



# Principal Adverse Impact on sustainability factors

Next, Iberdrola voluntarily presents the consolidated information regarding the PAIs (Main Adverse Impacts on sustainability factors) for the year 2024, which is required in the SFRD (Sustainable Financial Disclosure Regulation) for investors.

## CLIMATE AND OTHER ENVIRONMENT-RELATED INDICATORS

Parámetros		Métricas asociadas	
Greenhouse gas emissions	1 GHG emissions	Scope 1 GHG emissions	8,913,440 t CO <sub>2</sub> eq
		Scope 2 GHG emissions (market)	2,437,919 t CO <sub>2</sub> eq
		Scope 2 GHG emissions (local based)	2,468,917 t CO <sub>2</sub> eq
		Scope 3 GHG emissions	31,460,578 t CO <sub>2</sub> eq
		Total GHG emissions (market)	42,811,937 t CO <sub>2</sub> eq
		Total GHG emissions (local based)	42,842,935 t CO <sub>2</sub> eq
	2 Carbon footprint	Carbon footprint (market)	42,811,937 t CO <sub>2</sub> eq
	3	Carbon footprint (local based)	42,842,935 t CO <sub>2</sub> eq
	3 GHG intensity of investee companies	GHG intensity of investee companies	958 t CO <sub>2</sub> eq / M€
	4 Exposure to companies active in the fossil fuel sector	Share of investments in companies active in the fossil fuel sector	89 %
		Gas Revenues	15 %
		Coal Revenues	0 %
	5 Share of non-renewable energy consumption and production	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources	99.70 %
			37.10 %
	6 Energy consumption intensity per high impact climate sector	Energy consumption in GWh per million EUR of revenue of investee companies, per high impact climate sector	3.17 MWh/M€



## CLIMATE AND OTHER ENVIRONMENT-RELATED INDICATORS

Parámetros		Métricas asociadas	
Biodiversity	7	<b>Activities negatively affecting biodiversity-sensitive areas</b>  Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee companies negatively affect those areas and there is not implemented any impact assessments or mitigation measure	This information is detailed in the Consolidated Non-Financial Information Statement (NFIS) and Sustainability Information Report 2024 (pages 136-142).
Water	8	<b>Emissions to water</b>  Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average	Emissions to water in 2024 have remained below the limits indicated in the corresponding integrated environmental authorization for each facility.
Waste	9	<b>Hazardous waste and radioactive waste ratio</b>  Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average	<b>32,556</b> t of hazardous waste  <b>406</b> m <sup>3</sup> of Radioactive waste (medium and low activity)



INDICATORS FOR SOCIAL AND EMPLOYEE, RESPECT FOR HUMAN RIGHTS,  
ANTI-CORRUPTION AND ANTI-BRIBERY MATTERS

Parámetros		Métricas asociadas		
Social and employee matters	10	Violations of UN Global Compact principles and Organization for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises	This information is included in the Consolidated Non-Financial Information Statement (NFIS) and Sustainability Information 2024 (pages 294-299), which details Iberdrola's commitment as a member of the UN Global Compact.
	11	Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance/complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises	No Policy on Respect for Human Rights (iberdrola.com)
	12	Unadjusted gender pay gap	Average unadjusted gender pay gap of investee companies	-2,8%
	13	Board gender diversity	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members	43 %
	14	Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	Share of investments in investee companies involved in the manufacture or selling of controversial weapons	No

If you require additional information, please consult section IRO 2 of the Consolidated Non-Financial Information Statement (EINF) and Sustainability Information annex.