

**Renewable Energy & Human Rights Benchmark 2023
Company Profile**

Company name ACCIONA Energía
Sub-sector Project developer
Overall score 20.9% weighted average

Section score	Weighting	For section
60.3%	20%	1. UNGP core indicators
11.6%	40%	2. Salient human rights risks
0.0%	20%	3. Serious allegations
N/A	20%	4. ACT assessment as conducted by the World Benchmarking Alliance*

Please read the disclaimer at the end of this scorecard and refer to the full methodology when perusing this scorecard. The methodology as well as additional analysis can be found here: business-humanrights.org

The use of the label "Not met" in the research does not necessarily mean that the company does not meet the requirements as they are described in the accompanying bullet point short text. Rather, it means that the analysts could not find information in public sources that met the requirements as described in full in the 2023 Renewable Energy & Human Rights Methodology document. It is possible that a Company meets the criteria without yet publishing the relevant evidence of doing so. This may include cases where a company has claimed to meet the criteria in the engagement phase or otherwise but where the public record was still not sufficient to meet the criteria by the relevant cut off dates.

Detailed assessment

1. UNGP core indicators based on the 2022 CHRB methodology (20% of total)

A. Policy commitments and governance

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.1	Commitment to respect human rights	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Met: General HRs commitment: The Company states that 'ACCIONA supports, respects, and contributes to the protection of internationally recognised fundamental human rights'. The Company has provided comments regarding this indicator, however, core evidence was already in use. [Human Rights Policy, 11/01/2022: procoazrbolsast1.blob.core.windows.net] Met: International Bill of Human Rights: The Company states that 'ACCIONA respects and contributes to the effective application of the International Bill of Human Rights, meaning the set of documents formed by the Universal Declaration of Human Rights of the United Nations, the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights...' The Company has provided comments regarding this indicator, however, core evidence was already in use. [Human Rights Policy, 11/01/2022: procoazrbolsast1.blob.core.windows.net] <p>Score 2</p> <ul style="list-style-type: none"> Met: Commitment to UNGPs: The Company states that 'ACCIONA is aligned with and undertakes to comply with the United Nations Guiding Principles on Business and Human Rights'. The Company has provided comments regarding this indicator, however, core evidence was already in use. [Human Rights Policy, 11/01/2022: procoazrbolsast1.blob.core.windows.net]

* For information on the ACT methodology and scoring criteria please refer to the [World Benchmarking Alliance](https://worldbenchmarkingalliance.org).

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Commitment to ILO core principles: The Company states that 'ACCIONA respects and contributes to the effective application of the International Bill of Human Rights, [...] in addition to effective application of the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights'. The Company has provided comments regarding this indicator, however, core evidence was already in use. [Human Rights Policy, 11/01/2022: procoazrbolsast1.blob.core.windows.net] • Met: Explicitly lists all four ILO core principles: The Company states that 'ACCIONA prohibits the use of forced or compulsory labour – as it is defined in ILO Convention No. 29' –in any form thereof: coercion or any manifestation of physical, psychological, moral or sexual harassment or abuse of authority or any other behaviour that intimidates or offends the rights of people, including the trafficking of human beings, modern slavery and child labour. The Company also states that 'ACCIONA defends the freedom of association, the right to organise and effective recognition of the right to collective bargaining and fair defence.' 'All workers – men and women –will be treated with equality, dignity and respect, and the company prohibits and prevents any type of harassment, discrimination, abuse or inhumane or degrading treatment.' The Company has provided comments regarding this indicator, however, core evidence was already in use. [Human Rights Policy, 11/01/2022: procoazrbolsast1.blob.core.windows.net] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Expects suppliers to commit to ILO core principles: The Company states that 'ACCIONA respects and adopts as its own the values included in the Universal Declaration of Human Rights, the Declaration of the International Labour Organisation (ILO) on Fundamental Principles and Rights at Work and its 8 fundamental conventions ...As a result, the suppliers, contractors and collaborators of ACCIONA will apply the following principles of responsible business conduct when doing business: non-discrimination, prohibition of forced labour, prohibition of child labour, respect for freedom of association, unionisation, and collective bargaining.' The Company has provided comments regarding this indicator, however, core evidence was already in use. [Ethical Principles Suppliers, Contractors and Collaborators, N/A: mediacdn.accionacom] • Met: Explicitly lists all four ILO core principles for suppliers: See above. [Ethical Principles Suppliers, Contractors and Collaborators, N/A: mediacdn.accionacom]
A.1.4	Commitment to remedy	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Commitment to remedy adverse HRs impacts: The Company states that 'ACCIONA undertakes to establish legitimate and effective mechanisms for remediating the adverse impacts that it could cause or could contribute to causing to the human rights of its stakeholders. The company recognises its influence with respect to encouraging commercial partners to provide effective reparation measures.' [Human Rights Policy, 11/01/2022: procoazrbolsast1.blob.core.windows.net] • Not Met: Expects suppliers to make this commitment: The Ethical Principles for suppliers state that 'the Company requires that its suppliers, contractors, and collaborators establish policies and/or adopt practices that respect the aforementioned international standards, hence ensuring respect for, and protection of, the human rights of the persons related to their activity. Likewise, it insists that the practices of its suppliers, contractors, and collaborators are aligned with the principles of responsible business conduct which are defined in the company's Human Rights Policy. ACCIONA Energía encourages its suppliers, contractors, and collaborators to extend these principles, in turn, throughout their supply chain.' However, no evidence found of an explicit requirement for suppliers to remedy adverse human rights impacts. [Ethical Principles Suppliers, Contractors and Collaborators, N/A: mediacdn.accionacom] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to collaborate with judicial or non-judicial mechanisms: The Human Rights policy states that 'through its Ethics Channel and under the guidance of its Code of Conduct Committee, controls and corrects any abuse committed in detriment to human rights, and it periodically informs the Board of Directors, through the Audit Committee, about all communications received and the resolution thereof. If necessary, it forwards the matter to the appropriate judicial authority, with which it collaborates to the necessary extent.' However, it is not clear whether the Company has a commitment to collaborate with both judicial or non-judicial mechanisms on remediation adverse human rights impacts. [Human Rights Policy, 11/01/2022: procoazrbolsast1.blob.core.windows.net]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Commitment to work with suppliers on remedy: The Policy states that 'ACCIONA Energía undertakes to establish legitimate and effective mechanisms for remediating the adverse impacts that it could cause or could contribute to causing to the human rights of its stakeholders. The company recognizes its influence with respect to encouraging commercial partners to provide effective reparation measures.' However, no evidence found on an explicit commitment to work with suppliers on remedy adverse human rights impacts. [Human Rights Policy, 11/01/2022: procoazrbolsast1.blob.core.windows.net]
A.2.1	Commitment from the top	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Board level responsibility for HRs: The Company indicates that it has implemented an 'Internal Control System of Social Safeguards (ICSSS)' the monitoring of which is carried out by the Audit and Sustainability Committee. However, it is not clear whether there is board level responsibility for human rights issues outside of the control activities under the ICSSS. The Company has provided comments regarding this indicator, stating that 'The Ethics Channel is the existing instrument for communicating any doubts or queries on human rights issues and reporting any irregularity. The channel is open to all ACCIONA Energía employees, suppliers, customers and partners and it is also followed up by the Audit and Sustainability Committee of the Board of Directors.' However, it is not clear whether the Audit and Sustainability Committee has an overall responsibility for overseeing human rights issues. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] • Not Met: Describes HRs expertise of Board member <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Board member/CEO signal importance of HRs in their communications

B Embedding respect and human rights due diligence

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.1	Responsibility and resources for day-to-day human rights functions	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Score of 1 on A.1.2.a • Met: Senior responsibility for HRs implementation and decision making: The Sustainability report states that 'The Global Sustainability Management is the corporate area that organises and promotes the initiatives and Commitments of the 2025 SMP [Sustainability Management Plan]. This area reports to the Chief Financial and Sustainability Officer (CFSO) and to the Audit and Sustainability Committee'. Aspects included within its spheres of action are human rights, diversity, equity and inclusion, human resources and occupational health and safety policy, etc. The Company has provided comments regarding this indicator, however, core evidence was already in use. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes day-to-day responsibility for implementing HRs commitments: It also indicates that 'each business division has its own sustainability teams, which drive and monitor their specific initiative within the framework of the 2025 SMP. Those responsible for sustainability for each business unit and country, together with the Global Sustainability Management, meet every month at the Global Sustainability Leaders Meeting. At these meetings, the corporate strategy is coordinated and the groups most important projects are analysed'. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] • Not Met: Day-to-day resources and expertise allocation in own operations • Not Met: Resources and expertise allocation in supply chain
B.2.1	Identifying human rights risks and impacts	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes process of identifying risks in own operations: In its Human Rights Policy, the Company states that 'ACCIONA periodically identifies and assesses real or potential risks regarding the principles that establish responsible business conduct, especially those related to its business activity, in addition to those related to all its commercial relations, both existing relations and new ones.' The Company states in its 2022 Sustainability Report 'ACCIONA agrees to identify, evaluate, prevent, mitigate, stop, supervise, communicate, post, deal with, remedy and report the real or potential adverse consequences of its activities and business relations on human rights through a due diligence process.' The due diligence process refers to an Internal Control System for Social Safeguards (ICSSS). The process includes five steps, listing among others the integration of the principles of responsible business conduct and due diligence strategy into the management systems and policies, and the identification and assessment of real or potential

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>negative impacts. The Company further states that it carries out 'Identification of social risks and gaps via on-site visits: based on the importance of the project or service, visits are made to the area of influence of the project in order to carry out an in-depth analysis of the local context in which ACCIONA Energía operates.' The previous report states that Acciona has reviewed the Human Rights diagnosis taking as a reference the Danish institute Guidelines. As part of the ESG analysis, the Human Rights risk categories in the countries where the company has operations were reviewed and analysed, according to the data of the Mapplecroft Tool. [Human Rights Policy, 11/01/2022: procoazrbolsast1.blob.core.windows.net] & [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net]</p> <ul style="list-style-type: none"> • Met: Describes process for identifying risks in business relationships: The Company states that it has due diligence in human rights matters in supply chain to identify and assessment of real or potential impact risks. It describes that 'the Risk Map is the main tool used to control and manage risks in the supply chain. The risk analysis is conducted before entering into the contract. The Map consists of eleven variables, including the "country risk". Human rights factors include discrimination in the workplace, forced labour, modern slavery, human trafficking, child labour, freedom of association and collective bargaining, occupational health and safety, decent wages, decent working hours, rights of minorities and migrant workers'. The Company has the Sustainable Supply Chain Department in charge of the system. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes global risk identification system incl. stakeholder consultation: The Company has provided comments regarding this indicator stating that 'the detection of real or potential negative impacts on human rights is carried out on a yearly basis under the non-financial risk analysis. The company maintains a regular and fluid dialogue with its stakeholders in this process. The risk assessment methodology combines an analysis of standard risk variables and indicators with consultations with the heads of the facilities showing the highest potential risk'. No details were found, however, on whether the Company consults with human rights experts as part of the process. Although, as indicated above, it uses different tools, it is not clear whether it consults with specific entities in relation to the identification process. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] • Not Met: Describes how risk identification system is triggered by new circumstances: The Company indicates that 'ACCIONA has its own methodology to analyse risks and opportunities linked to each territory and to the business opportunities it is involved in. This methodology aims to maintain the level of exposure to the risk within the limits set by ACCIONA, identifying and tackling the risks and opportunities at an early stage. At present, it is applied to the opportunities identified and developed by the Infrastructures division.' The analysis conducted by the Sustainability area includes the social and community background of the territory: risks related to labour rights, human rights, etc. The analysis includes two steps, 'approval of country to develop an opportunity' and 'approval of business opportunities.' However, the risks analysis process is applied to the Infrastructures division. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] • Not Met: Describes risks identified in relation to new circumstances: The Company has provided comments regarding this indicator, stating that the Company conducts ESG risk assessment for projects in the pipeline. Over 900 ACCIONA facilities were appraised depending on the likelihood of each risk suggested by the 28 ESG variables analysed. The results shows that the risks weight is 6% for fundamental rights and principles and 8% for discrimination in the workplace. However, no evidence found on the description of risks identified and it is not clear whether these risks are identified in relation to new circumstances. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net]
B.2.2	Assessing human rights risks and impacts	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes assessment process and discloses salient HRs risks: The Company indicates that 'To identify and evaluate every year real risks and predict future impacts related to non-exemplary business conduct, the company maintains regular and fluid dialogue with its stakeholders. Last year 11 social risks that derive from ACCIONA's activity and its relations with stakeholders were identified, analysed and prioritised'. The Company discloses the risks and adds: Furthermore, ACCIONA has reviewed the Human Rights diagnosis taking as a reference the Danish Institute guidelines. As part of the ESG analysis, the Human Rights risk

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			<p>categories in the countries where the company has operations were reviewed and analysed, according to the data of the Maplecroft tool'. It then discloses the different issues, high-risk countries for each issue and the income derived from those countries. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net]</p> <ul style="list-style-type: none"> • Met: Describes how process applies to supply chain: As described in previous indicator, 'the Risk Map is the main tool used to control and manage risks in the supply chain. The risk analysis is conducted before entering into the contract. The Map consists of eleven variables, including the "country risk". Human rights factors include discrimination in the workplace, forced labour, modern slavery, human trafficking, child labour, freedom of association and collective bargaining, occupational health and safety, decent wages, decent working hours, rights of minorities and migrant workers.' The Company has various control activities for real or potential risks, including 1) responsible supplier statement; 2) self-assessment questionnaire on Sustainability and Corporate Responsibility and Protocol for Audits; 3) conducting Internal Control System for Social Safeguards (ICSSS). The Company has the Sustainable Supply Chain Department in charge of the system. In 2022, the Company assessed 59,223 companies in terms of human rights through the Risk Map. The Company has provided comments regarding this indicator, however, core evidence was already in use. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] • Met: Public disclosure of results of HRs risk assessment: The Company discloses the highlighted matters following the assessment: Discrimination in the workplace, Fundamental Rights and Principles, Health and safety conditions, working and recruitment conditions. It then breaks down these matters by its risk variables. Fundamental rights include minority rights, women rights, rights of indigenous peoples, land, property and housing rights, and the different fundamental rights and principles at work. It also shows a chart with the distribution of risk by business division, including the Energy division, showing what issues are proportionally more relevant. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Meets all requirements under score 1 • Met: Describes how assessment involved affected stakeholders: The Company states that during its non-financial risk analysis, which includes human rights issues, 'the Company maintains regular and fluid dialogue with its stakeholders during this process. The risk assessment methodology combines an analysis of homogeneous risk variables and indicators with a consultation process with those responsible for the facilities with the greatest potential risk.' In the section 'Human rights in the communities', the Company states that 'Using its Social Impact Management (SIM) methodology, ACCIONA Energía analyses and manages the real or potential effects on human rights that may arise among local communities and other stakeholders in connection with a particular project or service. The SIM methodology makes it possible to know and manage the concerns and expectations generated by ACCIONA Energía from its activity, through communication and dialogue with the communities. The company has different activities and communication channels through which the stakeholders affected by a project can send their queries, complaints, or recommendations'. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net]
B.2.3	Integrating and acting on human rights risks and impact assessments	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes system to prevent, mitigate and remediate HRs issues: In the context of integrating the results of impact assessment, the Sustainability report indicates that 'The Internal Control System for Social Safeguards (ICSSS) is executed at all levels in the company and consists of 80 control activities. The control activities are the actions resulting from the policies, standards and procedures to defend the principles that establish what is a responsible business conduct. Each risk event identified is associated to internal controls that prevent and mitigate the likelihood of a risk materialising. The ICSSS documents these internal controls, along with a series of attributes characterising them, such as, the specific description of the control activity, the area or management unit in charge of performing them and the evidence that proves the appropriate execution of the control'. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] • Met: Describes how global system applies to supply chain: In the context of integrating the results of impact assessment in the supply chain, the Company states that it 'establishes the following control activities to prevent and control the threat of real or potential risk materialising': These include 'responsible supplier

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>statement', 'Assessment and certification' of contracts over EUR 400k including self-assessment questionnaires, protocols for audits and mandatory audits for high risks cases, and different level of audits depending on the risk level. And another pillar is the 'internal control system for social safeguards': this system includes six control activities that have been specially designed to ensure that all due diligence actions described above are complied with under the company's standards, procedures and policies. The department in charge of this system and providing proof of the satisfactory execution of the controls is the Sustainable Supply Chain Department'. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net]</p> <ul style="list-style-type: none"> • Met: Example of actions decided on at least 1 salient HRs issue: In relation to welfare of migrant workers, the Company indicates that 'Aware of the additional risk involved in hiring migrant workers, since 2015, ACCIONA relies on special control activities to guarantee their welfare. The Standard for the Welfare of Migrant Workers establishes minimum compliance requirements that range from identifying the need to hire to ending the employment relationship with the migrant workers. [...] As a result of the non-conformities spotted in 2021 under the Standard, in 2022 the company reinforced those activities, including: Reviewing and updating the Principles for Suppliers, Collaborators and Contractors and the inclusion of mandatory clauses to foresee a specific principle on respecting migrant workers' conditions. Establishing a Committee made up of the Sustainable Supply Chain Department and the Global Sustainability Department to deal with any nonconformities. Reinforcing due diligence for temporary employment agencies in the new methodology and SCRM platform (see SCRM: new model for supply chain risk and opportunity management that also includes ESG). In 2022, Serious Non-Conformities (SNCs) related to the Standard were detected in 11 suppliers. Action plans were devised for all of them and four have already solved those SNCs. The rest are still in time to remedy them or will become NoGo suppliers'. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Meets all requirements under score 1 • Not Met: Describes how stakeholders involved in decisions about actions taken
B.2.4	Tracking the effectiveness of actions to respond to human rights risks and impacts	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes system for evaluation effectiveness of actions: The Company indicates that 'Every year, the Corporate Internal Auditing Department supervises the performance and effectiveness of the controls set by the Internal Control System for Social Safeguards. The supervision of the system is done through the corporate ACCIONARMS Risk Management application, where the persons in charge of the controls confirm the validity, design and effectiveness of the internal controls under their area of responsibility, as well as the suitability of their functioning. They must state any breach, partial breach or needs to adapt the control to the operating reality. Additionally, for a representative sample of controls, the person in charge will provide proof of their compliance. Once the ICSSS internal monitoring procedures have been completed, reports are prepared reflecting the results, improvement recommendations and action plans proposed [...] In 2022, it was concluded that the Internal Control System for Social Safeguards had been correctly implemented in the company. The areas of improvement detected were mostly related to workers' fundamental rights and principles and, in accordance with the action plan in force, the company proceeded to repair them'. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] • Not Met: Example of lessons learned from evaluation effectiveness of actions: The Company has provided comments regarding this indicator, 'ACCIONA Energia has identified a need to enhance ESG Risk and Opportunity Management and adapt processes and systems to reflect recent regulatory developments in the supply chain. The 2022 process review resulted in the implementation of updated supplier approval and assessment methodology and additions to audit protocols and No-Go policies designed to broaden focus on ESG issues.' However, no evidence found on a lesson learned from the effectiveness tracking for its salient human rights issues. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Involves stakeholders in evaluation effectiveness of actions

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.5	Communicating on human rights impacts	0	The individual elements of the assessment are met or not as follows: Score 1 • Not Met: Provides two examples of comms with stakeholders Score 2 • Not Met: Describes challenges to effective comms and how it is working to address them

C. Remedies and grievance mechanisms

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.1	Grievance mechanism(s) for workers	2	The individual elements of the assessment are met or not as follows: Score 1 • Met: Grievance mechanism accessible to all workers: The Company states in its Human Rights Policy that 'ACCIONA provides its stakeholders with specific channels for reporting and making claims in order to record, identify and respond to violations of human rights, in line with principle 31 of the United Nations Guiding Principles on Business and Human Rights. The Ethics Channel is the instrument that has been made available by ACCIONA to all persons who form a part of the company, including suppliers, customers, and partners, to communicate any doubts they might have, to submit queries and to report any irregular behaviour related to human rights matters.' The Company has provided comments regarding this indicator, however, core evidence was already in use. [Human Rights Policy, 11/01/2022: procoazrbolsast1.blob.core.windows.net] Score 2 • Met: Grievance mechanism available in appropriate languages and workers made aware: In its Ethical Channel Policy, the Company states that 'Communications may be submitted in the official language of the regions in which ACCIONA operates.' On its website for Ethical Channel, there are four languages available for reporters. Moreover, the Company indicates that in 2022, 15 communications were received through this channel. Among them, 67% are related with labour/harassment/discrimination. The Company has provided comments regarding this indicator, however, core evidence was already in use. [Ethical Channel Policy, N/A: procoazrbolsast1.blob.core.windows.net] & [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] • Met: Describes how workers in supply chain access grievance mechanism: The Company states that 'The Ethics Channel is the instrument that has been made available by ACCIONA to all persons who form a part of the company, including suppliers'. The Company also states in its code for suppliers that 'suppliers, contractors and collaborators have a channel at their disposal, the ACCIONA Ethical Channel, enabling them to report any actions that may be construed as a breach...' The Company has provided comments regarding this indicator, however, core evidence was already in use. [Human Rights Policy, 11/01/2022: procoazrbolsast1.blob.core.windows.net] & [Ethical Principles Suppliers, Contractors and Collaborators, N/A: mediacdn.acciona.com] • Met: Expects suppliers to convey expectation to their suppliers: The Ethical Principles for suppliers state that 'it expects its suppliers, contractors, and collaborators to work together through the application of these principles in their own activities, and their own parent companies, subsidiaries, and affiliates, as well as in all the groups with which it maintains commercial relationships, subcontractors and third-parties, and also their staff'. [Ethical Principles Suppliers, Contractors and Collaborators, N/A: mediacdn.acciona.com]
C.2	Grievance mechanism(s) for external individuals and communities	1	The individual elements of the assessment are met or not as follows: Score 1 • Met: Grievance mechanism accessible to all external individuals and communities: The Company has provided comments regarding this indicator. The Company states in its Sustainability Report that 'The Ethics Channel is the instrument used to ask any doubts or queries or to report any type of irregularities related to human rights. It is made available to everyone in ACCIONA, including its suppliers, clients, and partners.' In its Ethical Channel Policy, the Company states that 'Through the Ethical Channel anyone can report breaches (or risk of breach) of the applicable regulations or Code of Conduct, within the framework of ACCIONA Energía's activities, in compliance with Law 2 2023 of 20 February 2023 which regulates the protection of whistleblowers and the fight against corruption' and 'ACCIONA Energía's staff, Board of Directors, executives, employees and other people subject to the Code of Conduct are required to immediately report any potential breaches to the Code of Conduct detected within the framework of their professional activities'. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] & [Ethical Channel Policy, N/A: procoazrbolsast1.blob.core.windows.net]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Grievance mechanism available in appropriate languages and affected stakeholders made aware: The Company has provided comments regarding this indicator, however, no evidence found in relation to this requirement. • Not Met: Describes how external individuals/communities access grievance mechanism: The Company has provided comments regarding this indicator, however, no evidence found in relation to this requirement. • Not Met: Expects supplier to convey expectation to their suppliers: The Company has provided comments regarding this indicator, however, no evidence found in relation to this requirement.
C.7	Remedying adverse impacts	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes how remedy would be provided if no adverse impact identified: The Company states that 'The company undertakes to include substantive consultations with groups that are affected and/or potentially affected and to communicate and jointly define the applicable mitigation and remediation measures in the event that any violation of human rights could be committed' [Human Rights Policy, 11/01/2022: procoazrbolsast1.blob.core.windows.net] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes changes to systems, processes and practices to prevent future impacts • Not Met: Describes approach to monitoring/implementing agreed remedy • Not Met: Describes approach to learning from incidents if no adverse impacts identified

CSI. Responsible lobbying and political engagement fundamentals

Indicator Code	Indicator name	Score (out of 2)	Explanation
CSI.18	Responsible lobbying and political engagement fundamentals	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Publicly available policy statement(s) (or policy(ies)) setting out lobbying and political engagement approach. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] • Met: Publicly available policy statement that specifies the Company does not make political contributions: The Company has provided comments that 'ACCIONA Energía makes no donations to any political party or candidate nor any foundation that could be considered as political contributions in the terms established in the Code of Conduct.' [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Met: Disclosure of expenditures on lobbying activities: The Company has provided comments that 'in 2022, ACCIONA Energía contributed €1,055,809 to associations or organisations for promoting sustainability and associations in the sector, amongst others.' [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] • Not Met: Requirement for third-party lobbyists to comply with the Company's lobbying and political engagement policy (or policies)

2. Salient human rights risks (40% of total)

D. Indigenous Peoples' and Affected Communities' Rights

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.PD	Commitment to respect indigenous peoples' rights	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Commitment to respect indigenous peoples' rights with explicit reference to UN Declaration: The Human rights policy states that 'ACCIONA Energía understands that its commitment to human rights includes those who are affected or who could be affected by its activities, paying particular attention to vulnerable groups such as indigenous peoples minorities. Therefore within its scope, it respects its right to have access to food, water, sanitation, energy, education, health, housing, environment and to live in a clean and healthy environment, as well as the right to freedom of opinion and expression, and freedom of thought and religion. The company respects the right of peoples to maintain and strengthen their cultures, their ways of life and their own institutions, as well as their right to effectively participate in the decisions that affect them. The company undertakes to avoid involuntary resettlements and, whenever this might not be possible, to cause the least possible impact through close interaction and fair compensation. Likewise, it undertakes to respect and protect the rights of minorities and the rights of communities over their lands.' <p>While there is no reference to the UN Declaration on the Rights of Indigenous Peoples, ACCIONA Energía states in its HR policy " The company recognises and respects the unique nature of indigenous, tribal, aboriginal and original peoples. It undertakes, in accordance with legislation in force and with ILO Convention C169, to respect their rights, whether or not they may be included in the legislation of each country." [Human Rights Policy, 11/01/2022: procoazrbolsast1.blob.core.windows.net]. While this extends the commitment to respect the principles set out in ILO 169 beyond where it has been ratified by States, reference to the UNDRIP is indispensable as it is more recent and considered to have stronger language on FPIC and self-determination: ohchr.org [Human Rights Policy, 11/01/2022: procoazrbolsast1.blob.core.windows.net]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Description of process for identifying indigenous persons and customary lands. <p>Commitment to FPIC (in line with ILO No.169): The Company states in its stakeholder relations policy that 'Acciona Energía consults and collaborates in good faith with indigenous peoples in order to obtain their free, prior and informed consent in accordance with Convention 169 [...] of the International Labour Organisation.' However, no description of the process in place for identifying indigenous persons and customary land was found. [Stakeholder Relations Policy, N/A: https://mediacdn.accionacomedia.com/media/oootp34qk/stakeholder_policy.pdf]</p> <ul style="list-style-type: none"> • Not Met: Recent example of obtaining FPIC or not pursuing indigenous people's land/resources
D.2.PD	Engagement with all affected communities	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes how local communities identified and engaged in the last two years: The Sustainability report indicates that 'The company's own social impact management methodology makes it possible to know about and manage the concerns and expectations generated by ACCIONA Energía with its activity, through communication and dialogue with the communities. The Corporate Standard for Social Impact Management of Projects, together with Corporate Instruction on Communication and Dialogue with Communities and other Stakeholders, are internal procedures that set out the guidelines for managing social performance throughout the life cycle of a project or service. During 2022, the Corporate Standard for Social Impact Management was introduced into 11,417 projects (235% more than in 2021) in 13 countries.' The Social Impact Management Methodology (SIM) consists of four main phases, characterization of social risk and budget allocation; social assessment of the project; communication and dialogue with communities and other stakeholders; implementation and monitoring of initiatives. The process of the SIM as described above focuses on how to identify communities and stakeholders that are potentially impacted. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] <ul style="list-style-type: none"> • Not Met: Provides two examples of engagement with communities: The Company has provided comments regarding this indicator, however, no evidence found in relation to two examples a two-way engagement with communities whose human rights have been or may be affected.

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Examples of engagement refer to marginalised groups and provide additional detail: The Company has provided comments regarding this indicator, however, no evidence found related to this indicator. <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Analysis of stakeholder views on company's HRs issues: The Company indicates that 'ACCIONA Energía values the considerations of stakeholders in its decision-making processes and informs participants of the extent to which their contributions have been integrated into its decisions.' However, no summary analysis of the input or view given by stakeholders on human rights issues was found. [Stakeholder Relations Policy, N/A: https://mediacdn.acciona.com/media/ootp34qk/stakeholder_policy.pdf] • Not Met: Describes how stakeholders views influenced company's HRs approach
D.3.PD	Benefit and ownership sharing policy	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Commitment to identify benefit and ownership sharing • Not Met: Commitment includes right to decide own priorities for communities <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Disclosure of statistics for each project describing demographics of benefit/ownership sharing: The Company has provided comments regarding this indicator, however, no evidence found related to this indicator. • Not Met: Disclosure how affected communities participated in decision-making
D.4.PD	Local wind & solar energy access, affordability	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Actions taken to support access and affordability of renewable energy in the value chain: The Company indicates its goals for social action, one of which is 'Basic Energy service'. This is meant to 'enable basic access to electricity using residential photovoltaic systems in isolated rural communities in developing countries where there are no plans for providing other forms of access in the medium or long term'. However, no information on the actions taken to reach this goal was found. [Social Action Policy, 19/04/2018: mediacdn.acciona.com] • Not Met: Including a timebound actions plan and reporting targets <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Public support for government policies addressing energy access

E. Land and resource rights

Indicator Code	Indicator name	Score (out of 2)	Explanation
E.1.PD	Respect for land and natural resource tenure rights	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Commitment to respect land ownership/natural resources as in VGGT. Discloses how identifies legitimate tenure holders.: The Human Rights policy indicates that 'ACCIONA Energía understands that its commitment to human rights includes those who are affected or who could be affected by its activities, paying particular attention to vulnerable groups such as indigenous peoples minorities. Therefore within its scope, it respects its right to have access to food, water, sanitation, energy, education, health, housing, environment and to live in a clean and healthy environment, as well as the right to freedom of opinion and expression, and freedom of thought and religion. The company respects the right of peoples to maintain and strengthen their cultures, their ways of life and their own institutions, as well as their right to effectively participate in the decisions that affect them. The company undertakes to avoid involuntary resettlements and, whenever this might not be possible, to cause the least possible impact through close interaction and fair compensation. Likewise, it undertakes to respect and protect the rights of minorities and the rights of communities over their lands.' However, no evidence found on a public commitment to respecting land rights of legitimate tenure rights holders as set out in the UN Voluntary Guidelines on the Responsible Governance of Tenure of Land. [Human Rights Policy, 11/01/2022: procoazrbolsast1.blob.core.windows.net] • Not Met: Disclosure of locations of projects including numbers in urban, rural, natural areas: The Company has provided comments on this indicator stating that 'the Company is present in 20 countries around the world'. However, no evidence found on the disclosure of its projects including number or percentage of projects in urban, rural, or natural areas. <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Extends expectation to business relationships: The Company has provided comments on this indicator, however, no evidence found an explicit expectations for relevant parts to respect land rights of legitimate tenure rights holders.

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Steps taken to use leverage to resolve land rights issues or disclosure that no such issues arose
E.2.PD	Just and fair physical and economic displacement policy implementation including free, prior and informed consent	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Commitment to follow IFC PS 5 for physical and economic displacements: The Company has provided comments on this indicator. However, no evidence found in relation to this requirement. • Not Met: Commitment not to relocate without FPIC and to providing compensation: The Human rights policy states that 'The company recognizes and respects the unique nature of indigenous, tribal, aboriginal and original peoples. It undertakes, in accordance with legislation in force and with ILO Convention C 169, to respect their rights, whether or not they may be included in the legislation of each country. In those cases in which the presence of indigenous populations may be detected, the company undertakes to respect their right to a prior, free and informed consulting process. The company undertakes to avoid involuntary resettlements and, whenever this might not be possible, to cause the least possible impact through close interaction and fair compensation'. However, the Company commitment reaches informed consultation, not informed consent. [Human Rights Policy, 11/01/2022: procoazrbolsast1.blob.core.windows.net] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Publishes statistics on numbers affected by relocations (current and planned projects) • Not Met: Publishes regular reviews of living conditions after relocation • Not Met: Description of approach to physical and economic displacement: The Company has provided comments on this indicator. However, no evidence found in relation to this requirement.

F. Security and conflict-affected areas (incl. responsible mineral sourcing)

Indicator Code	Indicator name	Score (out of 2)	Explanation
F.1.PD	Operating in or sourcing from conflict-affected areas	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Commitment to heightened HRDD in conflict affected areas • Not Met: Steps taken to assess and mitigate these risks with conflict sensitive lens <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: How stakeholders are involved in the process to mitigate risks
F.2.PD	Evidence of security provider human rights assessments	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Regularly conducts risk assessment regarding security forces: The Company indicates in its 2022 Sustainability Report that 'ACCIONA Energía's non-financial risk analysis includes a risk variable relating to security and human rights, which is designed to detect real or potential adverse impacts on human rights. Relevant risk control and mitigation mechanisms are established on the basis of the results of the risk analysis. The Social Safeguards Internal Control System includes four control activities specifically designed to ensure respect for human rights relating to security personnel. Control activities include supervision of the alignment of the company's security plans with the Voluntary Principles on Security and Human Rights, and the provision of human rights training for security personnel'. However, no evidence was found on outcomes of risk assessments regarding security forces. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Commitment to Voluntary Principles on Security and HRs: The Company states that 'ACCIONA Energía undertakes to respect the Voluntary Principles on Security and Human Rights'. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] • Not Met: If applicable, discloses use of private security providers and uses only ICoCA members. <p>If direct employment of security, commitment to follow ICoCA itself.</p>
F.3.PD	Responsible sourcing of minerals: Arrangements with suppliers	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Statement on OECD Guidance aligned due diligence: The Company states that it has due diligence in human rights matters in the supply chain. However, no evidence found the Company undertakes due diligence in accordance with the OECD Guidance. The Company has provided comments, however, evidence was not material to this indicator. • Not Met: Requirement on OECD Guidance aligned due diligence in contracts/codes with suppliers

F. Security and conflict-affected areas (incl. responsible mineral sourcing)

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Describes work with suppliers on risk assessment and improving DD: The Company has provided comments that 'ACCIONA Energía works together with its suppliers to resolve Serious Non-Conformities (SNCs) detected in the audits through action plans. In the event that the non-conformities cannot be resolved within the time periods established, the company is marked as No-Go. Failure to comply with the minimum standards established in the No-Go Policies means that a supplier cannot be contracted until they resolve the underlying cause that led to their No-Go status. 32 suppliers were classified No-Go in 2022, of which 13 were removed from the category following auditing, action or improvement plans, or Enhanced Due Diligence. The latter consists of an investigation into any adverse impacts detected, communication with the supplier to confirm the information, and verification of the resolution of the conflict prior to entering into any new contract'. However, this sub indicator looks for evidence of how the Company works with mineral suppliers to build their capacity in due diligence of responsible mineral sourcing. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Disclosure of supply chain mapping
F.4.PD	Responsible sourcing of minerals: Risk identification in mineral supply chains	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes risk identification and disclosure in line with OECD Guidance: The Company has provided comments on this indicator. However, no evidence found in relation to this requirement. <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Expectation of suppliers to disclose supply chain mapping • Not Met: Risk identification process covers all minerals
F.5.PD	Responsible sourcing of minerals: Risk management in the mineral supply chain	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Suppliers using minerals in equipment provided to describe steps taken to respond to risks in supply chain • Not Met: Those suppliers to describe monitoring of risk prevention/mitigation measures • Not Met: Those suppliers to disclose significant improvement over time <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: How suppliers and affected stakeholders engaged on strategy • Not Met: Processes cover all minerals

G. Protection of human rights and environmental defenders

Indicator Code	Indicator name	Score (out of 2)	Explanation
G.1.PD	Commitment to respect the rights of human rights and environmental defenders	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Zero tolerance of threats/attacks on HRDs • Not Met: Expectation on business partners in value chain to make this commitment <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Description of how working with HRDs to create safe and enabling environment

H. Labour rights (incl. protection against forced labour)

Indicator Code	Indicator name	Score (out of 2)	Explanation
H.1.PD	Health and safety	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Discloses quantitative H&S information (injury rates or lost days, and fatalities): The Company reports that 'in the year, no fatal accidents occurred'. For its own employees, the severity rate was 2.02 and frequency rate was 0.20 in 2022. For own employees and subcontractors, the severity rate was 10.56 and frequency rate was 0.39 in 2022. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Expectation extends to relevant business relationships: The Company indicates that 'One of ACCIONA Energia's main goals is to extend its culture and commitment to health and safety to the entire supply chain. At the time of contracting, all suppliers must undergo an assessment of their performance in this area. The company's contract is thus contingent upon effective implementation. ACCIONA Energia has measures in place for supervising prevention management from its supply chain, which covers all phases of the process, from tendering to completion'. The Company reports that for its contractors, the severity rate was 14.84 and frequency rate was 0.5 in 2022. However it is not clear if the Company requires all relevant suppliers, contractors and other business relationships to report on health and safety performance, particularly injury rates or lost days and fatalities. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Sets targets for H&S performance (including injury rates or lost days and fatalities): The Company indicates that it has targets set for 2023 to decrease by 15% the average of the last three years of the accident frequency rate with sick leave of employed and subcontracted personnel, etc. However, no evidence found on target for fatalities. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] • Met: Met targets or explains why not or how improve H&S management systems: The Company has provided comments that 'in nine of the twelve months of the year, the Monthly Frequency Rate of accidents with sick leave of own and subcontracted personnel was below the annual target (0.54), which confirms the stability of the result. All Construction and Energy Production activities reduced their frequency rates and met their health and safety targets.' [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net]
H.2.PD	Forced labour risk management	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Board level oversight over policies on forced labour in supply chain. How relevant stakeholders informed board discussions: The Company has provided comments that states 'ACCIONA Energia's sustainability strategy is based on five year Sustainability Master Plans (SMPs). The actions and targets contained in these plans are promoted, approved and supervised by the Board of Directors' Audit and Sustainability Committee.' 'The Policy Book, approved in 2021 by the Audit and Sustainability Committee, contains the commitments and principles of action applicable to all the company's companies in economic, social, environmental, and good governance terms. Sustainability policies include human rights policies.' However, no evidence found that the Company has a board member or board committee with oversight of its supply chain policies that address forced labour. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] • Not Met: Suppliers to have these arrangements in place: The Company has provided comments on this indicator. However, no evidence found in relation to this requirement. <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Discloses ongoing efforts to prevent and mitigate forced labour in own ops and supply chain: The Company has provided comments that 'We ensure compliance with the fundamental rights of the people participating in our value systems. 132 audits carried out on direct suppliers and 40 on tier 2 suppliers.' However, no further details on its efforts to prevent and mitigate forced labour in its operations and supply chains. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] • Not Met: Factors to be considered when ending a business relationship
H.3.PD	Prohibition of forced labour: Wage practices	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Requirements on paying in full and on time in supplier codes and contracts: The Human rights policy states that 'the company offers fair and equitable pay and employment conditions that are clearly stated in a written contract in a language that the worker understands.' However, no evidence found that the Company has a requirement for its suppliers to pay workers in full and on time. [Human Rights Policy, 11/01/2022: procoazrbolsast1.blob.core.windows.net] • Not Met: Describes work with suppliers on paying workers regularly, in full and on time <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment scope of failure to pay workers in full and on time in supply chain • Not Met: Analysis of trends demonstrating progress

Indicator Code	Indicator name	Score (out of 2)	Explanation
H.4.PD	Prohibition of forced labour: Restrictions on workers	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Requirements on free movement in supplier codes and contracts: The Company states that suppliers should respect for the conditions of migrant workers. They respect and apply the binding requirements stipulated in the Standard on Migrants Workers 'Welfare, especially regarding not requiring of workers any 'deposit' or withholding of their identification documents. [Ethical Principles Suppliers, Contractors and Collaborators, N/A: mediacdn.accionacompany.com] • Not Met: Describes working with suppliers on free movement of workers: The Company has provided comments regarding this indicator, however, no evidence found in relation to this requirement. <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of restriction of movement in supply chain • Not Met: Capacity building to enable suppliers to cascade forced labour policies down supply chain
H.5.PD	Freedom of association and collective bargaining	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Commitment on FoA/CB and requirements in suppliers codes and contracts: The Company states that in its own operations it ' defends the freedom of association, the right to organise and effective recognition of the right to collective bargaining and fair defence. All employed persons have the right to associate with, establish or participate in the organisations they deem appropriate and whose purpose is the defence and promotion of their interests. The company recognises the right to representation through its work units, under unions or other forms of representation that are chosen in accordance with legislation and practices in force in the countries where it may be present. In no event will the company interfere in the elections of workers. The company guarantees protection against any discriminatory act tending to undermine the right to organise.' The Company requires its suppliers to apply the principles to respect for freedom of association, unionisation, and collective bargaining. The Company states that 'they support the freedom of association, unionization and the effective recognition of the right to collective bargaining and fair defence. In situations where national legislation or regulations may restrict these rights, they will put in place means to facilitate freedom of association and collective bargaining.' However, no statement was found expecting suppliers to prohibit intimidation, harassment, retaliation and violence against trade union members or equivalent worker bodies and trade union representatives [Ethical Principles Suppliers, Contractors and Collaborators, N/A: mediacdn.accionacompany.com] • Not Met: Describes work with suppliers on FoA/CB: The Company has provided comments that 'audits have been established for tier 2 suppliers of large components with contracts exceed €5 million' and 'the company also has a No-Go policy, which applies to all of the above levels, regardless of criticality.' However, no evidence found that how it works to support the practices of its suppliers in relation to freedom of association and collective bargaining. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of restriction of FoA/CB in supply chain • Not Met: Analysis of trends demonstrating progress
H.6.PD	Living wage (in supply chains)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Requirements on living wage in supplier codes and contracts: In the principles for suppliers, the Company requires suppliers to comply with laws and regulations on the subject of wages (minimum wage and overtime payment), and they promote the adoption of a living wage as minimum payment and of equal payment without gender-based discrimination for work of equal value. However, promoting the adoption of a living wage cannot be considered as a formal commitment for living wage. [Ethical Principles Suppliers, Contractors and Collaborators, N/A: mediacdn.accionacompany.com] • Not Met: Describes work with suppliers on living wage, beyond tier 1 suppliers <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Requirement for suppliers to regularly review definition of living wages with relevant trade unions

I. Right to a healthy and clean environment

Indicator Code	Indicator name	Score (out of 2)	Explanation
I.1.PD	Environmental impact assessment and remediation	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Conducts public EIA and CIA for renewable energy projects: The Company reports that in 2022, 101 of the projects promoted by the Company were subject to the Environmental Impact Assessment (EIA). However, no evidence found the Company takes also cumulative impact assessment for its renewable energy projects. In future assessments, the Company will also be expected to explain or demonstrate under what circumstances it undertakes Cumulative Impact Assessments for its renewable energy projects in order to meet this criteria. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] • Not Met: Assessments comply with Espoo Convention and/or the EU Environmental Impact Assessment Directive and fulfil certain standards: The Company has provided comments regarding this indicator, however, no evidence found in relation to this requirement. <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Reports on compliance with government-mandated remediation fund requirements • Not Met: Reports on how an entity guarantees payment for environmental restoration or compensation
I.2.PD	Life cycle assessment	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Expectation for suppliers to conduct regular public life cycle assessments (including risks related to raw material sourcing, waste, and decommissioning): The Company has provided comments that 'It uses life cycle analysis tools for 100% of its projects, allowing it to assess and reduce the impact of its developments, and also the consumption of material and energy resources. ACCIONA Energía carried out 4 LCAs in 2022.' However, no evidence found that the Company has a requirement for its suppliers to undertake regular public life cycle assessments of its primary technologies as per ISO 14040. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Requires suppliers to have action plans to address adverse impacts identified: The Company has provided comments regarding this indicator, however, no evidence found in relation to this requirement.

J. Transparency and anti-corruption

Indicator Code	Indicator name	Score (out of 2)	Explanation
J.1.PD	Anti-corruption due diligence and reporting	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Commitment to prohibiting bribes to public officials: The Sustainability report indicates that 'The company expressly forbids offering or accepting bribes to/from public officials or private individuals; offering or accepting payment for starting or speeding up any administrative procedures; offering or accepting gifts and hospitality to/from public officials or third parties that are contrary to the provisions of these Standards'. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] • Met: Expectation extends to relevant business relationships: The Ethical Principles for suppliers state that 'ACCIONA Energía requires that its suppliers, contractors, and collaborators to abstain from carrying out practices that involve any kind of corruption, including extortion and bribery, not offering, directly or indirectly, any type of payment (in cash or in kind) to ACCIONA Energía, or to any of its staff, to public representatives, or to other entities, with the intention of unlawfully obtaining, or carrying out, business or other advantages'. [Ethical Principles Suppliers, Contractors and Collaborators, N/A: mediacdn.acciona.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Reports that no such complaints were made: The Sustainability report states that 'there were no complaints referring to giving or offering bribes or any other type of remuneration or similar consideration, to any individual or public or private entity for the purpose of illegally obtaining or retaining a business or a competitive advantage for the group'. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net]

Indicator Code	Indicator name	Score (out of 2)	Explanation
J.2.PD	Payments to governments & contract transparency	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Publishing a tax CbCR in line with GRI 207-4, or discloses payments made to governments at project-level including for purchase or rent of land or natural resources related to its renewable energy projects: The company discloses information in relation to its responsible taxation approach, however mentions "The content required under GRI 207-4.b.v and GRI 207-4.b.vii involves unavailable information. The company will disclose this information in future years." The company does not disclose information on payments-to-governments. In future assessments, the Company will be expected to demonstrate it publishes a tax CbCR and a report on its payments to governments at project level, including for purchase or rent of land or natural resources related to its renewable energy projects [Statement of non-financial information 2022, 31/12/2022: mediacdn.acciona.com] • Not Met: Disclosure of terms, contracts, agreements for those payments <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Supports governments to disclose contracts and licenses on renewable energy project in line with EITI

K. Diversity, equality and inclusion

Indicator Code	Indicator name	Score (out of 2)	Explanation
K.1.PD	Diversity, equality & inclusion training for management and employees	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provides mandatory and regular training as per ILO No 190: The Company indicates that 'ACCIONA Energia undertakes training initiatives on equality, diversity, inclusion, bias, non-discrimination and multiculturalism, through a range of training programmes aimed at creating a more inclusive culture and environment. In 2022 a total of 5,611 hours of training were given on these subjects.' However, it is unclear if the training is mandatory for all staff. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Requires suppliers to do the same: The Company has provided comments regarding this indicator, however, no evidence found in relation to this requirement. • Not Met: Provides materials and access to resources for trainings: The Company has provided comments regarding this indicator, however, no evidence found in relation to this requirement.
K.2.PD	Gender balance and sensitivity	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Timebound action plan to integrate gender lens to all relevant documents including on value chain: The Company has provided comments regarding this indicator, however, no evidence found in relation to this requirement. • Not Met: Demonstrates progress through annual reporting <p>Score 2</p> <ul style="list-style-type: none"> • Met: Women and non-binary people make up at least 40% of the Company's board of directors and executives, or executive board: The Company reports that female executive counts for 19.18% and female managers count for 26% in 2022. However, the percentage of female executive and managers are not within the range of 40%~60%. However, for the Board of Directors the Company discloses 45.5% of directors to be female. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net]
K.3.PD	Gender wage gap reporting	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Has closed gender wage gap: The Company has provided comments regarding this indicator, however, no evidence found in relation to this requirement. • Not Met: Timebound commitment to close gender wage gap: The Company has provided comments regarding this indicator, however, no evidence found in relation to this requirement. • Not Met: Reports information at company level across multiple pay bands: The Company reports that in 2022, the global gender pay gap is 1.58%. However, no evidence found that the Company reports gender wage gap information at the company level across multiple pay bands. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Expects business relationships to do the same: The Company has provided comments regarding this indicator, however, no evidence found in relation to this requirement.

JT. Just transition

Indicator Code	Indicator name	Score (out of 2)	Explanation
JT.3.PD	Fundamentals of creating and providing or supporting access to green and decent jobs for an inclusive and balanced workforce	1	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Public Commitment to create and provide or support access to green and decent jobs, as part of the low carbon transition.: The Company states that 'ACCIONA Energía understands its major role in the economic development of the communities in the countries where it operates and its capacity as a driver for improving people's quality of life'. The Sustainability report states that 'To do so [develop their own distinctive identity of a regenerative/sustainable nature during execution], the company seeks to enhance the transformative effect of its projects by maximising the impact they generate in terms of local impact, return on investment and acceleration of sustainable development. To this end, it has designed the High Impact Solutions, which, through the creation of adjacent benefits, contribute to improving the living conditions of the people and/or the environment and the area surrounding the company's projects'. The Company indicates that its activities in the community 'also focus on job creation by training workers and promoting local businesses. Improving community infrastructure is another of the company's social action objectives'. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] • Met: Demonstrates measures taken to create and support access to green and decent jobs for affected stakeholders.: The Company demonstrates the implementation of a 'youth empowerment programme for the creation of agents of change to help transform local businesses. The Colabora Almendralejo programme is promoted by ACCIONA Energía, with the support of Almanatura, and in collaboration with Almendralejo Council. It aims to promote the development of a community of young people and undertakings in Almendralejo to accelerate the transition to a socio-environmentally responsible economic model and improve employment prospects in the area.' [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] • Not Met: Demonstrates measures taken to ensure green and decent jobs promoting equality of opportunity for women and vulnerable groups: The Company has provided comments regarding this indicator, however, no evidence found in relation to this requirement.
JT.4.PD	Fundamentals of retaining and re-and/or up-skilling workers for an inclusive and balanced workforce	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Public commitment to re-and/or up-skills workers displaced by the transition to a low carbon economy.: The Company demonstrates programs aimed at up-skilling its workforce. However, no information was found that these are linked to workers displaced by the transition to a low carbon economy. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] • Not Met: Disclosure of its process(es) for identifying skills gaps for workers and affected stakeholders, in the context of the low carbon transition.: The Company has provided comments regarding this indicator, however, no evidence found in relation to this requirement. • Met: Demonstrates measures taken to provide re-and/or upskilling, training or education opportunities for relevant stakeholders.: The company offers various training and education programs to workers. The company also commits to reducing its emissions. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net] • Not Met: Demonstrates measures taken to ensure that the re-and/or upskilling, training or education opportunities promoting equality of opportunity for women and vulnerable groups. : The Company has provided comments regarding this indicator, however, no evidence found in relation to this requirement.
JT.6.PD	Fundamentals of advocacy for policies and regulation on green and decent job creation, employee retention, education and reskilling, and social protection supporting a just transition	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Discloses process(es) for aligning its lobbying activities with policies and regulation supporting the just transition.: The Company indicates that 'ACCIONA Energía is focused on actively pursuing the implementation of the Paris Agreement and its decarbonisation commitments across all the geographic regions in which it operates. To this end, it is actively involved in training and communication, either directly or through collective study groups or trade associations, in an effort to implement effective measures to decarbonise the economy. At global and multilateral level, it mainly channels its commitment through global institutions or associations, contributing in issues mainly related to the promotion of renewable hydrogen, development of the offshore wind farms in Spain, hybridisation of renewable energy technologies, simplification of the formalities for renewable energy projects, including distributed generation and self-consumption, amongst other issues.' 'In 2022, ACCIONA Energía participated in 6 major international initiatives in sustainable development, climate change and ESG issues.' The

JT. Just transition

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>initiatives include COP27, SGD 7 Pavilion, and Spanish Green Growth Groups' round table event, etc. [2022 Sustainability Report, 31/12/2022: procoazrbolsast1.blob.core.windows.net]</p> <ul style="list-style-type: none"> • Not Met: Discloses where its lobbying activities do not align with policies and regulation that support the just transition.: The Company has provided comments regarding this indicator, however, no evidence found in relation to this requirement. • Not Met: Discloses action plan addressing misalignment of lobbying activities with policies and regulation that support just transition.: The Company has provided comments regarding this indicator, however, no evidence found in relation to this requirement. • Not Met: Demonstrates lobbying for just transition and regulations enabling green and decent jobs, reskilling and/or social protection: The Company has provided comments regarding this indicator, however, no evidence found in relation to this requirement.

M. Responses to Serious Allegations (20% of total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
M(0).0	Serious risks of supply chain forced labour		<p>According to recent data, approximately 35% of the world's polysilicon, and 32% of global metallurgical grade polysilicon, the material from which polysilicon is made, is produced in Xinjiang Uyghur Autonomous Region (XUAR). Investigations by UN bodies, academics and journalists have presented evidence on a number of human rights abuses including the use of forced labour in XUAR. In its July 2022 report to the UN General Assembly, the UN Special Rapporteur on Contemporary Forms of Slavery "regards it as reasonable to conclude that forced labour among Uyghur, Kazakh and other ethnic minorities has been occurring in the Xinjiang Uyghur Autonomous Region of China" and finds that some instances of forced labour in the Region "may amount to enslavement as a crime against humanity". The Special Rapporteur states he "considers that indicators of forced labour pointing to the involuntary nature of work rendered by affected communities have been present in many cases" in the context of "State-mandated systems". Further analysis by independent UN experts concluded that the violations in the Region "may constitute international crimes, in particular crimes against humanity" and have urged China to address their "repeatedly raised concerns about widespread violations of the rights of Uyghurs and other Muslim minorities in the Xinjiang Uyghur Autonomous Region (XUAR) on the basis of religion or belief and under the pretext of national security and preventing extremism".</p> <p>The research by the Sheffield Hallam University found that Acciona Energia is linked to the labour transfer or forced labour programs through the manufacturer JA Solar, which in turn uses suppliers participating in the labour schemes. [United Nations General Assembly, 19/07/2022, "Contemporary forms of slavery affecting persons belonging to ethnic, religious and linguistic minority communities - Report of the Special Rapporteur on contemporary forms of slavery, including its causes and consequences": documents-dds-ny.un.org] [United Nations Special Procedures, 07/09/2022, "Xinjiang report: China must address grave human rights violations and the world must not turn a blind eye, say UN experts": ohchr.org] [Sheffield Hallam University, May 2021, "In Broad Daylight - Uyghur Forced Labour and Global Solar Supply Chains": shu.ac.uk] [Business and Human Rights Resource Centre, 02/08/2021, "China: Significant proportion of global solar value chain vulnerable to alleged forced labour in Uyghur Region, says major study": business-humanrights.org]</p>

Indicator Code	Indicator name	Score (out of 2)	Explanation
M(0).1	Publication of independently verified full solar panel supply chains to raw materials level, including names of suppliers and locations for all destination markets	0	<ul style="list-style-type: none"> • Not Met: The Company indicates that 'all providers with annual volume of more than €5m are also subject to the auditing, not just of their own operations, but also of their respective suppliers down the chain (Tier II) for full ESG compliance and in particular with respect to human rights. [...] All the orders placed in 2021 have as a requirement not only to audit (Achilles) the Tier II but also the polysilicon suppliers whether Tier III or Tier IV, these audits are in progress.' While this indicates knowledge of the supply chain down to tier IV it is not equivalent to disclosing verified mapping of the Company's full solar supply chain. [Business and Human Rights Resource Centre, 13/09/2022, "Response from ACCIONA ENERGÍA": media.business-humanrights.org, see also: Acciona Response, 2023]
M(0).2	<p>If mapping identifies suppliers linked to regions where there is a high risk of forced labour including those identified by UN bodies, the company explains steps taken and how these align with steps expected by the UN Guiding Principles (including reference to assessment of severity of risks, leverage, and crucial nature of business relationships). The company indicates that this information is relevant to all destination markets.</p> <p>•Note: Any disengagement needs to be verified and decision-making to continue engagement with "crucial business relationships" in high-risk area needs to be explained, in line with OHCHR Guidance on Business & Human Rights in Challenging Contexts: "Where a business enterprise has determined that a relationship is indeed "crucial" within the meaning of Guiding Principle 19, and that it will be continuing with the relationship on that basis, it should be transparent with stakeholders and the public at large about the decision-making process used to arrive at that determination and the criteria used, which should be objectively reasonable."</p>	0	<ul style="list-style-type: none"> • Not Met: The Company states that 'As part of ANE's increased due diligence, any PV module manufacturer must commit to ANE's ESG standards, and audits are underway of Tier II suppliers to ensure compliance further down the supply chain. This process is also being rolled out in other contracts for suppliers in high risk jurisdictions – being China one of them. With respect to the supply of PV modules, ANE has been working exclusively with JA Solar since 2017 until 2022 when ANE signed new contracts with the suppliers Waree (India) and Vina Solar (Vietnam) for the supply of components in 2023, and they are undergoing the same control process. Since 2018, ANE does not only audit JA Solar, but also the Tier II suppliers, and we have requested a letter to JA Solar where it commits to fulfil all of ANE's ESG standards, with particular emphasis on human rights compliance across their own supply chain. All the orders placed since 2021 have as a requirement not only to audit (Achilles) the Tier II but also the polysilicon suppliers whether Tier II or Tier III, these audits are in progress.' However, the company's response did not meet the criteria on explaining how steps taken align with steps expected by the UN Guiding Principles (including reference to assessment of severity of risks, leverage, and crucial nature of business relationships) at the time this research is conducted. <p>The Company further indicates that 'for the US project portfolio, in addition to the above requirements, ANE has agreed with JA Solar to commission an audit with CEA, which is a firm recognised by the US Government/US Customs. Up to 21 Dec 2021, the polysilicon for the US projects was going to be supplied 100% by Hemloc (silicon of US origin); on that date JA Solar requested that we consider the possibility of combining Hemloc polysilicon with Non-Xinjiang Chinese polysilicon. ANE has agreed as long as this is compliant with an Achilles audit, the CEA audit that confirms the full traceability of all the module elements, and provide certificates of origin (on top of the technical auditing provided by Enertis).' However, this information only applies for the Company's US market supply chain. [Acciona Response, 2023]</p>

Disclaimer

This scorecard is based on assessments of publicly available documents on companies' websites by the EIRIS Foundation and BHRRC. Preliminary assessments were shared with companies for feedback. Feedback provided by companies has been analysed and incorporated when relevant to the indicator assessed. Information published or provided by companies after established and communicated cut-off dates[†] are not included for this year's Benchmark. As such this scorecard should be seen as a reflection of feedback received as of September 2023[‡].

The use of the label "Not met" in the research does not necessarily mean that the company does not meet the requirements as they are described in the accompanying bullet point short text. Rather, it means that the analysts could not find information in public sources that met the requirements as described in full in the 2023 Renewable Energy & Human Rights Methodology document. It is possible that a Company meets the criteria without yet publishing the relevant evidence of doing so. This may include cases where a company has claimed to meet the criteria in the engagement phase or otherwise but where the public record was still not sufficient to meet the criteria by the relevant cut off dates.

While the EIRIS Foundations and BHRRC have made reasonable endeavours to ensure that the methodology reflects best and emerging business and human rights practice in identifying, preventing, mitigating and remedying human rights harms as well as other responsible

[†] Cut-off dates: 30 June 2023 for companies that did not engage with the benchmark; the expiration of the feedback period (between Aug/Sep 2023) for companies that engaged with the benchmark.

[‡] Further outreach and engagement with a subset of companies on the specific issue of exposure to forced labour risks was conducted in October 2023.

business conduct, it is not currently possible to measure certain human rights harms or other negative impacts directly. As such, a low score in respect of a particular indicator should not be read as implying that harms are necessarily taking place: rather it is a sign that companies have not demonstrated the steps set out in the methodology to reduce the risk of such harms or to uphold other responsible business conduct in the ways described. Conversely, a high score in a particular section or for a specific indicator should not be interpreted as a guarantee of future absence of human rights harm.

Scores for companies in the different project developer sub-categories (electric utilities, oil and gas, independent power producers) should not be compared to one another as these categories have been designed to allow for integration of an assessment of efforts towards full decarbonisation of energy production for electric utilities and oil and gas companies, based on the World Benchmarking Alliance's Oil & Gas and Electric Utilities Benchmark, using ACT methodologies. **Scores for equipment (wind turbines and solar) manufacturers should not be compared to project developer scores** as indicators have been tailored to reflect their position in renewable energy value chains.

Caution should be exercised in interpreting small differences in scores between companies within the same category and particularly small differences in the overall weighted scores because of the diversity of independent elements that are combined to produce the overall weighted scores. Scores should be understood in the context of the methods and weightings explained in the Methodology.

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