

IBERDROLA

MEASURING STAKEHOLDER CAPITALISM: TOWARDS COMMON METRICS AND CONSISTENT REPORTING OF SUSTAINABLE VALUE CREATION (ACCORDING TO THE WORLD ECONOMIC FORUM)


PRINCIPLES OF GOVERNANCE

		SOURCE	REPORT	LOCATION
Governing Purpose	Setting Purpose	GRI 102-26	SN-FI SR2019	Pag 22: Purpose and values
Quality of governing body	Governance body composition	GRI 102-22	SN-FI SR2019	Pag 38: Composition of the Board of Directors
Stakeholder engagement	Material issues impacting stakeholders	GRI 102-21; GRI 102-43; GRI 102-47	SN-FI SR2019	Pag 340: Collective knowledge of highest governance body Pag 351: Approach to Stakeholder engagement Pag 401: Priority issues
Ethical behaviour	Anti-corruption	GRI 205-2; GRI 205-3	SN-FI SR2019	Pag 363: Training related to anti-corruption rules Pag 368: Response and remediation plans
	Protected ethics advice and reporting mechanisms	GRI 102-17	SN-FI SR2019	Pag 357: The Iberdrola group's compliance system
Risk and opportunity oversight	Integrating risk and opportunity into business process	GRI 102-15	SN-FI SR2019	Pag 61: Business model Pag 71: Key impacts on sustainability Pag 72: Long -term risks and opportunities


PLANET

		SOURCE	REPORT	LOCATION
Climate Change	Greenhouse gas (GHG) emissions	GHG Report	GHG Report	
	TCFD implementation	TCFD	SN-FI SR2019	Pag 79: Iberdrola and the TCFD
		SBTi	SBTi web page	SBTi web
Nature loss	Land use and ecological sensitivity	GRI 304-1	SN-FI SR2019	Pag 155: infrastructure in protected areas
Freshwater availability	Water consumption and withdrawal in water-stressed areas	GRI 303	SN-FI SR2019	Pag 143: Rational use of water


PEOPLE

		SOURCE	REPORT	LOCATION
Dignity and equality	Diversity and inclusion	GRI 405-1	SN-FI SR2019	Pag 120: Employees in the workforce Pag 474: Diversity and equal opportunity Pag 475: Total workforce by region, gender and professional category Pag 476: Total workforce by region, gender and age Pag 478: Breakdown of Board of Directors by gender and age group
		Diversity Report	Diversity Report	
	Pay equality (%)	GRI 405-2	SN-FI SR2019	Pag 175: Average remuneration (base plus variable salary) by age groups and gender
	Wage level (%)	GRI 202-1	SN-FI SR2019	Pag 125: Entry-level wage compared to legal minimum wage (%)
Health and well-being	Risk for incidents of child, forced or compulsory labour	GRI 408-1b; GRI 409-1	SN-FI SR2019	Pag 279: Human rights due diligence system Pag 329: Supplier social assessment
	Health and Safety (%)	GRI 403-9; GRI 403-6	SN-FI SR2019	Pag 151: Injury and absenteeism rates Pag 147: Promotion of health
Skills for the future	Training provided	GRI 404-1	SN-FI SR2019	Pag 162: Hours of training by professional category and gender


PROSPERITY

		SOURCE	REPORT	LOCATION
Employment and wealth generation	Absolute number and rate of employment	GRI 401-1	SN-FI SR2019	Pag 212: New Hires Pag 126: Employee turnover
	Economic contribution	GRI 201-1; GRI 201-4	SN-FI SR2019	Pag 96
	Financial investment contribution		FR2019	Pag 51 Pag 91: Distribution of dividends Pag 10: Acquisition of treasury shares
Innovation of better products and services	Total R&D expenses		SN-FI SR2019	Pag 265: Innovation and digital transformation projects
Community and social vitality	Total tax paid	GRI 201-1	SN-FI SR2019 FR2019	Pag: 96 Pag 140: Taxes