



Renewable Energy & Human Rights Benchmark 2025 Company Profile

Company name Vestas

Sub-sectorWind turbine manufacturerOverall score54% weighted average

Section score	Weighting	For section	
82%	20%	1. UNGP core indicators	
41%	40%	2. Salient human rights risks	
N/A	10%	3. Serious allegations related to linkages to forced labour	
N/A	10%	3. Other serious allegations	
N/A	20%	4. ACT assessment as conducted by the World Benchmarking Alliance and its partners*	

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 <u>here</u>.

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 2025 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 CHRB methodology (20% of total)

A. Policy commitments and governance

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1	Commitment to respect human rights	2	The individual elements of the assessment are met or not as follows: • Met: General HRs commitment: The Human rights policy states that '(Vestas) commits to respecting human rights' [Human rights policy, 04/11/2024: vestas.com] • Met: Commitment to UNGPs: The Company states that 'we are committed to the UN Guiding Principles on Business and Human Rights.' [Human rights policy, 04/11/2024: vestas.com]
A.2	Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	2	The individual elements of the assessment are met or not as follows: • Met: Commitment to ILO core principles: The Code of conduct states that 'Vestas does not tolerate the use of modern slavery, forced labour or human trafficking [] Vestas des not tolerate the use of child labour []'. 'Vestas respects employees' freedom of association and their right to be represented by a trade union, including for the purpose of collective bargaining, and will not interfere with this right'. Finally, 'Vestas is committed to providing a safe and respectful workplace, free of discrimination [] We are also committed to protecting the right of equal treatment and opportunities. For example, we make decisions on hiring, promotions, and disciplinary actions based on performance, qualifications, competences, experience, and behaviour – and never on an employee's background or characteristics'. [Vestas Human Rights Policy (OUTDATED), 10/12/2019: vestas.com]

^{*} For information on the ACT methodology and scoring criteria please refer to the World Benchmarking Alliance.

Indicator Code	Indicator name	Score (out of 2)	Explanation
			• Met: Expects business relationships to commit to ILO core principles: The supplier code states: 'Respect the right of all employees to form and join (or not join) a trade union, freely elect their own representatives, and bargain collectively. You must not interfere with or restrict this right. Employees should not fear intimidation or retaliation (including discrimination) for forming or joining a trade union, or participating in collective bargaining'; 'Do not use child labour or benefit from the use of child labour in either your own operations or your supply chain'; 'Vestas does not permit, under any circumstances, the use of modern slavery or human trafficking within its global business. As such, we expect our suppliers to take diligent and reasonable steps to prevent these labour rights violations within their own supply chain'; 'At Vestas, we are committed to a diverse and inclusive workplace free from discrimination and we expect our suppliers to commit to the same [] Do not discriminate in hiring or employment decisions, for example those relating to promotions or disciplinary actions'. [Supplier code of Conduct, 2021: vestas.com]
A.3	Commitment to remedy	1.5	The individual elements of the assessment are met or not as follows: • Met: Commitment to remedy adverse HRs impacts: The Human Rights policy states that 'Even with relevant mitigation measures in place, adverse human rights impacts may still result from our operations and impacted communities must be able to seek remedy. Therefore, we commit to a transparent process for stakeholders to express their concerns and file a grievance, including anonymous complaints, and remedying adverse impacts on individuals, workers, and communities that the Company has caused or may have contributed to, and will not obstruct access to remedies'. [Human rights policy, 04/11/2024: vestas.com] • Met: Expects business relationships to make this commitment: See above. The Policy states that 'our suppliers must adhere to these human rights commitments and ensure their suppliers follow suit'. [Human rights policy, 04/11/2024: vestas.com] • Met: Commitment to collaborate with judicial or non-judicial mechanisms: The policy continues: 'we commit to collaborating with judicial or non-judicial mechanisms such as national courts, Ombuds institutions, OECCD National Contact Points, national human rights institutions as a mean to provide access to remedy'. [Human rights policy, 04/11/2024: vestas.com] • Not Met: Commitment to work with business relationships on remedy: Although the Company commits in its human rights policy 'to a transparent process for stakeholders to express their concerns, including anonymous complaints, and remedying adverse impacts [] we expect our business partners to have grievance mechanisms and remedy process proportionate to their size, complexity and to the risk of their business environment in place', no evidence was found of an explicit commitment to work with business relationship in remedy provision. [Human rights
A.4	Commitment from the top	0.5	policy, 04/11/2024: vestas.com] The individual elements of the assessment are met or not as follows: • Met: Board level responsibility for HRs: The Company's human rights website states that 'Vestas' Board of Directors, approves policies, procedures, and controls in key areas. This includes our Human Rights Policy, Employee and Supplier Codes of Conduct, and DEIB Policy. [] Furthermore, the Audit Committee of the Board of Directors is responsible for sustainability due diligence and for overseeing compliance with our Code of Conduct. Employee code of conduct includes human rights commitments. [Human rights on website: vestas.com] & [Employee Code of Conduct, 09/2021: vestas.com] • Not Met: Describes HRs expertise of Board member: The Annual report describes education and careers of the executive management team, and the Company's website describes competences needed to be a board member. However, no specific description found in relation to the concrete expertise related to human rights from Board Members [Board of Directors webpage, N/A: vestas.com] & [2024 Annual report: vestas.com] • Not Met: Board member/CEO signal importance of HRs in their communications • Not Met: CEO or board incentives
A.5	Responsible lobbying and political engagement fundamentals	1.5	The individual elements of the assessment are met or not as follows: • Met: Publicly available policy statement(s) (or policy(ies)) setting out lobbying and political engagement approach.: The Company states that 'We seek to engage with governments and politicians to promote Vestas' interests in energy and renewables in a legal, ethical, and transparent manner. This process can involve direct advocacy with governments, information campaigns, or meetings with officials and politicians on issues linked to wind energy. Vestas is also a member of industry associations, some of which may support certain political parties or issues. Vestas does not use corporate funds for donations that support political parties or individual politicians. Any exemptions to this rule must be in accordance with local

Indicator Code	Indicator name	Score (out of 2)	Explanation
			law and have prior written approval from the Vestas CEO.' [Employee Code of Conduct, 09/2021: vestas.com]
			• Met: Monetary value of direct political contributions: The Company indicates in its Employee Code of Conduct that 'Vestas does not use corporate funds for donations that support political parties or individual politicians. Any exemptions to this rule must be in accordance with local law and have prior written approval from the Vestas CEO'. The annual report states that 'Vestas made no direct financial or in-kind political contributions in 2024'. As described below, "political" contributions refer to membership fees. [Employee Code of Conduct, 09/2021: vestas.com] • Met: Monetary value of indirect political contributions: See above. The report continues: 'The Public Affairs department estimates in-kind political contributions by recording all spending aligned with the principle of "non-financial support provided directly or indirectly to political parties or individual politicians". While Vestas made no direct political contributions in 2024, we did make indirect contributions to intermediary organisations, such as lobbyists, think tanks, and trade associations [] This also included payments for external assistance from embassies and political consultancies'. These indirect contributions totalled EUR 4.6m [2024 Annual report: vestas.com] • Not Met: Requirement for third-party lobbyists to comply with the Company's
			lobbying and political engagement policy (or policies): The annual report indicates that 'Our Public Affairs department is responsible for the oversight of political influence and lobbying activities, and the Head of Public Affairs controls the activities and ensures Executive Management and Board oversight through quarterly reporting on these activities. This management system and monitoring process ensures that our policy engagement is aligned with the Paris Agreement, both for our direct lobbying activities and our trade associations. It covers all jurisdictions where we have operations'. However, no formal expectation for third-party lobbyists to comply with its lobbying and political engagement policy. Although the company submitted additional feedback for this datapoint, the evidence was not considered material. [2024 Annual report: vestas.com]

B. Embedding respect and human rights due diligence

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1	Responsibility and resources for day-to-day human rights functions	2	The individual elements of the assessment are met or not as follows: • Met: Senior responsibility for HRs implementation and decision making: The Company's human rights website, regarding HR governance states that 'the Sustainability Committee [executive level] prioritises, oversees, and coordinates cross-functional sustainability initiatives across the entire organisation'. According to the Sustainability report, 'Group Sustainability, led by the Vp and Head of Sustainability, is responsible for developing and coordinating our sustainability strategy [] Reports to the CEO monthly, to the Sustainability Committee and Executive Management team multiple times a year'. Sustainability strategy includes human rights. [Human rights on website: vestas.com] & [2023 Sustainability report: vestas.com] • Met: Describes day-to-day responsibility for implementing HRs commitments: The website further states that 'The Compliance & CSR department works to embed human rights management across the organisation. This includes the day-to-day responsibility of developing and updating the Human Rights Policy and Human Rights Due Diligence, and monitoring legal trends and expectations in the human rights landscape to embed them into our business.' [Human rights on website: vestas.com] • Met: Day-to-day resources and expertise allocation in own operations: It continues: 'The implementation of Vestas' policies and procedures, but also the integration of responses to salient human rights, is done in collaboration with different levels of stakeholders across the company. For example, with the sustainability department at a strategic level, with regional legal teams for the execution of regional compliance programs, with Sales and Construction teams at the wind farm project level, or with Sustainable Procurement for upstream management of salient human rights. In Sustainable Procurement, we have dedicated two specific social sustainability experts to our team as part of our commitment to implementing the 2022 HRA recommendations. Th

Indicator Code	Indicator name	Score (out of 2)	Explanation
			Met: Resources and expertise allocation in supply chain: As indicated above ' In Sustainable Procurement, we have dedicated two specific social sustainability experts to our team as part of our commitment to implementing the 2022 HRA recommendations. This addition ensures improved oversight of human rights issues within our supply chain, further reinforcing our commitment to responsible practices'. [Human rights on website: website: westas.com] & [Supplier Sustainability webpage: website: westas.com]
B.2	Identifying human rights risks and impacts	2	The individual elements of the assessment are met or not as follows: • Met: Describes process of identifying risks in own operations: The Company's human rights website states that 'Vestas aims to engage with external experts to conduct our corporate-wide Human Rights Assessment (HRA) as a minimum every three years. Conducting the assessments on a regular basis allows us to identify and assess emerging human rights risks and impacts'. The first was conducted in 2018 and the second assessment took place in 2022. 'Both HRAs utilized a similar methodology and mapped out relevant actual and potential human rights risks looking at how Vestas might impact rightsholders across our activities and value chain. The assessments consisted of desktop research, an analysis of internal management processes, and interviews [] The 2022 assessment also included the two new areas of our business, namely Offshore and Development activities in addition to Supply Chain and Manufacturing, Construction, and Service'. [Human rights on website: vestas.com] • Met: Describes process for identifying risks in business relationships: See above. HRAs conduced looks at impacts on 'rightsholders across our activities and value chain'. The website also indicates that 'In addition to our CW-HRA, Vestas conducts upstream and downstream due diligence which takes a more in-depth look at risks related to a country and location'. [Human rights on website: vestas.com] • Met: Describes risk identification system incl. stakeholder consultation: The website adds that 'Since 2018, the assessment has evolved to include interviews with external stakeholders representing relevant rightsholder groups such as indigenous peoples and workers, besides Vestas' senior management and internal experts to conduct our corporate-wide Human Rights Assessment (HRA)'. In 2018 it 'engaged with sustainability experts from BSR [] and in 2022, the assessment was updated [] By working with external sustainability experts from BSR [] and in 2022, the assessment was
B.3	Assessing human rights risks and impacts	2	The individual elements of the assessment are met or not as follows: • Met: Describes assessment process and discloses salient HRs risks: To assess the identified risks the Company states that 'Each salient issue was prioritised according to two sets of criteria: the salience of risk (scale, scope, remediability, likelihood) and relevance for business action (attribution, leverage, risk history, current management). Depending on the salience of risk and the relevance for business action each salient human rights issue was assigned a priority level. The assessment also recognised that these issues can be particularly salient to vulnerable groups of rightsholders such as migrant workers, indigenous and tribal peoples, temporary workers, and low-income populations.' [Human rights on website: vestas.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			Met: Describes how process applies to supply chain: The Company indicates that the HRA, of which the risk assessment process outlined above is a part, is conducted across the Companies activities and value chain. [Human rights on website: vestas.com] Met: Public disclosure of results of HRs risk assessment: The Company has a publicly available table listing its salient human rights issues, the activity(ies) of the Company involved and rightsholders affected. [Human rights on website: vestas.com] Met: Describes how assessment involved affected stakeholders: The Company indicates that 'To avoid causing or contributing to significant negative impacts on affected communities in our wind farm projects, we apply our Social Due Diligence (SDD) process to certain EPC and Supply-and-Installation projects above a specific MW threshold in emerging markets. The SDD process also applies to projects in OECD countries where there may be risks to Indigenous and Tribal Peoples' lands, territories, and livelihoods'. It states that 'Our CW-HRA [Corporate-Wide Human Rights Assessment] involves consultations with external experts representing relevant rightsholders such as indigenous peoples, workers, and affected communities, Vestas' senior management and internal subject matter experts, to ensure we understand how affected stakeholders are impacted and that we adhere to local as well as international expectations. [] The social and governance topic specific assessments have been supported by materials such as our CW-HRA and social due diligence process, Vestas' Employee Engagement Survey, our incident management system, EthicsLine cases, supplier assessments, and its assessments of Johyving activities. ESG rating platforms (DISI CDP and
			audits, assessments of lobbying activities, ESG rating platforms (DJSI, CDP and EcoVadis) and consolidated ESG data. [2024 Annual report: vestas.com]
B.4	Integrating and acting on human rights risks and impact assessments	1.5	The individual elements of the assessment are met or not as follows: • Met: Describes system to prevent, mitigate and remediate HRs issues: The Company's salient issues for its own workforce include health and safety, working hours, wages and benefits, freedom of association and collective bargaining, discrimination, CAHRAS, remedy, security and workers' accommodation. It also considers specific impacts in communities, particularly through its customers' projects (project development). The sustainability report, following the explanation of the Company wide human rights assessment, explains its actions in relation to the issues mentioned. [Human rights on website: vestas.com] & [2023 Sustainability report: vestas.com] • Met: Describes how global system applies to supply chain: The Sustainability report indicates the following regarding supply chain due diligence: 'At Vestas, our evaluation of high-risk sustainability suppliers hinges on their potential to pose adverse social (human rights) [], considering our dependency on them. It also indicates that 'In 2023, we revisited our due diligence framework for tier 1 suppliers and initiated preparation for a new human rights risk heatmap for our tier 2 suppliers, with the overall aim to use our leverage to mitigate potential adverse human rights impacts on workers in the value chain. To address salient human rights findings relating to forced labour, child labour, and conflict-affected high-risk areas from CW-HRA, we initially planned to map the use of rare earth elements in our wind turbines in 2023. [] We are on a journey to set social sustainability targets related to value chain workers and have established policies, processes, and initiatives to manage overall potential adverse impacts. In 2023, we conducted more than 2,900 due diligence assessments for potential suppliers, prior to the supplier onboarding process. We also conducted a total of 109 sustainability audits, such as onsite/online supplier (re) assessments as our direct and indirect suppliers

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			platform used to screen and qualify all candidates. This will enable Vestas to
			minimise the use of recruitment agencies.' [2022 Modern Slavery Statement: vestas.com]
			Not Met: Describes how stakeholders involved in decisions about actions taken
B.5	Tracking the		The individual elements of the assessment are met or not as follows:
	effectiveness		Not Met: Describes system for evaluation effectiveness of actions: The annual
	of actions to		report structure information for management of impact and risks by stakeholder group describing policies, actions & resources, targets & metrics: This structure
	respond to		applies to own employees, workers in the value chain and communities. It includes
	human rights		performance against targets for risks and impacts related to health and safety of
	risks and		employees. In relation to 'working conditions: secure employment', it indicates
	impacts		that 'Vestas has not identified measurable targets relating to secure employment,
			and we have not set a base year from which progress is measured. Nevertheless, we track the effectiveness of policies and actions to support secure employment
			by monitoring employee turnover, engagement, and satisfaction [] These
			indicators are reported to key internal stakeholders as part of quarterly functional
			dashboards. Whilst we have not defined a particular level of ambition to be
			achieved, we do provide key contextual information to support this reporting, including key market trends to support stakeholders' understanding of Vestas'
			performance'. In relation to equal opportunities, it indicates shows targets and
			progress related to diversity, skill development and workforce engagement'.
			Regarding the supply chain, in relation to working conditions targets, it indicates
			that 'In line with our SQHE Policy we expect the same performance level in terms of health & safety from our contractors as we expect from ourselves. Vestas'
			Global HSE Framework and related metrics and targets covers externally employed
			workers under Vestas supervision []'. In relation to other working conditions, it
			states: 'Vestas has not yet set targets for workers in our value chain due to an
			ongoing revision of our supply chain due diligence framework. The revision also includes an evaluation of initiatives to further track and assess actions and their
			outcomes for value chain workers. However, we will explore options for setting
			specific targets and tracking effectiveness of policies and actions through collected
		0.6667	data during 2025, and as part of current management, we continue assessing our
			suppliers and tracking their performance'. Finally, in relation to communities: 'we have several metricsband associated targets to monitor our performances to
			prevent or mitigate our two material risks; land related impacts on communities
			and adverse impacts on the specific rights of Indigenous and Tribal Peoples to
			FPIC. Vestas started disclosing on the progress of the below three metrics in 2019.
			The metrics and targets were designed internally, and we track the performance against them in our internal tools. On project level, affected communities are on a
			case-by-case basis invited to take part in sessions where lessons learned and
			suggestions for improvements can be discussed. However, no structured process
			for this exists today'. [2024 Annual report: west-exists exists today's exists today. [2024 Annual report: west-exists exists today's exists today. [2024 Annual report: west-exists exists today's exists today. [2024 Annual report: west-exists exists today's exists today. [2024 Annual report: west-exists exists today's exists today. [2024 Annual report: west-exists exists today. [2024 Annual report:

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			Agreements. It is still too early to track and assess the effectiveness of these actions as the project is in its early stage of construction'. [2024 Annual report: vestas.com] • Met: Describes challenges to effective comms and how it is working to address them: The company describes the following challenge and how it addressed it: 'Absence of, or poor, local community consultation and engagement, not taking into consideration the local context such as literacy and educational levels, languages, gender inclusion or inclusion of other vulnerable groups. Impact on project affected indigenous people present in the project area but failure in obtaining a Free Prior and Informed Consent (FPIC)'. As per mitigation: 'Initially, the project developer is responsible for establishing relations with the people affected by a wind park through public consultations, whereby project information is disclosed, and communities can voice concerns. Community engagement will continue throughout the project life. Vestas also plays an important role in maintaining a sound relationship with the people impacted by the project'. [Social Management System, 2022: vestas.com]

C. Remedies and grievance mechanisms Indicator Code Indicator name Score (out of 2) Explanation

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.1	Grievance mechanism(s)fo r workers	2	The individual elements of the assessment are met or not as follows: • Met: Grievance mechanism accessible to all workers: The Company has an Operational Grievance Mechanism (OGM) that is accessible for workers to raise concerns, complaints, or doubts. Furthermore, the Company has an EthicsLine available for reporting of code of conduct violations. [Human rights on website: vestas.com] & [Social Management System, 2022: vestas.com] • Met: Grievance mechanism available in appropriate languages and workers made aware: The Company states that 'To raise further awareness of the EthicsLine and how to use it, several training sessions, communication initiatives, and webinars are conducted across Vestas. Our training material, which has been translated into several languages, is available on the Code of Conduct Portal and includes training slides with anonymised EthicsLine cases.' The EthicsLine site is available in multiple languages. [2022 Sustainability Report, 2022: vestas.com] • Met: Describes how workers in supply chain access grievance mechanism: The Company states that 'We expect our suppliers to have a reporting system in place to ensure that employees can voice concerns anonymously and without fear of retaliation.' In future assessments the Company will be expected to demonstrate this applies to all business relationships. [Supplier code of Conduct, 2021: vestas.com] • Met: Expects business relationships to convey expectation to their business relationships: The Human Rights policy states that 'we commit to a transparent process for stakeholders to express their concerns and file a grievance, including anonymous complaints, and remedying adverse impacts []'. It adds that 'our suppliers must adhere to these human rights commitments and ensure their suppliers follow suit'.
C.2	Grievance mechanism(s) for external individuals and communities	2	The individual elements of the assessment are met or not as follows: • Met: Grievance mechanism accessible to all external individuals and communities: The Company's ethicsline 'is our whistleblower system. It allows our employees and business partners to report violations [] is hosted on a secure external platform where anyone can raise a concern without fear or repercussion. In addition, for communities in its upstream chain 'Vestas has in place an Operational-level Grievance Mechanism (OGM) used during the construction of our wind farm projects and EthicsLine, our whistle-blower hotline which is publicly available and accessible'. [2023 Sustainability report: vestas.com] & [Human rights on website: vestas.com] • Met: Grievance mechanism available in appropriate languages and affected stakeholders made aware: Ethicsline is available in multiple languages. Regarding the OGM, the Company indicates that Grievance mechanism 'needs to be accessible and working throughout the project life to allow project affect communities to express their concerns and register any project related complaints'. It also indicates that OGM 'provides a transparent and fair way for workers, groups or individuals impacted by a project, to raise a concern, complaint or doubt. The Vestas OGM should not be seen as a stand-alone process or a substitute for stakeholder engagement, but rather an integral element of Vestas' approach to obtain and maintain the SLO and thereby reduce risks'. Therefore, it's part of local community engagement. [Human rights on website: vestas.com] & [Social Management System, 2022: vestas.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			• Met: Describes how external individuals/communities access grievance mechanism: The Company indicates that is open to any individuals or groups, particularly in its value chain linked to project development. It states 'Our OGM is open to all external stakeholders that may have a concern or complaint related to a project. Any complainant, be it a group or an individual, can raise a concern or a grievance related to human rights issues []'For this purpose, Vestas has in place an Operational-level Grievance Mechanism (OGM) used during the construction of our wind farm projects and EthicsLine, our whistle-blower hotline which is publicly available and accessible'. [Human rights on website: vestas.com] & [Supplier code of Conduct, 2021: vestas.com] • Met: Expects business relationships to convey expectation to their business relationships: The Human Rights policy states that 'we commit to a transparent process for stakeholders to express their concerns and file a grievance, including anonymous complaints, and remedying adverse impacts []'. It adds that 'our suppliers must adhere to these human rights commitments and ensure their
C.3	Remedying adverse impacts	1.3333	suppliers follow suit'. [Human rights policy, 04/11/2024: vestas.com] The individual elements of the assessment are met or not as follows: • Met: Describes approach taken to remedy adverse HRs impacts: The Company describes its process: 'When a grievance is received, we investigate and collect facts about the case, determine whether the grievance has merit, and clarify if Vestas or any of Vestas' contractors are involved. Where merit is established, we seek to remedy adverse impacts. Depending on the case, remediation may take the form of apologies, restitution, rehabilitation, financial or non-financial compensation, or punitive sanctions'. [2023 Sustainability report: vestas.com] • Not Met: Describes changes to systems, processes and practices to prevent future impacts: The Company describes how it remediates negative impacts and reports a case of remedy in Lotus Creek, Australia. However, this subindicator looks for evidence of how the Company has implemented changes in its processes and systems to prevent such impacts from recurring. [2024 Annual report: vestas.com] • Met: Describes approach to monitoring/implementing agreed remedy: After the remedy is implemented, the Company indicates that 'We may also aim to prevent harm through injunctions or guarantees of non-repetition. We assess the effectiveness of the remedy provided by engaging with the complainant. In cases where the remedy is not accepted, we inform the stakeholder of external options for settling the grievance and maintain an open dialogue'. [2023 Sustainability report: vestas.com]

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.M	Commitment to respect indigenous peoples' rights	1	The individual elements of the assessment are met or not as follows: Not Met: Expectation of project developer clients to have a public commitment to respect indigenous rights: The supplier code of conduct states 'Vestas commits to respect the rights and interests of local communities – including indigenous people – in relation to our operations and projects.' The Company further states in its human rights policy 'Vestas expects business partners to respect human rights within their scope'. In the Annex to the human rights policy it states that 'The Human Rights referred to in this Policy include: ILO Convention No.169 on Indigenous and Tribal Peoples and the United Nations Declaration on the Rights of Indigenous Peoples'. However, no statement could be found indicating an expectation for clients to have the same commitment, as it specifically indicates that 'we also encourage our customers to adopt similar commitments'. The Company has provided an additional comment to the BHRRC, indicating that 'implementation of commitments are integrated into internal procedures like sales commitment memo's where code of conduct commitments are compared to reach a 'mutual recognition' of each others code of conducts'. However, this quote or similar evidence was not found in publicly available sources. 'Encourage' is not considered a strong enough language to communicate expectations. [Employee Code of Conduct, 09/2021: vestas.com] & [Human rights policy, 04/11/2024: vestas.com] Met: Commitment to only work with business partners that respect FPIC: The annual report indicates that, in the context of its development activities: ', when affected communities are Indigenous and Tribal Peoples, Vestas is committed to respecting their right to Free, Prior, and Informed Consent (FPIC) and preventing adverse impacts on their rights'. It then adds: 'As a supplier, our engagement with affected communities begins at the construction phase, even though our customers are responsible for initial consultations. The results of the custome

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			efforts help define the project's ongoing community engagement approach. Frequency of engagement may vary depending on the project timeline. []. Some projects have a Community Liaison Officer who collaborates with our client's Community Liaison Officer. Alternatively, the Project or Construction Manager can act as the primary representative of Vestas towards communities and oversee community engagement. In these roles, they hold the highest operational authority at our company to ensure that appropriate community engagement takes place within our scope. The effectiveness of our engagement during construction is assessed through the use of our grievance mechanism. In projects where Indigenous and Tribal Peoples' lands are involved, we take additional measures when applying our Social Due Diligence process to assess the effectiveness of our customers' engagement and establish whether the project has been developed in accordance with national law and international standards, including right to FPIC'. [Social Management System, 2022: vestas.com] & [2024 Annual report: vestas.com]
D.2.M	Engagement with all affected communities	1	The individual elements of the assessment are met or not as follows: Met: Describes how local communities identified and engaged in the last two years: The Company indicates that it uses a 'social due diligence tool' to identify and assess social risks and potential adverse human rights impacts on affected communities related to project developments. The social management system document states that 'Meaningful stakeholder engagement is key to Vestas. In addition to Vestas' commitment to respect the human rights of local communities and other stakeholders, we also believe that building a sound relationship with stakeholders, and in particular Project Affected People, will strengthen our understanding of local communities' concerns, doubts, and expectations. Moreover, a sound stakeholder relationship will contribute to maintaining the SLO [Social License to Operate]. Relating to the process, it adds 'Initially, the project developer is responsible for establishing relations with the people affected by a wind park through public consultations, whereby project information is disclosed, and communities can voice concerns. Community engagement will continue throughout the project life. Vestas also plays an important role in maintaining a sound relationship with the people impacted by the project. Furthermore, a robust and effective operational grievance mechanism does not only establish avenues to air concerns or grievances but also involves regular interactions from the local communities through the social coordinator. This process ensures that the concern or grievances from community members are heard, responded to and managed through a defined process. [] The project should identify and work on critical community development areas to uplift the communities socially and economically and improve their overall quality of life in aspects such as social infrastructure development support'. [Social Management System, 2022: vestas.com] • Met: Provides two examples of engagement with communities and impacts, the Com
D.3.M	Benefit and ownership		Not Met: The company meets B2.C, B3.D, B4.D and B.5.C The individual elements of the assessment are met or not as follows: Not Met: Rewards for clients that have a commitment to identify potential
	sharing policy	0	benefit and ownership sharing: The Social management system documents indicates that 'The project should identify and work on critical community development areas to uplift the communities socially and economically and

Indicator Code	Indicator name	Score (out of 2)	Explanation
			improve their overall quality of life in aspects such as social infrastructure development support (i.e. support for healthcare, education, drinking water), skills training for local employment, local cultural activities for community bonding, among others. This not only creates goodwill for the project in the communities, but also provides opportunities to create 'ambassadors' in community who can further communicate to community members positively about the project. As a practice, Vestas' focus on community development activities is primarily for the period of construction to show commitment in a project area. Vestas coordinates community development activities with the Customer to synergise efforts and ideally resources too, and to maximise the outcomes and reach'. However, it is not clear whether this is a requirement, or there's a reward or incentive based on benefit sharing (or ownership sharing). [Social Management System, 2022: vestas.com] • Not Met: Rewards for clients for disclosing statistics for each project (demographics of ownership sharing)
D.4.M	Local wind & solar energy access, affordability	1.3333	The individual elements of the assessment are met or not as follows: • Met: Actions taken to support access and affordability of renewable energy in the value chain: The company indicates that it contributed to development of policies and associated regulations that promote the role of wind power in clean energy transition. It also states that its performance targets cover ambitions to increase use of sustainable materials and recyclability. However, no clear disclosure of actions aimed at supporting the access and availability of renewables energy in the entire value chain was found. The Company indicates that it is contributing to UN Target 7.1 by 'being a pioneer and leader in wind energy solutions for several decades, we worked to make wind energy a competitive source of energy. [] This achievement is supported by our global service business, improving our customers' business cases and enabling s stable supply of renewable electricity.' However, this indicator is looking for specific actions taken to support local access and affordability in the value chain. The Company further indicates that it 'In 2011, Vestas installed the first wind turbine in the Dominican Republic. In order to increase awareness on renewable energy, in 2019 Vestas partnered with the NGO "500 RPM" and the National Institute of Professional Technical Training (INFOTEP) to build a simple 350W DIY turbine. The turbine was installed next to a rural school as a backup solution to the constant power cuts. This initiative developed local knowledge through a theoretical and practical workshop so that the technical schools can replicate this type of turbine in the future. And that 'In 2018, Vestas constructed the 100 MW turnkey Corti wind farm near Bahia Blanca in Argentina. In order to increase awareness on renewable energy and to actually develop renewable energy at educational institutions, Vestas and our customer partnered with a local NGO to build small 350W wind turbines based on a DIY concept. Nine Vestas employees assisted hands-on

Indicator Code	Indicator name	Score (out of 2)	Explanation
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E. Land and resource rights

Indicator Code	Indicator name	Score (out of 2)	Explanation
E.1.M	Respect for land and natural resource tenure rights	0	The individual elements of the assessment are met or not as follows: • Not Met: Expectation for clients to have commitment to respect land ownership/natural resources as in VGGT: The annual report indicates that 'By engaging in project development, we are expanding the addressable market for our wind energy solutions while helping our global partners to grow their businesses. Development covers the phases from initial site identification through to the commencement of construction. Key activities include securing land rights and appropriate permits []'. It also indicates, in relation to 'Development' business area that more than 100 employees across 15 countries secure land rights and permits []'. Finally, specifically in relation to land related impacts, the report states that: 'Land-related impacts refer to the potential physical and economic displacement that can occur due to the build out of wind farm projects, leading to land use restrictions in affected communities. This impact originates from our business model and is concentrated in our downstream value chain during construction. Wind farm construction can lead to land-use changes, temporarily disrupting farming or, in rare cases, displacing settlements. This can cause economic displacement and affect communities' way of life and social networks. This impact may be expected to materialise in the short, medium and long term'. However, no evidence found of formal expectation for clients to have a policy commitment to respect land rights of legitimate tenure rights holders, including where rights are customary and not formally recorded. The Company also refers to the human rights policy, although this document is only 'encouraged' among clients. [2024 Annual report: vestas.com] & [Employee Code of Conduct, 09/2021: yestas.com]
E.2.M	Just and fair physical and economic displacement policy implementation including free, prior and informed consent	1	 Not Met: Steps taken to use leverage to resolve land rights issues The individual elements of the assessment are met or not as follows: Not Met: Expectations for clients to commit to IFC PS 5 for physical and economic displacements: The Company indicates that it is conducting the Social Due Diligence in accordance with the IFC Performance Standards. A similar indication appears in the annual report: 'Our Social Due Diligence Tool evaluates projects based on the IFC Performance Standards, ILO standards, and UNGP's'. However, no statement was found indicating an expectation to the Company's clients to have a commitment to follow IPF PSS when physical and economic displacement for a project is determined to be necessary, and only as a last resort measure The Employee Code of Conduct points out that 'When local laws and regulations set lower standards but do not prohibit applying international standards'. However, no such expectation was identified for clients. The Company refers to its Human Rights Policy, although this document is only encouraged among clients, not required. [Social Management System, 2022: vestas.com] & [Supplier code of Conduct, 2021: vestas.com] Met: Steps taken to use leverage: The Company's social framework to work in project development with clients is informed by standards including IFC PS. Regarding PS5, the potential adverse impacts identified include, among others, 'Project causing resettlement (physical and/or economic displacement), forcible eviction of communities for the project, absence of or poor resettlement action including in community consultation, inadequate, poor or delayed compensation, vulnerable groups being disproportionately affected in resettlement, no development benefits for displaced communities and persons'. This is part of the Social Due Diligence: 'The process identifies and assesses adverse social risks, and seeks to avoid, minimise and where not possible compensate for the adverse impact caused or contributed to by Vestas.

Indicator Code	Indicator name	Score (out of 2)	Explanation
			built monitoring mechanism will also help in preparing for any external or third-
			party audit by the lenders
			of the project if this should be requested'. [Social Management System, 2022:
			<u>vestas.com</u>]

F. Security and conflict-affected areas

Indicator Code	Indicator name	Score (out of 2)	Explanation
F.1.M	Operating in or sourcing from conflict-affected areas	0.6667	The individual elements of the assessment are met or not as follows: • Met: Commitment to heightened HRDD in conflict affected areas: The Annual report indicates that 'Our CW-HRA from 2022 identified salient risks including various working conditions and high-risk and conflict-affected areas. Using data from the CW-HRA and other sources, the DMA identified five impacts and risks related to workers in our value chain'. The human rights website adds: 'Our new priority areas for business action are high-risk and conflict-affected areas, access to remedy, and human rights defenders. Each prioritised issue came with a set of recommendations for the coming years [] To facilitate improved access to remedy, we will, as recommended by the HRA, revisit and communicate our renewed grievance mechanism process internally. The assessment also guided us to strengthen our due diligence and decision-making processes to cater more specifically for potential risks related to activities if operating in high-risk and conflict-affected areas and for human rights defenders'. The Company identified salient issues in these areas for all workers, workers in the value chain and affected communities linked to all its operations (supply chain, manufacturing, development, construction and service operations'. [2024 Annual report: yestas.com] • Not Met: Steps taken to assess and mitigate these risks with conflict sensitive lens: The Human rights policy states that 'Uhen operating in conflict-affected or high-risk areas, we also recognise a need to conduct heightened human rights due diligence'. The annual report states that 'In 2024, we launched a human rights due diligence'. The annual report states that 'In 2024, we launched a human rights due diligence'. The annual report states that 'In 2024, we launched a human rights due diligence' no workers throughout our value chain. We have obtained certain data from our Tier-1 suppliers covering their supply chain. And partnering with a third-party risk intelligence provider, this increased t
F.2.M	Evidence of security provider human rights assessments	0.5	The individual elements of the assessment are met or not as follows: • Not Met: Description of implementation of security approach and example: The supplier code states that 'In line with international standards, such as The International Code of Conduct for Private Security Service Providers and the Voluntary Principles on Security and Human Rights, Vestas operates on the principle that the right to use force rests primarily with the legally constituted governments of the countries in which we operate. However, some national governments lack sufficient resources to adequately protect the health and safety of our employees. In such circumstances, engaging armed security guards may be required'. For Vestas' suppliers, this means: 'Notify and seek authorisation from Vestas for the use of armed security guards'; 'If you are contracting armed security providers, you must implement security plans and company guidelines on the use of force. Vestas reserves the right to ensure that such plans and guidelines are of a similar standard to those used by Vestas'; 'Regardless of whether you are using armed security or not, you need to ensure that all contracted security providers: — Act to protect personnel and property in accordance with applicable laws and international human rights standards'. However, no example of this approach put in practice was found. [Supplier code of Conduct, 2021: vestas.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			Met: Description of monitoring of business partners: The supplier code (applying)
			upstream) states that 'In line with international standards, such as The
			International Code of Conduct for Private Security Service Providers and the
			Voluntary Principles on Security and Human Rights, Vestas operates on the
			principle that the right to use force rests primarily with the legally constituted
			governments of the countries in which we operate. However, some national
			governments lack sufficient resources to adequately protect the health and safety
			of our employees. In such circumstances,
			engaging armed security guards may be required'. Then it explains implications of
			this requirement for suppliers, including 'notify and seek authorisation from Vestas
			for the use of armed security guards'; 'If you are contracting armed security
			providers, you must implement security plans and company guidelines on the use
			of force. Vestas reserves the right to ensure that such plans and guidelines are of a
			similar standard to those used by Vestas'; 'Regardless of whether you are using
			armed security or not, you need to ensure that all contracted security providers: –
			Act to protect personnel and property in accordance with applicable laws and
			international human rights standards'. [Supplier code of Conduct, 2021:
			vestas.com]
			Not Met: Local communities engaged in assessment of security
			Not Met: Example of working with community on this issue

G. Responsible mineral sourcing

Indicator Code	Indicator name	Score (out of 2)	Explanation
G.1.M	Responsible sourcing of minerals: arrangements with suppliers	0.5	The individual elements of the assessment are met or not as follows: • Met: Policy statement on OECD Guidance aligned due diligence: The Company states that 'Vestas conducts its own due diligence on conflict minerals, following the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals to ensure we are not linked to human rights harms'. [Supplier code of Conduct, 2021: vestas.com] • Not Met: The policy expectations of business relationships: The supplier code states that 'Vestas conducts its own due diligence on conflict minerals, following the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals to ensure we are not linked to human rights harms. Due diligence entails verifying that minerals and metals used in our suppliers' products, such as tin, tantalum, tungsten, and gold, are not sourced from conflict-affected or high-risk areas. As part of this process, we rely on our suppliers to provide information on the origin and sources of the minerals and metals they use'. In describes implications for suppliers, including: 'Do not source minerals and metals that contribute to ongoing conflicts'; Exercise due diligence on the source and chain of custody of conflict minerals and metals in your supply chain'; Make available upon request all documentation and supporting evidence that demonstrate your due diligence measures'. However, no explicit evidence was found on a formal expectation for suppliers to commit to the OECD Guidance. Furthermore, no expectation was found for business relationships beyond suppliers. While the Conflict Minerals Policy includes expectations for suppliers, these do not reference obligations for their own supply chains. Although one could infer a cascading expectation — since suppliers are required to have visibility over their supply chains — the indicator requires an explicit expectation that suppliers and their business relationships follow the OECD Due Diligence Guidance. [Supplier code of Conduct, 2021: vestas.com] • Not Met: Contractual requirement f
G.2.M	Responsible sourcing of minerals: mapping and disclosing the supply chain	1	The individual elements of the assessment are met or not as follows: • Met: Identification and mapping of suppliers: The Company indicates that through its Conflict Minerals Programme 'we survey our first-tier suppliers on an annual basis in component categories where it is expected that conflict minerals are present. The survey is done through a third-party supply chain data management solution. In 2024, we completed the fourth iteration of suppliers engaged in Vestas' CMP, which involved engaging 181 suppliers [] Supplier responses were submitted using the Conflict Minerals Reporting Template (CMRT) []. The majority of the suppliers report on a company level (all their components not necessarily Vestas specific), and irrespective of minor data uncertainty for Vestas specific products, this approach enables us to increase supply chain resilience by having deeper insight into potential risks. The supplier response rate showed [] 99 percent in 2024. Additionally, we participate in an annual smelter outreach organised by our third-party vendor. In this outreach, our third-party vendor sends letters on behalf of Vestas and encourages non-conformant smelters to engage with the Responsible Minerals Assurance Process (RMAP) through an independent audit'. However, it is not clear whether it identifies and maps indirect

Indicator Code	Indicator name	Score (out of 2)	Evnlanation
Indicator Code	Indicator name	Score (out of 2)	suppliers as well, beyond the case of this specific vendor outreach. The Company also indicates that 'In 2024, we initiated a cross-functional mapping of the minerals covered in the EU Critical Raw Materials Act including conflict minerals and rare earth elements. By mid-2025, we aim to complete this mapping. This effort will enable us to identify which components contain these minerals and establish a program like the CMP, allowing us to trace the origin of raw materials used in our turbines, while also ensuring compliance of smelters, and thereby mitigating risks of adverse human rights impacts in our supply chain'. [2024 Annual report: vestas.com] • Met: Traceability system for mineral supply chain: The Company states that it uses the 'internationally recognised Conflict Minerals Reporting Template [] for supplier reporting of smelters being utilised.' If high risk smelters remain in the supply chain of products, parts or materials, the supplier has to provide written documentation of due diligence process to address this. [Conflict Minerals Policy, 2022: vestas.com] • Not Met: Discloses smelters/refiners that are most significant part of supply chain • Not Met: Suppliers in higher risk activities, geographies, products: Although the company submitted feedback for this datapoint, the evidence was not considered material, and is already in use in the first subindicator.
G.3.M	Responsible sourcing of minerals: risk identification in mineral supply chains	1	material, and is already in use in the first subindicator. The individual elements of the assessment are met or not as follows: * Met: identification and prioritising of risks in supply chain: The Company indicates that 'subsequent action towards suppliers is based on the risk-level of the reported smelters, and includes a follow up with suppliers that have reported potential risks. Vestas has the following expectations from its suppliers: Make available upon request CMRT on a product level, or a company level, if the initial one is not obtainable; if any high-risk smelters are reported in the CMRT, identify if your vendors, who have listed these smelter sources, contribute to the products, parts or materials sold by you to Vestas; After conducting due diligence, if any of the high-risk smelters remain in the supply chain of products, parts or materials sold by you to Vestas, you, as supplier to Vestas, must provide written documentation of your due diligence process to address this'. The Company refers to risks related to conflict minerals, including the following: 'For commodities, the extraction of raw materials such as conflict minerals, which is crucial to the green transition, may possess potential human and geopolitical risk which must be mitigated. Generally, Vestas will either be contributing to or linked to potential adverse human rights impacts associated with forced and child labour due to the complexity of our supply chain. Thereby, these potential negative impacts are concentrated in our upstream value chain across the short and medium term. These impacts could affect all types of workers, particularly vulnerable groups, such as children, involved in the extraction processes. The reason why children might be involved in extraction of minerals is due to their low weight and small build. Such involvement might potentially negatively affect their health and safety while also depriving them from education. Mining might happen in economically weak regions, distant and difficult locations with weaker
			conformant smelters to engage with the Responsible Minerals Assurance Process (RMAP) through an independent audit'. [2024 Annual report: <u>vestas.com</u>]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			• Not Met: Disclosure of qualified smelters/refiners: The Company discloses that
			'The survey results showed that suppliers who participated in both 2021 and 2022
			programmes improved their assessment score by transitioning from high to lower
			risk smelters'. However, no actual list of smelters has been found. [2022
			Sustainability Report, 2022: vestas.com
			• Not Met: Processes cover minerals assessed as highest risk: The Company's
			process seem to cover 3TG. No further description was found as whether it covers
			other minerals assessed as high risk. Although the company submitted feedback for
			this datapoint, indicating that is in the process of mapping minerals covered in the
			EU Critical Raw Materials ACT, it fails to disclose smelters/refiners [Conflict
			minerals policy: <u>vestas.com</u>] & [2024 Annual report: <u>vestas.com</u>]

H. Protection of human rights and environmental defenders

Indicator Code	Indicator name	Score (out of 2)	Explanation
H.1.M	Commitment to respect the rights of human rights and environmental defenders	1	The individual elements of the assessment are met or not as follows: • Met: Zero tolerance of threats/attacks on HRDs: The Company states that 'Vestas does not tolerate threats, intimidation, physical or legal attacks against these groups [number of group that includes 'human rights defenders'] that lawfully are exercising their rights to freedom of expression, association, peaceful protest or assembly in relation to our business or operations". [Human rights policy, 04/11/2024: vestas.com] • Met: Expectation on business partners in value chain to make this commitment: The Human rights policy states that 'our suppliers must adhere to these human rights commitments and ensure their suppliers follow suit'. [Human rights policy, 04/11/2024: vestas.com] • Not Met: Description of how working with HRDs as part of risk assessment and DD • Not Met: Description of how working with HRDs to create safe and enabling environment

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
I.1.M	Health and		The individual elements of the assessment are met or not as follows:
	safety		• Met: Discloses quantitative information on H&S in own operations (injury rate or
			lost days and fatalities) in last reporting period: The Company discloses TRIR, LTIR,
			fatal injuries of own workforce and fatal injuries of workers 'outside Vestas'
			supervision', among others, for the last reporting year. [2024 Annual report:
			<u>vestas.com</u>]
			• Met: Expects disclosure of H&S information of relevant business relationships:
			Among other requirements, the supplier code includes the following 'Provide a safe
			and healthy workplace. All employees must be given mandatory health and safety
			training and the personal protective equipment (PPE) necessary to perform their
			tasks safely []'; 'Implement a robust Safety Management System, including
			policies, risk assessment, incident monitoring system, and safety committees []
			For non-supervised contractors, all injuries must be recorded and investigated by
			the contractor'. [Supplier code of Conduct, 2021: <u>vestas.com</u>]
			Met: Targets for H&S performance (including injury rates or lost days and fatalities). As part of our Sustainability Chrotogy, we have set the following.
			fatalities): As part of our Sustainability Strategy, we have set the following
			ambitions safety goals to be achieved by 2030: Zero fatalities for a sustained 3 years, a Total Recordable Injury Rate of less than 1 for every million working hours
		2	and an Interdependent Organizational Excellence score resulting best in class and
			the industry'. It also indicates that has updated its TRIR targets for 2025 to 2.4 (3.0
			in 2024): 'Vestas' Total Recordable Injury Rate (TRIR) is our main metric to measure
			progress against our target. Our TRIR remained constant at 3.0 in 2024 (2023: 3.0).
			While we have managed to reduce our TRIR by 9 percent since 2020, we remain
			committed to maintaining progress. For the 2024 reporting year, progress is
			measured in accordance with our original TRIR targets of 1.5 by 2025 and 0.6 by
			2030'. It also adds that 'We are deeply saddened to report that we incurred five
			fatalities in total during 2024. Three of these fatalities involved contractors not
			under Vestas' operational control. These incidents have been thoroughly
			investigated with learnings incorporated into our management system. Our 2024
			performance and recent assessments have revealed that our safety performance
			has plateaued, requiring we review how we tackle safety [] Our strategy for
			evolution encompasses several key initiatives. We are committed to strengthening
			a paradigm that prioritises resilience, continuous learning, and proactive risk
			management. This cultural shift will be supported by embedding safety
			accountability across all leadership levels, ensuring that safety outcomes are
			owned systemically throughout Vestas. Furthermore, we will establish a unified

Indicator Code	Indicator name	Score (out of 2)	Explanation
			framework for risk identification, assessment, and control, promoting proactive
			engagement at all operational levels'. [2024 Annual report: <u>vestas.com</u>]
			 Met: The Company describes the process(es) it has in place to identify its health and safety risks and impacts: The document HSE at Vestas indicates that 'Vestas has
			a systematic approach when identifying occupational health and safety (OH&S)
			hazards, environmental aspects and assessing associated risks, []. The scope
			covers all operations and activities performed by Vestas or managed through
			contractors under its operational control'. The risk assessments consider: 'The steps
			preceding and following the specified operations and process including abnormal
			conditions and foreseeable emergency situations'; 'The design of work areas, equipment, materials, utilities, and surroundings'; 'Procedures and the organisation
			of work'; 'Changes, both permanent and temporary, to people, equipment,
			processes, software, and procedures'; 'Documenting the risks and opportunities
			that need to be addressed'; [HSE at Vestas: <u>vestas.com</u>]
I.2.M	Forced labour		The individual elements of the assessment are met or not as follows:
	risk		Not Met: Board level oversight over policies on forced labour in supply chain. How relevant stakeholders informed board discussions: Although there's
	management		sustainability and human rights oversight at board level, no evidence was found of
			specific oversight for forced labour in supply chain including how the experiences
			of affected workers, rights-holders or other affected stakeholders have informed
			board discussions. [2024 Annual report: <u>vestas.com</u>] & [Human rights on website:
			vestas.comNot Met: Capacity building with suppliers: The supplier code states that 'We
			expect our suppliers to have adequate management systems in place to ensure
			compliance with this Supplier Code. Our suppliers are responsible for conducting
			due diligence to identify and manage potential risks related to human rights, the
			environment, and business ethics in their supply chain. This includes having
			appropriate policies, responsible supply chain management systems, and grievance
			mechanisms proportionate to the size of the supplier and the complexity and risk
			of the business environment'. However, no evidence was found in relation to capacity building to cascade polices that address forced labour down the supply
			chain. [Supplier code of Conduct, 2021: vestas.com]
			Not Met: Discloses ongoing efforts to prevent and mitigate forced labour in own
			ops and supply chain: The Company states that 'We also recognize that our
		0	suppliers play a crucial role in respecting human rights, and therefore, we work
			closely with them to ensure that they uphold the same standards. This involves
			assessing their social and environmental management practices, including labour conditions, worker safety, and the prevention of forced labour and child labour'.
			However, no evidence was found in relation to specific efforts applied to prevent
			and mitigate forced labour both in own operations and supply chain by using its
			leverage (capacity building, collaboration with others, etc.). Although the company
			submitted feedback for this datapoint, it does not provide specific details of work
			conducted in relation to forced labour. [Human rights on website: vestas.com] &
			[2024 Annual report: vestas.com]
			Not Met: Factors to be considered when ending a business relationship incl. responsible disengagement: The sustainability report 2022 indicates that 'At Vestas'.
			suppliers are required to comply with our Supplier Code of Conduct. The Supplier
			Code is an integrated part of our purchase agreements, and if a supplier is not
			following the Code, we will take necessary actions to mitigate risks and resolve any
			issues. In some cases, this includes triggering the Supplier Blocking Process to
			terminate our relationship with the supplier). However, no information was found
			on the factors it would consider when deciding whether to end the business relationship if it is not able to adequately use leverage to prevent or mitigate
			adverse impacts, in the context of forced labour risk management (i.e. relevancy of
			the supplier, responsible exit). [2022 Sustainability Report, 2022: vestas.com]
1.3.M	Prohibition of		The individual elements of the assessment are met or not as follows:
	forced labour:		Not Met: Employer Pays Principle in policy for own ops and supply chain: The
	Wage practices		Company states in the Supplier Code of Conduct that suppliers should 'Do Not Withhold Wages [1] Do Not Charge Rescription to Face or Require Deposits [1]
			Withhold Wages [] Do Not Charge Recruitment Fees or Require Deposits [] Provide with a Wage Statement that specifies Hours'. However, no evidence was
			found of a requirement to fully reimburse workers that have been required to pay
		0	fees or related costs. No evidence was found regarding own operations either.
			[Supplier code of Conduct, 2021: <u>vestas.com</u>]
			Not Met: Describes work with suppliers on paying workers regularly, in full and
			on time
			Not Met: Description of implementation and monitoring of this practice Not Met: Description of implementation and monitoring of this practice
			Not Met: Requirements on paying in full and on time in supplier codes and contracts: Although the supplier code contains requirements on recruitment costs,
		<u> </u>	contracts. Although the supplier code contains requirements on recruitment costs,

Indicator Code	Indicator name	Score (out of 2)	Explanation
			no evidence was found in relation to requirement to pay in full and on time.
			[Supplier code of Conduct, 2021: vestas.com]
I.4.M	Prohibition of		The individual elements of the assessment are met or not as follows:
	forced labour:		Met: Requirements on free movement in supplier codes and contracts and own
	Restrictions on		operations: The Company states that supplier are required to 'Ensure all employees
	workers		have freedom of movement during the course of their employment and the right to
	WOIKEIS		terminate their contract at all times [] Do not withhold [] identity cards, travel
			documents or other important documents'. [Supplier code of Conduct, 2021:
		0.6667	<u>vestas.com</u>]
			Not Met: Describes working with suppliers on free movement of workers:
			Although the Company describes supply chain due diligence and compliance
			monitoring, no description was found of specific work conducted with suppliers to
			improve their practices and performance regarding workers' freedom of
			movement. [2024 Annual report: <u>vestas.com</u>]
			Not Met: Description of implementation and monitoring of this practice
I.5.M	Freedom of		The individual elements of the assessment are met or not as follows:
	association and		• Met: Commitment on FoA/CB and requirements in suppliers codes and contracts:
	collective		The Company's Freedom of association policy states that 'Vestas commits to
	bargaining		respecting employees' rights to freedom of association and collective bargaining
			without interference and free from discrimination [] Vestas will promote these
			rights in relation with business partners- it states 'as described in Vestas Code of
			Conduct, and will seek to prevent or mitigate any adverse impacts on this right by
			business partners, which are directly linked to Vestas' operations, products or
			services'. In its supplier code of conduct it indicates that suppliers are required to
			'respect the right of all employees to form and join (or not join) a trade union,
		0.5	freely elect their representatives, and bargain collectively.' It further indicates that
			'employees should not fear intimidation or retaliation (including discrimination) for
			forming or joining a trade union or participating in collective bargaining'. [Vestas
			Freedom of Association Policy, 10/02/2014: westas.com] & [Supplier code of Conduct, 2021: westas.com]
			Not Met: Describes work with suppliers on FoA/CB: Although the Company
			describes supply chain due diligence and compliance monitoring, no description
			was found of specific work conducted with suppliers to improve their practices and
			performance regarding workers' freedom of movement. [2024 Annual report:
			vestas.com]
			Not Met: Assessment of scope of restriction of FoA/CB in supply chain
			Not Met: Global Framework Agreement
I.6.M	Living wage (in		The individual elements of the assessment are met or not as follows:
	supply chains)		Not Met: Requirements on living wage in supplier codes and contracts: The
	Supply chams,		Company states that suppliers should 'Pay wages that, as a minimum, meet
			relevant national statutory minimum wages. Where there is no statutory minimum,
			you must meet trade or industry standards or collective bargaining agreements in
			the country of operation'. However, no clear statement requiring suppliers to pay
		0	workers a living wage was found. [Supplier code of Conduct, 2021: vestas.com]
			Not Met: Describes work with suppliers on living wage
			Not Met: Description of process to determine living wages with unions: The
			Company states that 'Respect for human rights is a foundational element of our
			strategic framework. We ensure that our business practices are based on fair
			wages, safe working conditions, and non-discriminatory policies'. However, no
			details found as of whether the Company pays living wage, how it determines it,
			and whether it's periodically reviewed. [2024 Annual report: vestas.com]

J. Right to a healthy and clean environment

Indicator Code	Indicator name	Score (out of 2)	Explanation
J.1.M	Environmental impact assessment and remediation	0.6667	The individual elements of the assessment are met or not as follows: • Met: Expectation for business partners to conduct EIA: The Company states that 'When establishing a wind plant, the planning process should always include a location impact assessment. In many countries, environmental impact assessments are required by law; they can also be required by the financial institutions that support infrastructure projects. In most cases, our customers have the primary responsibility for undertaking environmental assessments and developing environmental management systems for their wind plants. However, we are responsible for these steps in the projects we develop ourselves. In either case, we work closely with our customers at every stage'. The Social due diligence that the Company conducts downstream (project developers) requires EIAs as part of its inputs: 'The Environmental and Social Impact Assessment (ESIA), Environmental and Social Management Plan (ESMP) and the Stakeholder Engagement Plan (SEP) prepared by the developer are the main documents for Vestas' SDD'. [2023

Indicator Code	Indicator name	Score (out of 2)	Explanation
			Sustainability report: vestas.com & [Social Management System, 2022:
			vestas.com]
			Not Met: Expectation for business partners to publish EIA: Although the Social
			Management System document states that customers are expected to conduct
			Environmental Impact Assessments (EIAs), no expectation was found for these
			assessments to be published. [Social Management System, 2022: vestas.com]
			Not Met: Expectation for business partners to explain CIA: Although the Company
			has provided comments on this indicator, referring to its due diligence process and
			issues related to cumulative impact assessments, this evidence was not found in
			publicly available sources (at least not in the document provided as the source).
			[Social Management System, 2022: vestas.com]
J.2.M	Life cycle		The individual elements of the assessment are met or not as follows:
	assessment		• Met: Conducts regular public life cycle assessments: The Company states that 'At
			Vestas we perform life cycle assessments (LCAs) of all our products, which
			evaluates the complete value-chain performance from raw material manufacture,
			through to operation, transport and end-of-life.' The Life Cycle Assessment scope
		2	includes raw materials and resources, waste transport (recycling and
			landfill/incineration). The Company provided feedback regarding this subindicator.
			However, the requirement was already met. [Life Cycle Assessment webpage, N/A:
			vestas.com]
			• Met: Reports on progress made on action plan: The Company reports on this in
			its 2022 Sustainability report. [2022 Sustainability Report, 2022: vestas.com]

K. Transparency and anti-corruption

Indicator Code	Indicator name	Score (out of 2)	Explanation
K.1.M	Anti-corruption due diligence and reporting	1.3333	The individual elements of the assessment are met or not as follows: • Met: Commitment to prohibiting bribes to public officials: The Company states in its Employee Code of Conduct that 'Bribes are money, gifts, or anything of value offered to influence someone in order to get an unfair advantage, either for personal or professional gain. [] Vestas prohibits our employees, suppliers, and anyone acting on our behalf from giving or accepting bribes or making facilitation payments. Employees should be extra cautious when dealing with public officials, particularly when it comes to contracts, permits, and other decisions that affect Vestas' ability to operate. Although the Company does not mention associates or relatives it requires 'never give a bribe or facilitation payment. If you are asked to do so, you must always refuse and report []'. [Employee Code of Conduct, 09/2021: vestas.com] • Met: Expectation extends to relevant business relationships: See above. [Employee Code of Conduct, 09/2021: vestas.com] • Not Met: Reports on any complaints on corruption and bribery: The Company reports that 'During 2024, we have not registered any final court convictions on violations of [] corruption laws, or fair competition laws against the Vestas Group or its senior management'. 'This risk had no financial effects on our financial position, performance, or cash flows in 2024 as we have not been subject to any significant costs, e.g. fines, in relation to this risk in the reporting year'. The Company reports on the performance of its whistleblowing system. However, no breakdown was found showing whether any of these complaints were related to bribery and corruption. [2024 Annual report: vestas.com]
K.2.M	Payments to governments & contract transparency	0.5	The individual elements of the assessment are met or not as follows: • Met: Publishing a tax CbCR in line with GRI 207-4, or: The Company publishes a country by country tax report. [2024 Tax Sustainability report, 45748: vestas.com] • Not Met: Disclosure of terms, contracts, agreements for those payments: Although the company submitted feedback for this datapoint, the evidence was not considered material. • Not Met: Supports governments to disclose contracts and licenses on renewable energy project in line with EITI • Not Met: Expectation for project developers clients to disclose payments to governments at project level (including on land and natural resources)

L. Diversity, equality and inclusion

Indicator Code	Indicator name	Score (out of 2)	Explanation
L.1.M	Diversity, equality & inclusion training for	0	The individual elements of the assessment are met or not as follows: • Not Met: Provides mandatory and regular training as per ILO No 190: The DEIB website section states, in relation to 'To proactively ensure an inclusive and fair workplace, we launched an Anti-harassment and Anti-discrimination Code of Conduct e-learning in late 2021. The training is a compulsory element of our onboarding process for office employees and service technicians, and as of the end

Indicator Code	Indicator name	Score (out of 2)	Explanation
	management and employees		of 2022, 100% of employees in scope have completed this e-learning, It is our goal to ensure that all of our new employees take this e-learning training and that we continue our efforts to secure a work environment free of harassment and discrimination over the coming years'. 2024 Annual report indicates that 66% of employees in leadership positions completed the Foundations of our Include Leadership programme'. However, no evidence found that employees on all type of contracts receive trainings, as it refers to employees in leadership positions. The Company clarifies that these include managers, specialist and project managers and above. [Diversity, Equity, Inclusion and Belonging Policy: vestas.com] & [2024 Annual report: vestas.com] • Not Met: Requires suppliers to provide training: The Company states that 'We believe diversity and inclusion are critical to our success, and we are committed to protecting the right of equal treatment and opportunities. We also encourage all of our suppliers to adapt similar diversity and inclusion initiatives.' However, not clear requirement for suppliers to provide training was found. [Supplier code of Conduct, 2021: vestas.com] • Not Met: Provides materials and access to resources for trainings: Although the company submitted feedback for this datapoint, the evidence was not considered material. The Company is expected to provide materials and access to suppliers, not own employees. [DEI on website: vestas.com] • Not Met: The trainings include gender-based violence and the Company's policies and mechanisms for addressing it
L.2.M	Gender balance and sensitivity	1	and mechanisms for addressing it The individual elements of the assessment are met or not as follows: Not Met: Timebound action plan to integrate gender lens to all relevant documents Met: Demonstrates progress through annual reporting: No evidence was found that the Company is integrating a gender lens to human rights policies and practices including due diligence process, risk management and remedy. Not Met: Women and non-binary people make up at least 40% of the Company's executives: One member of the management team is a woman. [Board of Directors webpage, N/A: vestas.com] Met: Women and non-binary people make up at least 40% of the Company's board of directors: six out of ten members of the board are women [Board of Directors webpage, N/A: vestas.com]
L.3.M	Gender wage gap reporting	0	The individual elements of the assessment are met or not as follows: Not Met: Has closed gender wage gap or timebound commitment Not Met: Reports information at company level across multiple pay bands: The Company reports 2.2% gender pay gap, being the remuneration ratio 96.4. It states that 'The gender pay gap is the difference of average pay levels between female and male employees, expressed as percentage of the average pay level of male employees. The number includes the salary, cash allowances (variable payments), benefits, insurances, bonus, and long-term incentives. The calculated figure depends on factors such as health insurance costs, employee benefits, the nature of work, and regional differences. As a global company, these variables vary significantly across countries, influencing the final value'. However, no disclosure was found showing data at company level across multiple pay bands. [2024 Annual report: vestas.com] Not Met: Expects business relationships to do the same

JT. Just transition

Indicator Code	Indicator name	Score (out of 2)	Explanation
JT.3.M	Fundamentals of creating and providing or supporting access to green and decent jobs for an inclusive and balanced workforce	2	The individual elements of the assessment are met or not as follows: • 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 on its website that 'Every day, our employees help to create a better world by designing, manufacturing, installing, developing, and servicing wind energy and hybrid projects all over the world'. It also states that 'We also promote positive impacts such as education, enhanced employability, jobs, and a better understanding of renewable energy'. The sustainability report points out that 'We also promote positive impacts such as education, enhanced employability, jobs, and a better understanding of renewable energy' [This is Vestas: vestas.com] & [2023 Sustainability report: vestas.com] • Met: Demonstrates measures taken to create and support access to green and decent jobs for affected stakeholders.: The Company mentions the need to create green jobs 'due to the need to accelerate the energy transition and create new, long-term green jobs, key markets such as the USA and Australia are moving towards bigger onshore projects of 1 GW or more'. The Company further states that 'as part of the keep it local imitative, a training programme on wind farm

Indicator Code	Indicator name	Score (out of 2)	Explanation
			operation and maintenance was provided free of charge to residents of Caircara do rio do Vento in collaboration with EDPR and CTGAS-ER of SENAI-RN. Our employees shared knowledge in several lectures over the three months duration of the course.' [2022 Sustainability Report, 2022: westas.com] • Met: Demonstrates measures taken to ensure green and decent jobs promoting equality of opportunity for women and vulnerable groups: The Company collaborates with Women in wind, stating 'Currently, only one-fifth of the global wind energy workforce identify as women, and two-thirds of them perceive gender-related barriers in the industry (IRENA and Women in Wind 2020). Women in Wind is a leadership program which promotes diversity across the wind energy industry and accelerates the careers of women in wind power; it is managed by the Global Wind Energy Council and the Global Women's Network for the Energy Transition. Vestas is proud to support the Global Ambassadors for Women in Wind, championing diversity, inclusivity and sustainability around the world' [Diversity and Inclusion (web): westas.com]
JT.4.M	Fundamentals of retaining and re- and/or upskilling workers for an inclusive and balanced workforce	1	The individual elements of the assessment are met or not as follows: Not Met: Public commitment to re-and/or up-skills workers displaced by the transition to a low carbon economy. 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 provides training programs for its own workforce. It further has initiatives to upskill affected stakeholders. However, it is unclear how it identifies skill gaps in affected stakeholders. [2022 Sustainability Report, 2022: vestas.com] & [2024 Annual report: vestas.com] Met: Demonstrates measures taken to provide re-and/or upskilling, training or education opportunities for relevant stakeholders.: The sustainability report states 'Our community engagement initiatives can range from providing access to jobs and stimulating local procurement, to training, educational activities, and public infrastructure funding'. However, no specific details found in relation to provision re/upskilling training or education opportunities for workers linked to a just transition. The Company further states that 'as part of the keep it local imitative, a training programme on wind farm operation and maintenance was provided free of charge to residents of Caircara do rio do Vento in collaboration with EDPR and CTGAS-ER of SENAI-RN. Our employees shared knowledge in several lectures over the three months duration of the course.' [2022 Sustainability Report, 2022: vestas.com] 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 report also indicates that 'We engaged with local skills training centers for women to conduct a hydroponic farming and food processing training programme that benefitted 45 women in 4 communities near our project. Through the training, the beneficiaries learned farming methods for domestic use that can enhance their income either through dom
JT.6.M	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	2	The individual elements of the assessment are met or not as follows: • Met: Discloses process(es) for aligning its lobbying activities with policies and regulation supporting the just transition.: The Company discloses all policies it is supporting through the trade associations it is a member of its Sustainability Report 2022. Thereby, it is ensuring that they are aligned with the just transition. [2022 Sustainability Report, 2022: vestas.com] • Met: Discloses where its lobbying activities do not align with policies and regulation that support the just transition.: See above. • Met: Discloses action plan addressing misalignment of lobbying activities with policies and regulation that support just transition.: See above. • Met: Demonstrates lobbying for just transition and regulations enabling green and decent jobs, reskilling and/or social protection: The Company states that 'Vestas [] participates in energy debates at international, national, regional, and local levels. We seek to engage with governments and public stakeholders to promote our interest in energy and renewables [] Our objective is to accelerate the clean energy transition []' It further lists policies it is supporting. [2022 Sustainability Report, 2022: vestas.com]

3.a Response to risk of exposure to forced labour (10% of total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
M(0).0	Serious risks of		No allegations meeting the REB severity thresholds under this heading were found
	supply chain		
	forced labour		

3.b Serious Allegations (10% of total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
M(1).0	Serious		No allegations meeting the REB severity thresholds under this heading were found
	allegation No 1		

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 April 2025.

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 2025 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 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 project developers 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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[†] Cut-off dates: 31 January 2025 for companies that did not engage with the benchmark; the expiration of the feedback period (25 April 2025) for companies that engaged with the benchmark and provided additional documents published during that period.