



## Sustainability Accounting Standards Board (SASB) Index

July 2026

| Code                           | Metric                                                                                                                                      | Reference                                                                                                            |
|--------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|
| Energy management              |                                                                                                                                             |                                                                                                                      |
| RR-FC-130a.1                   | (1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable                                                     | See Sustainability, Environment, Emissions, <a href="#">Environmental KPIs</a> for more information                  |
| Workforce health and safety    |                                                                                                                                             |                                                                                                                      |
| RR-FC-320a.1                   | (1) Total Recordable Incident Rate and (2) fatality rate                                                                                    | See Sustainability, People, Health & Safety for more information                                                     |
| RR-FC-320a.2                   | Description of efforts to assess, monitor and reduce exposure of workforce to human health hazards                                          | See Sustainability, People, Health & Safety for more information                                                     |
| Product efficiency             |                                                                                                                                             |                                                                                                                      |
| RR-FC-410a.2                   | Average energy efficiency of fuel cells as (1) electrical efficiency and (2) thermal efficiency, by product application and technology type | See <a href="#">Sustainability</a> , UN SDGs for more information                                                    |
| RR-FC-410a.4                   | Average operating lifetime of fuel cells, by product application and technology type                                                        | See our Annual Report 2025, page 23 for more information                                                             |
| Product end-of-life management |                                                                                                                                             |                                                                                                                      |
| RR-FC-410b.1                   | Percentage of products sold that are recyclable or reusable                                                                                 | Not included at this time; for more information about recyclability and reuse see <a href="#">Sustainable Design</a> |
| RR-FC-410b.2                   | Weight of end-of-life material recovered; percentage recycled                                                                               | See Sustainability, Environment, <a href="#">Sustainable Design</a> for more information                             |
| RR-FC-410b.3                   | Description of approach to manage use, reclamation and disposal of hazardous materials                                                      | See Sustainability, Environment, <a href="#">Sustainable Design</a> for more information                             |



| Materials sourcing |                                                                                      |                                                                                                                                      |
|--------------------|--------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|
| RR-FC-440a.1       | Description of the management of risks associated with the use of critical materials | See our Annual Report 2025, page 31-32 for more information.                                                                         |
| Activity metrics   |                                                                                      |                                                                                                                                      |
| RR-FC-000.A        | Number of units sold                                                                 | See Sustainability, Environment, <a href="#">Emissions</a> for more information                                                      |
| RR-FC-000.C        | Total energy production capacity of fuel cells sold                                  | For Ceres and our Partners capacity see Our Annual Report 2025 and Sustainability, <a href="#">Environment</a> for more information. |

Ceres operates a technology licensing business model; we do not intend to mass manufacture technology or products at scale. Ceres has elected to remove references to batteries, which are not within the scope of its business.