usage | kWh   |

Reduction of energy consumption

| Disclosure                     | Quantity | Units |
|--------------------------------|----------|-------|
| Energy reduction (gasoline)    | N/A      | GJ    |
| Energy reduction (LPG)         | N/A      | GJ    |
| Energy reduction (diesel)      | N/A      | GJ    |
| Energy reduction (electricity) | N/A      | kWh   |
| Energy reduction (gasoline)    | N/A      | GJ    |

| What is the impact and where does it occur? What is the organization's involvement in the impact?  | Which stakeholders are affected?                              | Management Approach  |
|--|---|--|
| In 2023, COAL is a holding company and its subsidiary had minimal activities exploratory or mining which resulted in minor energy consumption which is attributed to office use. | Employees, Shareholders, Government, Management and Community | The COAL management and pollution control officers will provide programs to reduce the emissions, pollution and unnecessary energy and resource usage and wastage as well as subscribe to the latest innovations which strive to enhance energy use efficiency should operations resume. |

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| <b>What are the Risk/s Identified?</b>   | <b>Which stakeholders are affected?</b>                       |
| Aside from having a significant negative environmental impact through the production of greenhouse gasses, Risks related to the production and use of coal include the threat of renewable energy sources and government regulations which promote the same. | Employees, Shareholders, Government, Management and Community |
| <b>What are the Opportunity/ies Identified?</b>  | <b>Which stakeholders are affected?</b>                       |
| The continued innovations and technological advances in the energy sector allow for company growth opportunities which allow for less environmental impact should the company resume its activities.   | Employees, Shareholders, Government, Management and Community |

Water consumption within the organization

| Disclosure                | Quantity            | Units        |
|---------------------------|---------------------|--------------|
| Water withdrawal          | N/A                 | Cubic meters |
| Water consumption         | 3,340 (camp supply) | Cubic meters |
| Water recycled and reused | N/A                 | Cubic meters |

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| <b>What is the impact and where does it occur? What is the organization's involvement in the impact?</b> | <b>Which stakeholders are affected?</b> | <b>Management Approach</b>  |
| COAL is a holding company and had minimal activities which resulted in minor water                       | Employees, Shareholders,                | The COAL management and pollution control officers will provide programs to reduce the emissions, pollution and |

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| consumption which is attributed to office use.  | Government, Management and Community                          | unnecessary water and resource usage and wastage as well as subscribe to the latest innovations which strive to enhance water consumption efficiency should operations resume.<br><br>Pollution control officers are expected to comply with all DENR water effluent discharge standards upon resumption of company activities. |
| <b>What are the Risk/s Identified?</b>  | <b>Which stakeholders are affected?</b>                       |   |
| Upon resumption of company activities, it is imperative that the water discharge of the mining / exploratory sites adhere to the effluent water standards published by the DENR | Employees, Shareholders, Government, Management and Community |   |
| <b>What are the Opportunity/ies Identified?</b>   | <b>Which stakeholders are affected?</b>                       |   |
| Alternative sources of water such as rainwater may be used as an alternative to traditional water sources such as rivers.   | Employees, Shareholders, Government, Management and Community |   |

Materials used by the organization

| Disclosure  | Quantity | Units     |
|---|----------|-----------|
| Materials used by weight or volume  |          |           |
| <ul style="list-style-type: none"> <li>renewable</li> </ul>   | N/A      | kg/liters |
| <ul style="list-style-type: none"> <li>non-renewable</li> </ul>   | N/A      | kg/liters |
| Percentage of recycled input materials used to manufacture the organization's primary products and services |          | %         |

| What is the impact and where does it occur? What is the organization's involvement in the impact? | Which stakeholders are affected? | Management Approach  |
|---|----------------------------------|--|
| COAL is a holding company and had minimal activities which resulted in minimal material           | Employees and Management         | The COAL management and pollution control officers will provide programs to reduce the emissions, pollution and unnecessary resource usage and |

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| consumption used in the office premises.<br><br>Materials used during the year are limited to gasoline or diesel for transportation used and office supplies.  |   | wastage as well as subscribe to the latest innovations which strive to enhance resource and materials efficiency should operations resume. |
| <b>What are the Risk/s Identified?</b>   | <b>Which stakeholders are affected?</b>         | The organization will as much as possible use eco-friendly materials in the daily operations should activities resume.                     |
| No risks were identified as the company is currently not operational and undertaking any activities.   | n/a   |  |
| <b>What are the Opportunity/ies Identified?</b>  | <b>Which stakeholders are affected?</b>         |  |
| As the world becomes more conscious of environmental changes, COAL, should activities resume, will have the option to make use of materials which are geared toward more environmentally friendly effects. | Employees, Management, government and community |  |

Ecosystems and biodiversity (whether in upland/watershed or coastal/marine)

| Disclosure  | Quantity | Units |
|---|----------|-------|
| Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas | N/A      |       |
| Habitats protected or restored  | N/A      | ha    |
| IUCN <sup>3</sup> Red List species and national conservation list species with habitats in areas affected by operations                   | N/A      |       |

<sup>3</sup> International Union for Conservation of Nature

|  |   |   |
|--|---|---|
| <b>What is the impact and where does it occur? What is the organization's involvement in the impact?</b>   | <b>Which stakeholders are affected?</b> | <b>Management Approach</b>  |
| In 2023, COAL's subsidiary had minimal activities exploratory or mining which resulted in little to no effect on the surrounding ecosystem and biodiversity.   | Community and Government                | The management undertakes programs such as reforestation and tree planting activities within the mining compound and other environmental stewardship programs which aims to maintain the natural ecosystems and biodiversities located in the project site areas. |
| <b>What are the Risk/s Identified?</b>   | <b>Which stakeholders are affected?</b> |   |
| No risks were identified as the company is currently not operational and undertaking any activities.   | n/a                                     |   |
| <b>What are the Opportunity/ies Identified?</b>  | <b>Which stakeholders are affected?</b> |   |
| Should mining and explorations resume, it would be in the company's best interest as well as the community to maintain the surrounding areas of the mining sites in order to extend and fully utilize its useful life. | Shareholders, Community and Government  |   |

## Environmental impact management

### Air Emissions

#### GHG

| Disclosure                              | Quantity | Units                    |
|---|----------|--------------------------|
| Direct (Scope 1) GHG Emissions          | N/A      | Tonnes CO <sub>2</sub> e |
| Energy indirect (Scope 2) GHG Emissions | N/A      | Tonnes CO <sub>2</sub> e |

|   |     |        |
|---|-----|--------|
| Emissions of ozone-depleting substances (ODS) | N/A | Tonnes |
|---|-----|--------|

| <b>What is the impact and where does it occur? What is the organization's involvement in the impact?</b>   | <b>Which stakeholders are affected?</b> | <b>Management Approach</b>   |
|--|---|--|
| <p>According to the Union of Concerned Scientists, climate change is coal burning's most serious long term global and environmental impact. Coal which is composed mostly of carbon reacts with oxygen when burned to produce Carbon Dioxide, one of the greenhouse gases which cause the increase in the Earth's temperature. Due to the negative impact of coal sourced electricity generation on the environment, there is an increase in renewable energy projects and sources which are more supported by the local governments.</p> <p>Since COAL is a holding company and its subsidiary is currently not mining or in exploratory activities, the company has no air emissions attributable to the company's operations.</p> | Management, Community and Government    | <p>COAL has corporate environmental programs which seeks to address factors that affect climate change such as air emission and both solid and waste pollution.</p> <p>The board and management team meet and discuss regularly the environmental effects of the coal mining and power industry and its impact on the company and its projects viability and sustainability.</p> <p>Pollution Control Officers are designated per site / office to assess and manage all climate related risks and ensure the compliance of all DENR environmental rules and regulations.</p> <p>For future activities, the COAL management and pollution control officers will provide programs to reduce the emissions, pollution and unnecessary energy and resource usage and wastage.</p> |
| <b>What are the Risk/s Identified?</b>   | <b>Which stakeholders are affected?</b> |  |
| No risks were identified as the company is currently not operational and undertaking any activities.   | n/a                                     |  |
| <b>What are the Opportunity/ies Identified?</b>  | <b>Which stakeholders are affected?</b> |  |
| COAL management is expected to continuously be aware of the latest developments and technologies in the field of   | Management, Community and Government    |  |

|  |  |
|--|--|
| mining and coal power production, specifically those that increase production efficiency and produce lower air emissions and pollutants. |  |
|--|--|

Air pollutants

| Disclosure                           | Quantity | Units |
|--------------------------------------|----------|-------|
| NO <sub>x</sub>                      | N/A      | kg    |
| SO <sub>x</sub>                      | N/A      | kg    |
| Persistent organic pollutants (POPs) | N/A      | kg    |
| Volatile organic compounds (VOCs)    | N/A      | kg    |
| Hazardous air pollutants (HAPs)      | N/A      | kg    |
| Particulate matter (PM)              | N/A      | kg    |

| What is the impact and where does it occur? What is the organization’s involvement in the impact?   | Which stakeholders are affected?     | Management Approach   |
|---|--------------------------------------|---|
| Since COAL is a holding company and its subsidiary is currently not mining or in exploratory activities, the company has no air emissions attributable to the company’s operations. | Management, Community and Government | COAL has corporate environmental programs which seeks to address factors that affect climate change such as air emission and solid and effluent waste pollution.<br><br>The board and management team meet and discuss regularly the environmental effects of the coal mining and power industry and its impact on the company and its projects viability and sustainability. |
| What are the Risk/s Identified?   | Which stakeholders are affected?     |   |
| No risks were identified as the company is currently not operational and undertaking any activities.  | n/a                                  |   |
| What are the Opportunity/ies Identified?  | Which stakeholders are affected?     |   |

|  |   |   |
|--|---|---|
| <p>COAL management is expected to continuously be aware of the latest developments and technologies in the field of mining and coal power production, specifically those that increase production efficiency and produce lower air emissions and pollutants.</p> | <p>Management, Community and Government</p> | <p>Pollution Control Officers are designated per site / office to assess and manage all climate related risks and ensure the compliance of all DENR environmental rules and regulations.</p> <p>For future activities, the COAL management and pollution control officers will provide programs to reduce the emissions, pollution and unnecessary energy and resource usage and wastage.</p> |
|--|---|---|

## **Solid and Hazardous Wastes**

### Solid Waste

| Disclosure                  | Quantity | Units |
|-----------------------------|----------|-------|
| Total solid waste generated | 180      | kg    |
| Reusable                    | N/A      | kg    |
| Recyclable                  | N/A      | kg    |
| Composted                   | N/A      | kg    |
| Incinerated                 | N/A      | kg    |
| Residuals/Landfilled        | N/A      | kg    |

| What is the impact and where does it occur? What is the organization's involvement in the impact?  | Which stakeholders are affected?                       | Management Approach  |
|--|--|--|
| <p>Since COAL is a holding company and its subsidiary is currently not mining or in exploratory activities, the company has little to no solid wastes. If any, these wastes are primarily produced by the head office.</p> | <p>Management, Employees, Community and Government</p> | <p>COAL has corporate environmental programs which seeks to address factors that affect the environment. Pollution Control Officers are designated per site / office to assess and manage all solid waste related risks and ensure the compliance of all DENR environmental rules and regulations.</p> |



|  |   |   |
|--|---|---|
| <b>What are the Risk/s Identified?</b>   | <b>Which stakeholders are affected?</b>         | Additionally, COAL also enforces policies such as waste segregation and reusing and recycling of possible materials such as plastics and papers used. |
| No risks were identified as the company is currently not operational and undertaking any activities.   | n/a   |   |
| <b>What are the Opportunity/ies Identified?</b>  | <b>Which stakeholders are affected?</b>         |   |
| COAL management is expected to continuously be aware of the latest developments and technologies in the field of mining and coal power production, specifically those that increase production efficiency and reduce solid waste generation.<br><br>In order to minimize solid wastes and expenses, a reduce, reuse and recycle program is also being implemented by the organization. | Management, Employees, Community and Government |   |

Hazardous Waste

| Disclosure                                  | Quantity | Units |
|---|----------|-------|
| Total weight of hazardous waste generated   | 36       | kg    |
| Total weight of hazardous waste transported | N/A      | kg    |

|   |   |   |
|---|---|---|
| <b>What is the impact and where does it occur? What is the organization's involvement in the impact?</b>                                      | <b>Which stakeholders are affected?</b>         | <b>Management Approach</b>  |
| Since COAL is a holding company and its subsidiary is currently not mining or in exploratory activities, the company has no hazardous wastes. | Management, Employees, Community and Government | Aside from the presence of corporate environmental programs which seeks to address factors that affect the environment. |
| <b>What are the Risk/s Identified?</b>  | <b>Which stakeholders are affected?</b>         |   |

|  |   |  |
|--|---|--|
| No risks were identified as the company is currently not operational and undertaking any activities. | n/a                                     | Pollution Control Officers are designated per site / office to assess and manage all hazardous waste, its corresponding risks and ensure the compliance of all DENR environmental rules and regulations. |
| <b>What are the Opportunity/ies Identified?</b>  | <b>Which stakeholders are affected?</b> |  |
| No risks were identified as the company is currently not operational and undertaking any activities. | n/a                                     |  |

### Effluents

| Disclosure                       | Quantity | Units        |
|----------------------------------|----------|--------------|
| Total volume of water discharges | 0        | Cubic meters |
| Percent of wastewater recycled   | N/A      | %            |

| What is the impact and where does it occur? What is the organization's involvement in the impact?   | Which stakeholders are affected?                | Management Approach  |
|---|---|--|
| Since COAL is a holding company and its subsidiary is currently not mining or in exploratory activities, the company has little to no solid wastes. If any, these wastes are primarily produced by the head office. | Management, Employees, Community and Government | Pollution Control Officers are designated per site / office to assess and manage all water effluent wastes, its corresponding risks and ensure the compliance of all DENR environmental rules and regulations. |
| <b>What are the Risk/s Identified?</b>  | <b>Which stakeholders are affected?</b>         |  |
| No risks were identified as the company is currently not operational and undertaking any activities.  | n/a   |  |

| What are the Opportunity/ies Identified?   | Which stakeholders are affected? |
|--|----------------------------------|
| No opportunities were identified as the company is currently not operational and undertaking any activities. | n/a                              |

## Environmental compliance

### Non-compliance with Environmental Laws and Regulations

| Disclosure   | Quantity | Units |
|--|----------|-------|
| Total amount of monetary fines for non-compliance with environmental laws and/or regulations | 0        | PhP   |
| No. of non-monetary sanctions for non-compliance with environmental laws and/or regulations  | 0        | #     |
| No. of cases resolved through dispute resolution mechanism                                   | 0        | #     |

| What is the impact and where does it occur? What is the organization's involvement in the impact?  | Which stakeholders are affected?                               | Management Approach  |
|--|--|--|
| COAL is in compliance with the laws and regulations which protect the environment surrounding the sites.   | Government, Employees, Shareholder, Stakeholders and Community | Aside from the presence of corporate environmental programs which seeks to address factors that affect the environment.  |
| What are the Risk/s Identified?  | Which stakeholders are affected?                               |  |
| Non-compliance to environmental compliance procedures, rules, laws and regulations implemented by the DENR lead to the deterioration of the surrounding environment and corresponding sanctions and penalties from the DENR. | Government, Employees, Shareholder, Stakeholders and Community | Pollution Control Officers are designated per site / office to assess and manage all hazardous waste, its corresponding risks and ensure the compliance of all DENR environmental rules and regulations. |

| <b>What are the Opportunity/ies Identified?</b>   | <b>Which stakeholders are affected?</b>   |
|---|---|
| <p>With the compliance and adherence to environmental protection and the compliance to the rules which further seeks to protect the environment, the proper maintenance of the future project and site surroundings will ensure the long term viability of the project.</p> | <p>Government,<br/>Employees,<br/>Shareholder,<br/>Stakeholders and<br/>Community</p> |

## SOCIAL

### Employee Management

#### Employee Hiring and Benefits

##### Employee data

| Disclosure   | Quantity | Units |
|--|----------|-------|
| Total number of employees <sup>4</sup>             |          |       |
| a. Number of female employees                      | 1        | #     |
| b. Number of male employees                        | 2        | #     |
| Attrition rate <sup>5</sup>                        | 2%       | rate  |
| Ratio of lowest paid employee against minimum wage | 1:1      | ratio |

##### Employee benefits

| List of Benefits                          | Y/N | % of female employees who availed for the year | % of male employees who availed for the year |
|---|-----|--|--|
| SSS                                       |     | 100%   | 100%   |
| PhilHealth                                |     | 100%   | 100%   |
| Pag-ibig                                  |     | 100%   | 100%   |
| Parental leaves                           |     | 0  | 0  |
| Vacation leaves                           |     | 100%   | 100%   |
| Sick leaves                               |     | 0  | 0  |
| Medical benefits (aside from PhilHealth)) |     | 0  | 0  |
| Housing assistance (aside from Pag-ibig)  |     | 0  | 0  |

<sup>4</sup> Employees are individuals who are in an employment relationship with the organization, according to national law or its application ([GRI Standards 2016 Glossary](#))

<sup>5</sup> Attrition are = (no. of new hires – no. of turnover)/(average of total no. of employees of previous year and total no. of employees of current year)

|                                  |  |   |   |
|----------------------------------|--|---|---|
| Retirement fund (aside from SSS) |  | 0 | 0 |
| Further education support        |  | 0 | 0 |
| Company stock options            |  | 0 | 0 |
| Telecommuting                    |  | 0 | 0 |
| Flexible-working Hours           |  | 0 | 0 |
| (Others)                         |  | 0 | 0 |

|  |  |
|--|--|
| <b>What is the impact and where does it occur?<br/>What is the organization's involvement in the impact?</b>   | <b>Management Approach</b>   |
| <p>At COAL, its human resources are considered one of the company's most important factors in achieving its goals and targets.</p> <p>Aside from the provision of all government mandated benefits, COAL seeks to provide a competitive career growth and compensation package for all its employees and additional company initiated benefits such as health care cards and additional performance based incentives.</p>  | <p>Aside from the competitive compensation and benefit packages offered to all employees of the company, COAL management also employs a vigorous employment selection process which is spearheaded by the Human Resource Department.</p> |
| <b>What are the Risk/s Identified?</b>   | <b>Management Approach</b>   |
| <p>COAL's subsidiary is currently not mining or in exploratory activities.</p> <p>Should operations resume, possible risks include the location of work as the mines will be situated in remote areas of the country, it is often quite difficult to find local employees with the technical knowledge needed for the project. Moreover, due to a competitive market for employees with the proper and adequate technical knowhow, turnover rates may be high.</p> | <p>COAL maintains a competitive compensation and benefit package to entice employees to join the company and lower employment turnover.</p>  |
| <b>What are the Opportunity/ies Identified?</b>  | <b>Management Approach</b>   |
| <p>COAL seeks to provide its employees with career development opportunities and both government mandated and company initiative benefits.</p>   | <p>The management provides a venue and encourages its constituents to partake in training, conferences, and seminars which will not only enhance and further the company's</p>   |

|  |  |
|--|--|
|  | growth but the employees career and valuability as well. |
|--|--|

Employee Training and Development

| Disclosure                                   | Quantity | Units          |
|--|----------|----------------|
| Total training hours provided to employees   |          |                |
| a. Female employees                          | 0        | hours          |
| b. Male employees                            | 0        | hours          |
| Average training hours provided to employees |          |                |
| a. Female employees                          | 0        | hours/employee |
| b. Male employees                            | 0        | hours/employee |

|   |  |
|---|--|
| <b>What is the impact and where does it occur?<br/>What is the organization’s involvement in the impact?</b>  | <b>Management Approach</b>   |
| COAL management and employees undergo regular training, seminars and conferences in order to boost employee performance, productivity and efficiency, beneficial both to the organization and the employee’s career.<br><br>COAL management is also encouraged to create a succession and leadership management plan.       | The management provides a venue and encourages its constituents to partake in training, conferences, and seminars which will not only enhance and further the company’s growth but the employees career and valuability as well. |
| <b>What are the Risk/s Identified?</b>  |  |
| COAL’s subsidiary is currently not mining or in exploratory activities.<br><br>Should operations resume, possible risks include the location of work as the mines will be situated in remote areas of the country, it is often quite difficult to find local employees with the technical knowledge needed for the project. |  |
| <b>What are the Opportunity/ies Identified?</b>   |  |
| COAL seeks to provide its employees with career development opportunities which is expected to  |  |

|   |  |
|---|--|
| increase employee productivity, efficiency and performance. |  |
|---|--|

### Labor-Management Relations

| Disclosure  | Quantity | Units |
|---|----------|-------|
| % of employees covered with Collective Bargaining Agreements                          | 0        | %     |
| Number of consultations conducted with employees concerning employee-related policies | 0        | #     |

| What is the impact and where does it occur?<br>What is the organization's involvement in the impact?  | Management Approach   |
|---|---|
| Since COAL is a holding company and its subsidiary is currently not mining or in exploratory activities, the company only employs a limited number of employees and as such there are no labor unions or employee groups. | <p>Upon regularization, all employees are given contracts which includes the terms and conditions of their tenure for the duration of their employment with the organization.</p> <p>In order to prevent future labor unrest, the management facilitates a semi annual labor management meeting where both employees and management can air their comments, suggestions and grievances.</p> |
| What are the Risk/s Identified?   |   |
| Since COAL is minimally operational, the company only employs a limited number of employees and as such there are no labor unions or employee groups and little to no risks of any labor unrest.                          |   |
| What are the Opportunity/ies Identified?  |   |
| The continued employee - employer relations not only promote a harmonious and safe workplace for all it is also expected to boost employee morale camaraderie and performance.  |   |

### Diversity and Equal Opportunity

| Disclosure                           | Quantity | Units |
|--------------------------------------|----------|-------|
| % of female workers in the workforce | 33       | %     |



|   |    |   |
|---|----|---|
| % of male workers in the workforce  | 67 | % |
| Number of employees from indigenous communities and/or vulnerable sector* | 2  | # |

\*Vulnerable sector includes, elderly, persons with disabilities, vulnerable women, refugees, migrants, internally displaced persons, people living with HIV and other diseases, solo parents, and the poor or the base of the pyramid (BOP; Class D and E).

| What is the impact and where does it occur?<br>What is the organization's involvement in the impact?   | Management Approach  |
|--|--|
| The COAL management does not discriminate on the elderly, women, indigenous, PWD, or any vulnerable or minority sector for work opportunities.   | <p>COAL promotes equal employment opportunities for all persons regardless of gender, race, age, religion, social status, disabilities and alike.</p> <p>It is noteworthy however, that the required specific skills set per task must be met so as not to compromise the outcome of the project and safety of other constituents.</p> |
| What are the Risk/s Identified?  |  |
| The malpractice and abuse of employees from the vulnerable sectors may be detrimental to the health and safety of the employees involved   |  |
| What are the Opportunity/ies Identified?   |  |
| COAL provides all employees regardless of gender, age, social status, disability, etc. equal opportunities for growth and employment as long as he or she is technically qualified for the post. |  |

## Workplace Conditions, Labor Standards, and Human Rights

### Occupational Health and Safety

| Disclosure                     | Quantity | Units     |
|--------------------------------|----------|-----------|
| Safe Man-Hours                 | 8,760    | Man-hours |
| No. of work-related injuries   | 0        | #         |
| No. of work-related fatalities | 0        | #         |
| No. of work related ill-health | 0        | #         |
| No. of safety drills           | 0        | #         |

|   |   |
|---|---|
| <b>What is the impact and where does it occur?<br/>What is the organization's involvement in the impact?</b>  | <b>Management Approach</b>  |
| Although COAL is minimally operating, COAL is equipped with a Health and Safety Committee headed by an accredited Health and Safety Officer who has undergone the necessary training with the Department of Labor and Employment. | COAL is compliant with the requirements mandated by the rules and regulations of both the Department of Labor and Employment and the Department of Energy.<br><br>The organization also has the necessary health and safety procedures and systems as well as certifications to continuously conduct its business and activities such as work permit, fire and electrical clearances. Regular safety inspections and reporting are implemented.<br><br>The Company's safety officers and committee are expected to carefully and thoroughly assess and address risks and hazards immediately. |
| <b>What are the Risk/s Identified?</b>  |   |
| While COAL's subsidiary currently is not mining and or in exploratory activities, employees are exposed to almost negligible if not very minor risks.   |   |
| <b>What are the Opportunity/ies Identified?</b>   |   |
| The compliance of all safety procedures and ensurement of the health and safety of all COAL constituents will decrease unnecessary expenses and cessation of operations and activities brought about by accidents.                |   |

### Labor Laws and Human Rights

| Disclosure  | Quantity | Units |
|---|----------|-------|
| No. of legal actions or employee grievances involving forced or child labor |          | #     |

Do you have policies that explicitly disallows violations of labor laws and human rights (e.g. harassment, bullying) in the workplace?

| Topic        | Y/N | If Yes, cite reference in the company policy |
|--------------|-----|--|
| Forced labor |     |  |
| Child labor  |     |  |
| Human Rights |     |  |

|   |  |
|---|--|
| <b>What is the impact and where does it occur?<br/>What is the organization's involvement in the impact?</b>  | <b>Management Approach</b>   |
| COAL's Human Resource department does not only ensure compliance of all government laws, rules and regulations but also company policies on employee rights and benefits. | Aside from the standard government policies, COAL also upholds the following internal company policies catered to the protection of employee and human rights: <ol style="list-style-type: none"> <li>1. Anti Sexual Harassment Policy</li> <li>2. Maternity and Paternity Leaves</li> <li>3. Drug Free Workplace</li> <li>4. Whistle Blowing Policy</li> <li>5. Confidentiality Agreements</li> </ol> |
| <b>What are the Risk/s Identified?</b>  |  |
| Should employee and human rights violations occur, it would lead to possible lawsuits, increased expenses and loss of employee morale                                     |  |
| <b>What are the Opportunity/ies Identified?</b>   |  |
| The enforcement and promotion of company wide respect to co-employee and employee and human rights leads to employee camaraderie and motivation                           |  |

## Supply Chain Management

Do you have a supplier accreditation policy? If yes, please attach the policy or link to the policy:

\_\_\_\_\_

Do you consider the following sustainability topics when accrediting suppliers?

| Topic                     | Y/N | If Yes, cite reference in the supplier policy |
|---------------------------|-----|---|
| Environmental performance |     |   |
| Forced labor              |     |   |
| Child labor               |     |   |
| Human rights              |     |   |

|                        |  |  |
|------------------------|--|--|
| Bribery and corruption |  |  |
|------------------------|--|--|

|   |  |
|---|--|
| <b>What is the impact and where does it occur?<br/>What is the organization's involvement in the impact?</b>  | <b>Management Approach</b>   |
| COAL is a holding company and its subsidiary is currently not mining or in exploratory activities.  | Should activities resume and the procurement of materials be necessary, the management team will ensure that appropriate policies, guidelines and procedures be formulated and strictly enforced such as supplier accreditation policy |
| <b>What are the Risk/s Identified?</b>  |  |
| As mentioned earlier, COAL is currently not embarking on any activities. However, should the need arise it would be important to consider supplier and contractor credibility and performance risks and material or production quality. |  |
| <b>What are the Opportunity/ies Identified?</b>   |  |
| Future contractors and suppliers are expected to align their practices and quality standards with that of COAL's.   |  |

## Relationship with Community

### Significant Impacts on Local Communities

| <b>Operations with significant (positive or negative) impacts on local communities (exclude CSR projects; this has to be business operations)</b> | <b>Location</b> | <b>Vulnerable groups (if applicable)*</b> | <b>Does the particular operation have impacts on indigenous people (Y/N)?</b> | <b>Collective or individual rights that have been identified that or particular concern for the community</b> | <b>Mitigating measures (if negative) or enhancement measures (if positive)</b> |
|---|-----------------|---|---|---|--|
|   |                 |   |   |   |  |

|                       |       |                   |   |     |  |
|-----------------------|-------|-------------------|---|-----|--|
| Road Maintenance      | Davao | Indigenous People | Y | n/a | Joint coordination with the LGU for road maintenance |
| Adapt a River Program | Davao | Indigenous People | Y | n/a | Continued protection of the nearby river             |

*\*Vulnerable sector includes children and youth, elderly, persons with disabilities, vulnerable women, refugees, migrants, internally displaced persons, people living with HIV and other diseases, solo parents, and the poor or the base of the pyramid (BOP; Class D and E)*

For operations that are affecting IPs, indicate the total number of Free and Prior Informed Consent (FPIC) undergoing consultations and Certification Preconditions (CPs) secured and still operational and provide a copy or link to the certificates if available: \_\_\_\_\_

| Certificates                                | Quantity | Units |
|---|----------|-------|
| CP for exploration is secured               |          | #     |
| FPIC for development and production ongoing |          | #     |

| What are the Risk/s Identified?   | Management Approach  |
|---|--|
| COAL is currently in good relations with the local LGU and indigenous people and locals of its projects sites. However, Possible future conflicts with the local LGU and indigenous people of the are could lead to safety concerns and destruction of company properties | COAL management seeks to maintain the good and harmonious relationships with the government and community of the project sites through continued communication and Corporate Social Responsibility Programs. |
| What are the Opportunity/ies Identified?  |  |
| Continued harmonious relationships with the local LGU, indigenous people and locals would result in the continued harmonious operations of the company.   |  |

## **Customer Management**

### *Customer Satisfaction*

| <b>Disclosure</b>     | <b>Score</b> | <b>Did a third party conduct the customer satisfaction study (Y/N)?</b> |
|-----------------------|--------------|---|
| Customer satisfaction |              |   |

| <b>What is the impact and where does it occur?<br/>What is the organization's involvement in the impact?</b>  | <b>Management Approach</b>  |
|---|---|
| COAL is a holding company and its subsidiary is currently not partaking in any mining and exploratory activities and as such is currently not catering to any customers   | As with all business, customer satisfaction is vital to the sustainability of the company. COAL's competitive pricing strategy and environmental and corporate ethical practices will be key in the maintenance of customer satisfaction. |
| <b>What are the Risk/s Identified?</b>  |   |
| As COAL is currently not producing coal, should mining activities develop, the company would have to penetrate the existing coal market in order to supply to existing coal burning plants. Additionally, poor and negative customer feedback would be detrimental to the sales and reputation of COAL. |   |
| <b>What are the Opportunity/ies Identified?</b>   |   |
| Both positive and negative feedback on the company's products and practices may be seen as an opportunity to improve.   |   |

### *Health and Safety*

| <b>Disclosure</b>  | <b>Quantity</b> | <b>Units</b> |
|--|-----------------|--------------|
| No. of substantiated complaints on product or service health and safety* |                 | #            |
| No. of complaints addressed  |                 | #            |

*\*Substantiated complaints include complaints from customers that went through the organization's formal communication channels and grievance mechanisms as well as complaints that were lodged to and acted upon by government agencies.*

|   |   |
|---|---|
| <b>What is the impact and where does it occur?<br/>What is the organization's involvement in the impact?</b>  | <b>Management Approach</b>  |
| COAL is a holding company and its subsidiary is currently not partaking in any mining and exploratory activities and as such is currently not catering to any customers | As with all business, customer satisfaction, health and safety is vital to the sustainability of the company. COAL's corporate ethical practices will be key in the maintenance of customer satisfaction. |
| <b>What are the Risk/s Identified?</b>  |   |
| COAL is currently not partaking in any mining and exploratory activities and as such no risks were identified   |   |
| <b>What are the Opportunity/ies Identified?</b>   |   |
| COAL is currently not partaking in any mining and exploratory activities and as such no opportunities were identified   |   |

Marketing and labelling

| Disclosure  | Quantity | Units |
|---|----------|-------|
| No. of substantiated complaints on marketing and labelling* |          | #     |
| No. of complaints addressed                                 |          | #     |

*\*Substantiated complaints include complaints from customers that went through the organization's formal communication channels and grievance mechanisms as well as complaints that were lodged to and acted upon by government agencies.*

|  |   |
|--|---|
| <b>What is the impact and where does it occur?<br/>What is the organization's involvement in the impact?</b> | <b>Management Approach</b>  |
| COAL is a holding company and its subsidiary is currently not partaking in any mining and                    | As with all business, customer satisfaction is vital to the sustainability of the company. COAL's competitive pricing strategy, product quality and corporate ethical practices will be |

|   |  |
|---|--|
| exploratory activities and as such is currently not catering to any customers   | key in the maintenance of customer satisfaction. |
| <b>What are the Risk/s Identified?</b>  |  |
| COAL is currently not partaking in any mining and exploratory activities and as such no risks were identified         |  |
| <b>What are the Opportunity/ies Identified?</b>   |  |
| COAL is currently not partaking in any mining and exploratory activities and as such no opportunities were identified |  |

Customer privacy

| Disclosure   | Quantity | Units |
|--|----------|-------|
| No. of substantiated complaints on customer privacy*   |          | #     |
| No. of complaints addressed  |          | #     |
| No. of customers, users and account holders whose information is used for secondary purposes |          | #     |

*\*Substantiated complaints include complaints from customers that went through the organization’s formal communication channels and grievance mechanisms as well as complaints that were lodged to and acted upon by government agencies.*

|   |                            |
|---|----------------------------|
| <b>What is the impact and where does it occur?<br/>What is the organization’s involvement in the impact?</b>  | <b>Management Approach</b> |
| COAL is a holding company and its subsidiary is currently not partaking in any mining and exploratory activities and as such is currently not catering to any customers                                   |                            |
| <b>What are the Risk/s Identified?</b>  |                            |
| As COAL is currently not producing coal, should mining activities develop, the company would have to penetrate the existing coal market in order to supply to existing coal burning plants. Additionally, |                            |



|  |
|--|
| poor and negative customer feedback and loss of client trust would be detrimental to the sales and reputation of COAL. |
| <b>What are the Opportunity/ies Identified?</b>  |
| COAL is currently not partaking in any mining and exploratory activities and as such no opportunities were identified  |

Data Security

| Disclosure   | Quantity | Units |
|--|----------|-------|
| No. of data breaches, including leaks, thefts and losses of data |          | #     |

|   |  |
|---|--|
| <b>What is the impact and where does it occur?<br/>What is the organization’s involvement in the impact?</b>  | <b>Management Approach</b>   |
| Since COAL is a publicly listed company, data security breaches may lead to Financial, Legal and or Reputational damages, all of which are very detrimental to the company. | All constituents of COAL must follow strict company information confidentiality policies.  |
| <b>What are the Risk/s Identified?</b>  |  |
| Since COAL is a publicly listed company security breaches may lead to Financial, Legal and Reputational damages.  | Designated third party website and email providers put in practice strict IT security protocols in order to prevent information and data leaks, breaches and online hacks / cyber attacks. |
| <b>What are the Opportunity/ies Identified?</b>   |  |
| The constant global innovations allow the processing and relaying of data to be more secure and efficient.  | Regular system evaluation and upgrades will be done in order to ensure the safety of all company data and information.   |

## UN SUSTAINABLE DEVELOPMENT GOALS

### Product or Service Contribution to UN SDGs

Key products and services and its contribution to sustainable development.

| Key Products and Services | Societal Value / Contribution to UN SDGs   | Potential Negative Impact of Contribution  | Management Approach to Negative Impact  |
|---------------------------|--|--|---|
| Coal                      | <ol style="list-style-type: none"> <li>1. Local Employment Opportunities</li> <li>2. Stable Source of Power / Electricity</li> </ol> | <ol style="list-style-type: none"> <li>1. Stable source of income for employees</li> <li>2. Corresponding environmental side effects</li> <li>3. Lack of proper employee training and skills set capabilities</li> </ol> | <ol style="list-style-type: none"> <li>1. Proper and continued employees trainings, workshops and programs</li> <li>2. Use of eco-friendly and cost efficient technologies and innovations</li> </ol> |

*\* None/Not Applicable is not an acceptable answer. For holding companies, the services and products of its subsidiaries may be disclosed.*