GRI content index

Statement of use	Brockwell Energy Limited has reported the information cited in this GRI content index for the period 1 April 2025 to 31 March 2026 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-1 Organizational details	Reported - Appendix 1, Sustainability Reporting, p.25
	2-3 Reporting period, frequency and contact point	Reported - Appendix 1, Sustainability Reporting, p.25
	2-6 Activities, value chain and other business relationships	Partially reported - Sustainability Strategy, Our ambition for sustainability, p.4 describes Brockwell as a developer/owner of renewable generation and storage projects
	2-9 Governance structure and composition	Partially reported - Governance, p.20: "The Board of Brockwell Energy Limited has overall responsibility for the implementation of these policies..."
	2-12 Role of the highest governance body in overseeing the management of impacts	Partially reported - Governance, p.20 (Board has overall responsibility for policy implementation; each policy assigned a policy owner for day-to-day accountability).
	2-13 Delegation of responsibility for managing impacts	Partially reported - Governance, p.20 (Board has overall responsibility for policy implementation; each policy assigned a policy owner for day-to-day accountability).
	2-14 Role of the highest governance body in sustainability reporting	Partially reported - Appendix 1, Sustainability Reporting, p.25: "The CEO of Brockwell Energy Limited has reviewed and approved the information reported herein, and the final report has been provided to the Board of Brockwell Energy Limited (the highest governance body of the company) for information. The review and approval process comprised review of draft content by senior managers through the drafting process, and a CEO review of, and comments on, the near-final draft report. In this process, the CEO and Board have relied on evidence supplied to it by managers in the company and (as noted below) information supplied to it by suppliers, controlled subsidiaries and financed companies."
	2-15 Conflicts of interest	Partially reported - Governance, Business conduct, p.20 lists "Conflicts of Interest" policy.
	2-22 Statement on sustainable development strategy	Reported - CEO Foreword, p.2, and Sustainability Strategy, Our ambition for sustainability / Sustainability priorities, p.4.
	2-23 Policy commitments	Partially reported - named policy commitments appear across Business conduct, p.230 (anti-corruption and bribery, anti-money laundering, anti-competitive/cartel behaviour, conflicts of interest), Whistleblowing and speak-up culture, p.20, Modern slavery & forced labour – policy & compliance, p.20, and Diversity, equity & inclusion, p.17 (Employee Handbook policy suite).
	2-24 Embedding policy commitments	Partially reported - Governance, p.20 policies "reviewed at least annually and implemented effectively"; Diversity, equity & inclusion, p.17 (consolidation of people policies into Employee Handbook).
	2-25 Processes to remediate negative impacts	Partially reported - Other social impacts and risks, p.19 "formal dedicated stakeholder mechanism through which stakeholders can raise concerns, complaints or queries"; grievances "recorded, assessed and managed... with proportionate investigation and follow-up".
	2-26 Mechanisms for seeking advice and raising concerns	Partially reported - Other social impacts and risks, p.19 "formal dedicated stakeholder mechanism through which stakeholders can raise concerns, complaints or queries"; grievances "recorded, assessed and managed... with proportionate investigation and follow-up".
	2-27 Compliance with laws and regulations	Partially reported - Other environmental impacts and risks, p.14 - Permit breaches metric: 18 in 2025-26, all notified to the regulator with corrective action plans accepted. Health, safety and wellbeing, p. 15 - RIDDOR reportable incidents metric: 0 in 2025-26.

	2-29 Approach to stakeholder engagement	Partially reported - Our approach to sustainability, p.8 (external review identifying key stakeholders and material issues); Appendix 1, Sustainability Reporting, p.25 ("stakeholder mapping, limited stakeholder engagement, and materiality mapping exercise"; "did not undertake a full stakeholder engagement programme with a broad range of stakeholders".
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Partially reported - Our approach to sustainability, p.8, and Appendix 1, Sustainability Reporting, p.25 (materiality mapping exercise carried out "in accordance with the principles of GRI Universal Standard 3", but confirms this "is... not considered to be in full alignment with GRI 3").
	3-3 Management of material topics	Partially reported - topics under Environmental (p.9), Social (p.15) and Governance (p.20).
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	Partially reported - Nature and biodiversity, p.12
	101-2 Management of biodiversity impacts	Partially reported - Nature and biodiversity, p.12; Case studies, North Kyle Wind Farm, p.23 (Habitat Management Plan for black grouse and peatland habitats).
	101-4 Identification of biodiversity impacts	Partially reported - Nature and biodiversity, p.12
GRI 102: Climate Change 2025	102-1 Transition plan for climate change mitigation	Partially reported - Sustainability Strategy, Priority 1, p.4, and Environmental, Greenhouse gas emissions, p.9 (commitment to net zero emissions from financed projects by 2050, with an interim baseline/pathway by 2028).
	102-2 Climate change adaptation plan	Partially reported - Environmental, Physical climate resilience and adaptation, p.11 (climate risk assessments underway across the portfolio, intended to inform future TCFD/IFRS S2-aligned disclosure); Appendix 1, Physical climate resilience and adaptation, p.27 (commitment to disclose material findings in the 2027 report).
	102-4 GHG emissions reduction targets and progress	Partially reported - net zero by 2050 target with an interim 2028 baseline/pathway commitment (Sustainability Strategy, p.4; Greenhouse gas emissions, p.10). As this is baseline reporting year, no year-on-year progress data exists yet.
	102-5 Scope 1 GHG emissions	Partially reported - Environmental, Greenhouse gas emissions table, p.10 (Scope 1: 5,177 t CO2e, all from controlled projects' land use change / oxidative loss of soil carbon); Appendix 1, Greenhouse gas emissions methodology, p.26 sets out the controlled/financed/managed project boundary used
	102-6 Scope 2 GHG emissions	Partially reported - Greenhouse gas emissions table, p.10 (Scope 2: 8 t CO2e location-based / 0 t CO2e market-based, office electricity); Appendix 1, Greenhouse gas emissions methodology, p.26
	102-7 Scope 3 GHG emissions	Partially reported - Greenhouse gas emissions table, p.10 (Scope 3: 84,374 t CO2e, comprising corporate travel, controlled projects' Scope 3, and financed projects' emissions); Appendix 1, Greenhouse gas emissions methodology, p.26
GRI 103: Energy 2025	103-1 Energy policies and commitments	Partially reported - Sustainability Strategy, Priority 1, p.4, and Greenhouse gas emissions, p.9 (commitment to develop more low-carbon generation and storage projects)
	103-2 Energy consumption and self-generation within the organization	Partially reported - Environmental, Waste management and resource efficiency table, p.12 states renewable energy generation capacity (228 MW), renewable energy generated (384 GWh) and non-renewable energy generated (49 GWh)
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Partially reported - Social, Community benefits and engagement table, p.21 (community benefit funding deployed and committed); Case studies, North Kyle Wind Farm and Earls Gate Energy Centre, p.26 (community funding, local infrastructure/restoration works).
	203-2 Significant indirect economic impacts	Partially reported - Community benefits and engagement, p.18 (community benefit funding framework, including the government policy baseline of £5,000/MW/year for onshore wind); Case studies, p.22-24.
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Partially reported - Environmental, Waste management and resource efficiency, p.12 (narrative on energy-from-waste facilities and the waste hierarchy) and Resource efficiency metrics table, p.13.

	306-4 Waste diverted from disposal	Partially reported - Resource efficiency metrics table, p.13 gives total waste diverted from landfill (101,197 t gross / 99,000 t net) and waste recovered for recycling (23,619 t).
	306-5 Waste directed to disposal	Partially reported - Resource efficiency metrics table, p.13 gives a single Waste sent to landfill figure (2,197 t).
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Partially reported - Social, Health, safety and wellbeing, p.15: "We manage health and safety (H&S) risk primarily through the application of our H&S management system, against which we have certification to the ISO 45001 standard and are annually audited. Our most recent audit concluded that Brockwell Energy has 'effective systems to manage the processes reviewed.'"
	403-6 Promotion of worker health	Partially reported - Health, safety and wellbeing, p.16 (EAP, Private Medical Insurance, Income Protection, Group Life Assurance, Wellness Wednesdays).
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Partially reported - Health, safety and wellbeing, p.15: "We also require our contractors to manage H&S risks effectively and monitor their performance."
	403-9 Work-related injuries	Partially reported - H&S monitoring metrics table, p.15 (RIDDOR reportable incidents: 0; Lost Time Accidents: 0; First aid cases: 7, all treated on site; High potential near misses: 1; Near misses: 16).
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Reported - Social, Modern slavery and forced labour risk, p.19 (supply chain risk assessment, due diligence approach, contractual requirements); Governance, Modern slavery & forced labour – policy & compliance, p.20 (Anti-Slavery & Human Trafficking policy; link to Modern Slavery Transparency Statement).
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Partially reported - Social, Community benefits and engagement, p.18 (stakeholder engagement through project development, community benefit funding table); Case studies, North Kyle Wind Farm and Earls Gate Energy Centre, p.22-24 (Habitat Management Plan stakeholder consultation, community fund relaunch).

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