

Measuring Stakeholder Capitalism

Towards Common Metrics and Consistent Reporting of Sustainable Value Creation (according to the World Economic Forum)

Core metrics and disclosures

Principles of Governance	Source		Report		Location
	Governing Purpose	Setting Purpose		Purpose and Values of the Iberdrola Group	Purpose and Values of the Iberdrola Group
	Quality of governing body	Governance body composition	GOV-1	SR2024	Page 16: Composition of the Board of Directors
	Stakeholder engagement	Material issues impacting stakeholders	SBM-2	SR2024	Page 40: Stakeholder engagement
	Ethical behaviour	Anti-corruption	GI-1	SR2024	Page 327: Anti-Corruption and Anti-Fraud Policy
		Protected ethics advice and reporting mechanisms	SI-3	SR2024	Page 208: Complaint and grievance mechanisms
	Risk and opportunity oversight	Integrating risk and opportunity into business process	IRO-1	SR2024	Page 50: Description of the processes to identify and assess material impacts, risks and opportunities

Planet	Source		Report		Location
	Climate Change	Greenhouse gas (GHG) emissions		GHG Report	
			EI-6	SR2024	Page 98: Scope 1, 2, 3 and total gross GHG emissions
		TCFD implementation	IRO-1	SR2024	Page 82: Introduction to the climate change transition risk analysis
				SBTi web Page	SBTi web
	Nature loss	Land use and ecological sensitivity	E4-1	SR2024	Page 130: Transition plan and consideration of biodiversity and ecosystems in strategy and business model
	Freshwater availability	Water consumption and withdrawal in water-stressed areas	ESRS E3	SR2024	Page 122: Water and marine resources

People	Source		Report		Location
	Dignity and equality	Diversity and inclusion	SI-6	SR2024	Page 219: Characteristics of the Undertaking’s Employees
		Pay equality (%)	SI-16	SR2024	Page 231: Equal pay and the wage gap
		Wage level (%)	SI-16	SR2024	Page 231: Equal pay and the wage gap
		Risk for incidents of child, forced or compulsory labour	SBM-3	SR2024	Page 199: Material impacts, risks and opportunities and their interaction with strategy and business model
	Health and well-being	Health and safety (%)	SI-5	SR2024	Page 218: Targets related to Occupational safety
	Skills for the future	Training provided	SI-13	SR2024	Page 225: Training and Skills Development metrics

Prosperity	Source		Report		Location
	Employment and wealth generation	Absolute number and rate of employment	SI-6	SR2024	Page 219: Total group. New Hires
					Page 221: Employee turnover
		Economic contribution		SR2024	Page 289: Fiscal responsibility
		Financial investment contribution		FR2024	Page 55: Segment information
	Innovation of better products and services	Total R&D expenses	EI-4	SR2024	Page 95: Investment in R&D
	Community and social vitality	Total tax paid		SR2024	Page 289: Fiscal responsibility: Tax contribution
				FR2024	Page 162: Deferred taxes and income tax