

**Corporate Human Rights Benchmark
2023 Company Scorecard**

Company name Repsol
Sector Extractives
Overall score 65.9 out of 100

Theme score	Out of	For theme
4.7	10	A. Governance and Policy Commitments
17.8	25	B. Embedding Respect and Human Rights Due Diligence
11.5	20	C. Remedies and Grievance Mechanisms
18.8	25	D. Performance: Company Human Rights Practices
13.2	20	E. Performance: Responses to Serious Allegations

Please note that any small differences between the Overall Score and the added total of Measurement Theme scores are due to rounding the numbers at different stages of the score calculation process.

Please note also that the "Not met" labels in the Explanation boxes below do not necessarily mean that the company does not meet the requirements as they are described in the 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 CHRB 2022 Methodology document for the sector concerned. For example, a "Not met" under "General HRs Commitment", which is the first bullet point for indicator A.1.1, does not necessarily mean that the company does not have a general commitment to human rights. Rather, it means that the CHRB could not identify a public statement of policy in which the company commits to respecting human rights.

Detailed assessment

A. Governance and Policy Commitments (10% of Total)

A.1 Policy Commitments (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.1	Commitment to respect human rights	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Met: General HRs commitment: The Code of Ethics and Business Conduct indicates: 'Repsol is committed to respecting internationally recognized human rights, which include the rights set forth in the International Bill of Human Rights'. [Code of Ethics and Business Conduct, 06/2023: repsol.com] <p>Score 2</p> <ul style="list-style-type: none"> Not Met: Commitment to UNGPs: The Human Rights and Community Relations Policy indicates: 'Respect in all our activities and commercial relationships the human rights internationally recognized in the Treaties and international standards on business and human rights'. On a footnote, it explains that 'international standards' include UN Guiding Principles on Business and Human Rights and Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises. However, the Company is expected to explicitly express their expectation to the UNGPs or OECD standards, rather than referencing them on a footnote. No further evidence found. Previous assessment was based on a version of the Human Rights Policy that has been recently replaced. [Human Rights and Community Relations Policy_v.3, 09/05/23: repsol.com] Not Met: Commitment to OECD MNE Guidelines: See above.
A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Met: Commitment to ILO core principles: The Human Rights and Community Relations Policy indicates: 'Repsol is committed to respecting internationally recognized human rights, which include [...] the principles concerning fundamental

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	Fundamental Principles and Rights at Work		<p>rights in the eight International Labour Organization (ILO) core conventions as set out in the Declaration on Fundamental Principles and Rights at Work'. [Code of Ethics and Business Conduct, 06/2023: repsol.com]</p> <ul style="list-style-type: none"> • Met: Explicitly lists all four ILO core principles: The Human Rights Policy states: 'Respecting the human rights of all those people who work at Repsol, in particular, [...] freedom of association and right to collective bargaining. [...] Repsol is committed to: 'Preventing and combating discrimination and harassment at work for any reason, as well as violence and sexual harassment. [...] Rejecting any form of child labor, forced labor, and human trafficking'. [Human Rights and Community Relations Policy_v.3, 09/05/23: repsol.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Expects BPs/JVs to commit to ILO core principles: The Code of Ethics and Business Conduct for Suppliers indicates: 'Suppliers must respect internationally recognized Human Rights, including, but not limited to: [...] The principles relating to rights established by the International Labor Organization (ILO) in regard to the Fundamental Principles and Rights at Work and the eight Core Conventions implementing them'. [Code of Ethics and Business Conduct for Suppliers, N/A: repsol.com] • Not Met: Explicitly lists all four ILO core principles for BPs/JVs: The Code of Ethics and Business Conduct for Suppliers indicates: 'Suppliers must respect internationally recognized Human Rights, including, but not limited to: [...] The principles relating to rights established by the International Labor Organization (ILO) in regard to the Fundamental Principles and Rights at Work and the eight Core Conventions implementing them'. The code has explicit requirements on child labour, discrimination and forced labour. Regarding freedom of association, however, the code only refers to 'facilitating their employees' freedom of association and collective bargaining'. Not clear commitment to respect the right but 'facilitate'. On a footnote, the Company indicates what the Core Conventions are'. However, the Company is expected to explicitly express their expectation on each of the ILO Core, rather than on a footnote. [Code of Ethics and Business Conduct for Suppliers, N/A: repsol.com]
A.1.2.b	Commitment to respect the human rights of workers: Health and safety and working hours	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Commitment to respect H&S of workers: The Code of Ethics and Business Conduct indicates: 'Repsol is committed to providing a safe and healthy work environment for those who visit or work at our facilities and job sites'. [Code of Ethics and Business Conduct, 06/2023: repsol.com] • Not Met: Commitment to ILO working hours standards or 48 hour regular work week: The Human Rights Policy states: 'Respecting the human rights of all those people who work at Repsol, in particular, [...] the standards relating to working hours'. However, no evidence found of the Company explicitly committing to respect ILO conventions on working hours, which includes considerations for the extractive sector, or that publicly states that workers are not required to work more than 48 hours as regular working week, and that overtime is consensual and paid at a premium rate. [Human Rights and Community Relations Policy_v.3, 09/05/23: repsol.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Expects BPs/JVs to commit to H&S of workers: See above. The Code of Ethics and Business Conduct indicates: 'Business partners, including non-operated joint ventures, contractors, suppliers and other third parties are an extension of Repsol, and for this reason they should act consistently with the Code'. [Code of Ethics and Business Conduct, 06/2023: repsol.com] • Not Met: Expects BPs/JVs to commit to ILO working hours standards or 48 hour regular work week: The Code of Ethics and Business Conduct for Suppliers indicates: 'The Suppliers' responsibility to ensure respect for Human Rights includes, but is not limited to, the following: [...] To ensure that the working conditions and environment (such as [...] working hours, the balance between personal and professional life, [...]) are consistent with the applicable international labor regulations, and that they promote and uphold the highest degree of physical, mental, and social well-being for their employees, sub-suppliers, and subcontractors'. However, no evidence found of requirement to respect ILO labour standards on working hours, which includes considerations for the extractive sector. Alternatively, the Company would achieve this by committing to a 48 hours regular working week, and consensual overtime paid at a premium rate. [Code of Ethics and Business Conduct for Suppliers, N/A: repsol.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.3.a.EX	Commitment to respect human rights particularly relevant to the sector – land, natural resources and indigenous peoples’ rights (EX)	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Commitment to respect land ownership/natural resources as in IFC Performance Standards: The Human Rights and Community Relations Policy states: 'Repsol is committed to: [...] Respecting the ownership and use of the land and the right to natural resources, including water, according to the International Finance Corporation standards'. [Human Rights and Community Relations Policy_v.3, 09/05/23: repsol.com] • Met: Commitment to respect indigenous rights or ILO No.169 or UN Declaration: The Human Rights and Community Relations Policy states: Repsol is committed to: [...] Recognizing and respecting the unique nature of indigenous, tribal, and aboriginal peoples and their rights, in accordance with existing legislation in each Country (provided they aren't in conflict with international standards) and with the human rights internationally recognized through Convention 169 of the ILO (regardless of whether or not it has been ratified by the country where we operate) and the United Nations Declaration on the Rights of Indigenous Peoples'. [Human Rights and Community Relations Policy_v.3, 09/05/23: repsol.com] • Met: Expects EX BPs to make these commitments: See above. The Human Rights and Community Relations Policy states: 'Repsol expects its partners, suppliers, contractors, distributors and other commercial relationships to respect these commitments and human rights in the development of their activities in any part of the world'. [Human Rights and Community Relations Policy_v.3, 09/05/23: repsol.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to obtain FPIC or zero tolerance to land grabbing: The Human Rights and Community Relations Policy states: 'Repsol is committed to: [...] Recognizing and respecting the unique nature of indigenous, tribal, and aboriginal peoples and their rights [...]. This includes, [...] the right to free, prior and informed consultation and, where applicable, the right to free, prior and informed consent'. However, it is not clear that the Company is committed to obtain the FPIC in all circumstances as it indicates 'where applicable'. Alternatively, the Company could commit to a zero tolerance for land grabbing. [Human Rights and Community Relations Policy_v.3, 09/05/23: repsol.com] • Met: Commitment to respect the right to water: The Human Rights and Community Relations Policy indicates: 'Repsol commits to: [...] Respecting the ownership and use of the land and the right to natural resources, including water, according to the International Finance Corporation standards'. The 2022 Integrated Management Report adds that the Company has 'adherence to the CEO Water Mandate last year'. The CEO Water Mandate is a proxy for respecting the right to water. [Human Rights and Community Relations Policy_v.3, 09/05/23: repsol.com] & [2022 Integrated Management Report, 16/02/2023: repsol.com] • Not Met: Expects EX BPs to make these commitments: See above. The Human Rights and Community Relations Policy states: 'Repsol expects its partners, suppliers, contractors, distributors and other commercial relationships to respect these commitments and human rights in the development of their activities in any part of the world'. However, it is not clear that the Company expects business partners to obtain the FPIC or to commit to a zero tolerance for land grabbing. [Human Rights and Community Relations Policy_v.3, 09/05/23: repsol.com]
A.1.3.b.EX	Commitment to respect human rights particularly relevant to the sector – security (EX)	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Commitment to Voluntary Principles on Security and HRs: The Company is a member of the Voluntary Principles on Security and Human Rights Initiative (VPSHR). See below. [Corporate Security, N/A: repsol.com] & [Human Rights and Community Relations Policy_v.3, 09/05/23: repsol.com] • Met: Commits to International Humanitarian Law: The Human Rights and Community Relations Policy states: 'Respecting the Voluntary Principles on Security and Human Rights in relationships established with public and private security forces and international humanitarian law'. [Human Rights and Community Relations Policy_v.3, 09/05/23: repsol.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Expects EX BPs to commit to these rights: See above. The Human Rights and Community Relations Policy states: 'Repsol expects its partners, suppliers, contractors, distributors and other commercial relationships to respect these commitments and human rights in the development of their activities in any part of the world and, consequently, address any negative impacts in which they are involved'. [Human Rights and Community Relations Policy_v.3, 09/05/23: repsol.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.4	Commitment to remedy	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Commitment to remedy adverse HRs impacts: The Human Rights and Community Relations Policy states its commitments: 'Remediate the impacts our activities, products or services may have caused: Remediating those negative impacts that our activity has on human rights'. [Human Rights and Community Relations Policy_v.3, 09/05/23: repsol.com] • Met: Expects EX BPs to make this commitments: See above. The Human Rights and Community Relations Policy states: 'Repsol expects its partners, suppliers, contractors, distributors and other commercial relationships to respect these commitments and human rights in the development of their activities in any part of the world'. [Human Rights and Community Relations Policy_v.3, 09/05/23: repsol.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Commitment to collaborate with judicial or non-judicial mechanisms: The Human Rights and Community Relations Policy states: 'Repsol is committed to: [...] Collaborating with the national and/or international human rights protection systems, whether of a judicial or non-judicial nature and not hinder their normal operation'. [Human Rights and Community Relations Policy_v.3, 09/05/23: repsol.com] • Not Met: Commitment to work with EX BPs on remedy: The Human Rights and Community Relations Policy states: 'it is committed to: Promoting knowledge and compliance with the commitments of this policy. Working with our partners and suppliers in any activity to foster the compliance with the human rights due diligence and to remediate the adverse impacts related to our operations, products, or services'. [Human Rights and Community Relations Policy_v.3, 09/05/23: repsol.com]
A.1.5	Commitment to respect the rights of human rights defenders	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Zero tolerance of threats/attacks on HRDs: The Human Rights and Community Relations Policy states: 'Repsol is committed to: [...] Respecting and not hindering the peaceful leadership work of human rights defenders. Not tolerating or contributing to threats or aggressions and, when the situation requires, collaborating with these people to create safe engagement environments'. [Human Rights and Community Relations Policy_v.3, 09/05/23: repsol.com] • Met: Expects BPs to make this commitment: See above. The Human Rights and Community Relations Policy states: 'Repsol expects its partners, suppliers, contractors, distributors and other commercial relationships to respect these commitments and human rights in the development of their activities in any part of the world'. [Human Rights and Community Relations Policy_v.3, 09/05/23: repsol.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Commitment to working with HRDs to create safe and enabling environment: The Human Rights and Community Relations Policy states: 'Repsol is committed to: [...] Respecting and not hindering the peaceful leadership work of human rights defenders. Not tolerating or contributing to threats or aggressions and, when the situation requires, collaborating with these people to create safe engagement environments'. [Human Rights and Community Relations Policy_v.3, 09/05/23: repsol.com]

A.2 Board Level Accountability (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.2.1	Commitment from the top	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Board level responsibility for HRs: The 2021 Human Rights Report indicates: 'The functions of the Sustainability Committee and the Audit and Control Committee include overseeing and steering the Group's policy, objectives and guidelines on sustainability and human rights, as well as reviewing and evaluating the controls for management systems and nonfinancial reporting'. Both are Board committees. [2021 Human rights Report, 2022: repsol.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Describes HRs expertise of Board member: The Company has provided comments to CHRB regarding this subindicator where it discloses its background and experience of Repsol Executive committee members as well as the role of the Sustainability Committee. It has also made reference to the 2022 Integrated Management Report, which further explains its governance model and its sustainability strategy. However, this subindicator looks for a description of the human rights expertise of the Board member or Board committee tasked with that governance oversight (people tasked with oversight are expected to have expertise on the matter in the moment of appointment). It provides additional information which could not be found in publicly available sources. [2022 Integrated Management Report, 16/02/2023: repsol.com] & [Sustainability Committee_web, N/A: repsol.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Board member/CEO signal importance of HRs in their communications: The CEO has declaration at the Virtual Leader Summit de Global Compact in 2021 where he talks about the Company's commitments to the Global Compact and the energy transition. Although the CEO indicates the Company has human rights related challenges, he does not expand on them. Nor does the CEO discuss why human rights matter to the business, although he says why the energy transition does. The Company has provided additional material which contains the declarations of Luis Cabra, an Executive Director. However, this subindicator focuses on material produced by Board members or the CEO. Although the CEO clearly signals the Company's commitment to human rights, it should also include a discussion on why human rights matter to the business or any challenges to respecting human rights encountered by the business. No further evidence found. [Spanish Companies and UNGP CEOs commitment to Respect HR (video), 2021: youtube.com]
A.2.2	Board responsibility	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Process to review HRs strategy at board level: The 2022 Corporate Governance Report indicates: 'Among other functions, this Committee is responsible for knowing and guiding the Group's policy, objectives and guidelines in the environmental, safety and Social Responsibility areas, analyzing and informing the Board of Directors about the expectations of the Company's different stakeholders and supervising the processes of relations with them, proposing to the Board of Directors the approval of a Sustainability Policy and reviewing and evaluating the non-financial risk management and control systems'. It also indicates the number of meetings in 2022: five. The 2021 Human Rights Report adds that the Sustainability Committee has as a duty: 'Regular monitoring of strategy and compliance with human rights action plans and objectives'. [2022 Corporate Governance Report, 16/02/2023: repsol.com] & [2021 Human rights Report, 2022: repsol.com] • Met: Example of HRs issues/trends discussed in last reporting period: The 2022 Integrated Management Report indicates: 'In 2022, the [Sustainability] committee [...] addressed the following matters, among others: [...] Accident rate scorecard. [...] Progress in human rights: social management of the La Pampilla spill (Peru). Updates of the Sustainability Policy, Health and Safety Policy [...] Progress in human rights in the Low Carbon Generation business'. [2022 Integrated Management Report, 16/02/2023: repsol.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Meets both requirements under score 1 • Not Met: Describes how affected stakeholders / HRs experts inform board discussions: The webpage section La Pampilla Social Action Plan indicates: 'On January 15, 2022, an uncontrolled movement of the Mare Doricum tanker during unloading caused an oil spill on the coasts of 5 districts north of La Pampilla Refinery. [...] At the senior management level, the public report of the United Nations Environmental Emergencies Unit on the Peru spill dated February 18, 2022, was shared and reviewed by the company's Sustainability Committee in order to find out and steer the objectives and guidelines to be followed regarding environmental remediation and the Social Action Plan of the La Pampilla Refinery'. However, it is not clear it involved affected stakeholders or external human rights experts as the report seems to focus on the Environmental aspect of the incident. The 2022 Management Report notes that 'Progress in human rights: social management of the La Pampilla spill (Peru)' and 'ESG 2022 performance, valuations from the main ESG analysts and O&G sector rankings' formed part of the Sustainability Committee discussions in 2022. It adds: 'The Company provides its main stakeholders with timely, accurate and transparent information on ESG aspects during the quarterly and annual presentation of results and strategic

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			<p>events. The management team also conducts specific ESG roadshows, some of which are led by the CEO himself. The sustainability ratings prepared by prestigious entities (MSCI, S&P, Sustainalytics, CDP, among others) represent an indicator of compliance with the strategic objectives and the quality of the Company's management and governance in this area'. However, it is not clear these discussions were informed by affected stakeholders or external human rights experts. Regarding the Sustainability Committee' duties, the document Rules and Regulations for the Board of Directors adds: 'Propose for the Board of Director's approval a strategy and sustainability policy, and review it periodically in view of the rules on Corporate Governance and propose any updates to the Board of Directors, to the ends of furthering the public interest and maximizing the Company's long-term value for all stakeholders. [...] Be familiar with, promote, steer, and oversee the Company's objectives, action plans, and practices in social sustainability areas, including human rights, health, safety and occupational risk prevention, employment, diversity and inclusion, equal opportunity and reconciliation, [...] community relations [...]. The evaluation of compliance therewith shall also correspond to it. [...] Be familiar with and revise the existing indices and indicators for evaluating the Company's positioning on sustainability'. However, no specific description found of how the experiences of affected stakeholders or external human rights experts informed these discussions. [La Pampilla Social Action Plan_web, N/A: repsol.com] & [2022 Integrated Management Report, 16/02/2023: repsol.com]</p>
A.2.3	Incentives and performance management	0.5	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Met: At least one board member incentive linked to HRs commitments: The 2022 Annual Report on Directors' Remuneration indicates: 'The annual variable remuneration appraises the individual contribution of the CEO towards the fulfilment achievement of predetermined, specific and measurable targets'. Among the goals to the fulfilled is: 'Process safety index (PSIR: 0.58) and accident rate (IFT: 1.07 and 0 fatalities)', which has a 10% weighting of the annual variable remuneration. The CEO is a Board member. The Company has provided additional comments to CHRB regarding this subindicator, however, existing evidence fitted requirement better, [2022 Annual Report on Directors' Remuneration, 2023: repsol.com] & [Our commitment to human rights_web, N/A: repsol.com] • Not Met: Incentive scheme linked to key HRs risks beyond employee H&S: See above. The Company has provided comments to CHRB regarding this subindicator where it explains its efforts to align the Company with the objectives of the Paris Agreement, with incentives related to decarbonization and sustainability in the annual. It includes: Process Safety Index (PSIR) and Incident Management [5%] and Accident rate and process safety [5%]. However, it is not clear whether it includes health and safety of local communities and workers of extractives business partners. The webpage section Our commitment to human rights adds: 'All employees eligible for the short-term incentive, including board members and senior managers, have among other goals the achievement of targets related to diverse talent. Specifically, the goals for 2023 are related to parity in hiring, female leadership, and young talent'. However, no evidence found on the actual metrics/indicators included in the latter performance incentives. [2022 Annual Report on Directors' Remuneration, 2023: repsol.com] & [Our commitment to human rights_web, N/A: repsol.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Performance criteria linked to HRs made public: See above. [2022 Annual Report on Directors' Remuneration, 2023: repsol.com] • Not Met: Review of other board incentives for coherence with HRs policies: The Company has provided comments to CHRB regarding this subindicator explaining how the incident in in La Pampilla refinery affected the metric related to Incident Management incentive. However, it is not clear it has reviewed other Board performance incentives to ensure coherence with its human rights policy commitment. [2022 Annual Report on Directors' Remuneration, 2023: repsol.com]
A.2.4	Business model strategy and risks	0	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Not Met: Board process to review business model and strategy for HRs risks: The 2021 Human Rights Report adds that the Sustainability Committee does: 'Regular monitoring of strategy and compliance with human rights action plans and objectives'. The Company has provided comments to CHRB regarding this subindicator explaining how human rights risks are integrated into the Company's Integrated Risk Management System and how it manages them with the units responsible for the risk management in daily operations, as well as how this system is reviewed. It also discloses information on its sustainability strategy

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>management and the role of the Sustainability Committee, which include: 'it proposes to the Board of Directors the approval of a Sustainability Policy and reviews and evaluates the management and control systems for non-financial risks'. However, no description found of the process it has in place to discuss and review its business model and strategy for inherent risks to human rights at Board level or a Board committee. [2021 Human rights Report, 2022: repsol.com] & [Sustainability Committee_web, N/A: repsol.com]</p> <ul style="list-style-type: none"> • Not Met: Describes frequency and triggers for reviewing business model: The Company has provided comments to CHRB regarding this subindicator explaining how human rights risks are integrated into the Company's Integrated Risk Management System [SGIR] and how it manages them with the units responsible for the risk management in daily operations, as well as how this system is reviewed. It adds the frequency that risk profile of each management unit meet under SGIR, and that Group's risk profile may have changed substantially due to a change in exposure to an especially significant risk, the analysis of such risks is updated. However, this subindicator looks for a description of the frequency of and triggers for reviewing its business model or strategy due to impacts on human rights, rather than focusing on the risk. [2022 Integrated Management Report, 16/02/2023: repsol.com] & [Impact assessment and management_web, N/A: repsol.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Example of actions resulting from reviews: The Company has provided comments to CHRB regarding this subindicator where it discloses an example of Human rights due diligence in renewable energy projects, in this case, in Jiloca cluster. However, no example found of an action taken as a result of a discussion and review of its business model and strategy for inherent risks to human rights at Board level or a Board committee. The Company is expected to provide an example that reflects a change in in business model or strategy because of specific human rights inherit risk. [Human rights due diligence in Renewables_web, N/A: repsol.com]

B. Embedding Respect and Human Rights Due Diligence (25% of Total)

B.1 Embedding Respect for Human Rights in Company Culture and Management Systems (10% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.1	Responsibility and resources for day-to-day human rights functions	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Score of 1 on A.1.2.a • Met: Senior responsibility for HRs implementation and decision making: The 2022 Human Rights Report indicates: the 'EMD Energy Transition, Technology, Institutional Affairs, & Deputy CEO', 'Coordinates and develops the sustainability strategy and monitors action plans'. The webpage section Sustainability Strategy notes that its strategy includes safe operation and people. [2021 Human rights Report, 2022: repsol.com] & [Sustainability Strategy_web, N/A: repsol.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes day-to-day responsibility for implementing HRs commitments: The 2021 Human Rights Report indicates: the 'Sustainability Division' [hierarchically a level below], 'Carries out strategic analysis, coordinates and provides technical support through the expert area of Community Relations and Human Rights'. Finally, the 'Business Units Executive Division', 'Steers and implements the human rights strategy'. 'Repsol's Sustainability Division includes a Community Relations and Human Rights Corporate area that establishes, controls and monitors the regulatory framework and proposes action and training plans'. [2021 Human rights Report, 2022: repsol.com] • Met: Day-to-day resources and expertise allocation in own operations: The 2021 Human Rights Report indicates: 'At the regional level, different committees meet periodically to address specific issues of the social function in all the locations where we operate. Our exploration and production (E&P) activities at a local level rely on the community liaison officers. They are the company's visible face for the communities. This team of experts creates a friendly environment based on good faith. They are the nexus between the company and the communities for mediating in any discrepancies and conflicts that may arise, seeking an understanding that is beneficial for both parties'. Also: 'People and Organization comprises several areas with responsibilities related to the human rights'. It then explains each of the areas, which include: Diversity and Inclusion, Labor Relations, Framework Agreement Monitoring Committee. [2021 Human rights Report, 2022: repsol.com]

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			<ul style="list-style-type: none"> • Met: Resources and expertise allocation with EX BPs: The 2021 Human Rights Report indicates: 'The procurement management units of each business are responsible for the human rights aspects in our supply chain, through a close and straightforward interaction with the suppliers, following the standards established by the procurement corporate area'. It seems to include procurement of services as 'All our suppliers must register in our procurement management systems'. [2021 Human rights Report, 2022: repsol.com]
B.1.2	Incentives and performance management	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Senior manager incentives linked to HRs commitments: The webpage section Our commitment to human rights adds: 'All employees eligible for the short-term incentive, including board members and senior managers, have among other goals the achievement of targets related to diverse talent. Specifically the goals for 2023 are related to parity in hiring, female leadership, and young talent'. However, no evidence found on the actual metrics/indicators for the performance incentive. The performance incentive of the CEO has already been positively assessed under the indicator A.2.3. The Company is expected to provide evidence that it has incentive or performance management scheme linked to its human rights policy commitment for at least one senior manager [in this case beyond the CEO who has already been assessed]. [Our commitment to human rights_web, N/A: repsol.com] • Not Met: Incentive scheme linked to key HRs risks beyond employee H&S: See above. [Our commitment to human rights_web, N/A: repsol.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Performance criteria linked to HRs made public: See above. The Company has provided additional comments to CHRB regarding this subindicator where is further explains the CEO's Annual Variable Compensation 2021 and how it was impacted by the incident in Peru. However, as indicated above, the CEO's incentive scheme has already been assessed in A.2.3. Moreover, this subindicator looks for the criteria linking the senior managers' remuneration to the Company's human rights performance. The Company is expected to provide figures of remuneration linked to incentives. [Our commitment to human rights_web, N/A: repsol.com] & [2022 Annual Report on Directors' Remuneration, 2023: repsol.com] • Not Met: Review of other senior management incentives for coherence with HRs policies: The Company has provided comments to CHRB regarding this subindicator explaining how the incident in La Pampilla refinery affected the metric related to Incident Management incentive. However, it is not clear it has reviewed other Senior Management performance incentives to ensure coherence with its human rights policy commitment. [2022 Annual Report on Directors' Remuneration, 2023: repsol.com]
B.1.3	Integration with enterprise risk management	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: HRs risks integrated as part of enterprise risk system: The webpage section Impact assessment and management notes: 'Human Rights risks are integrated into the Company's Integrated Risk Management System, in which the businesses and corporate areas with varying levels of responsibility and specialization, are able to identify, measure, manage, and supervise the main risks in matters in which the Group is exposed. The Integrated Risk Management System is based on a Risk Management policy which rejects, among other things, ethics and behavior risks, including risks associated with the violation of human rights; thereby minimizing by all available means its probability of occurrence or associated impact'. The 2021 Human rights Report indicates: 'Social risks are analyzed through from a human rights perspective and the requirements of our internal human rights standard. [...] This analysis feeds the company's annual risk assessment exercise, serving for comparison purposes with other types of risks. Human rights risks are also included in our integrated risk management system'. [2021 Human rights Report, 2022: repsol.com] & [Impact assessment and management_web, N/A: repsol.com] • Not Met: Provides an example: The 2022 Integrated Management Report discloses details on the Company bodies involved in the definition, implementation, monitoring and supervision of the SGIR [Integrated Risk Management System], as well as their responsibilities. It includes the role of the Sustainability Committee which: 'Reviews and assesses the sustainability risk management and control systems. [...] Under the SGIR, the risk profile of each management unit is reported at least once a year to its senior manager for formal validation. However, the processes are prepared such that if, at any time, it is thought that the Group's risk profile may have changed substantially due to a change in exposure to an especially significant risk, the analysis of such risks is updated'. It discloses its main risks, including operational risks. It adds: 'In relation to operational risks, on January 15

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>there was an oil spill into the sea while unloading crude oil at the La Pampilla refinery, generating an impact on the surrounding populations and the natural environment'. It also discloses further explanation on how the incident was handled. However, this subindicator looks for examples of measures to tackle specific human rights risks included in the Company's general risk management system rather than how it remedies a situation after it happened. This subindicator looks for a description of how it manages human rights related risks in a broader sense, within the ERM system; or, in case of their occurrence, examples of the negative impacts it may have to the Company. [2022 Integrated Management Report, 16/02/2023: repsol.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: Risk assesment by Audit Committee or independent third party: The webpage section Impact assessment and management notes: 'at least annually, the Audit and Control Committee and the Sustainability Committee review and evaluate the effectiveness of the management and control systems for these [human rights] risks'. [Impact assessment and management_web, N/A: repsol.com]
B.1.4.a	Communication /dissemination of policy commitment(s) to workers and external stakeholders	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Score of 1 on A.1.2.a • Met: Communicates HRs policies to all workers in own operations: The 2021 Human Rights Report indicates: 'Because training and raising awareness in our employees are key to ensuring they act responsibly, we train people in the values that should govern our behavior. We organize sessions and courses annually on human rights, both from a more general perspective and with more specific content'. Local languages are assumed in training. [2021 Human rights Report, 2022: repsol.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Communicates HRs policies to stakeholders: The webpage section Corporate Security indicates: 'In 2018, a teaching staff from the Centre for International Humanitarian Law Studies (CEDIH) was set up and two training courses on Human Rights and International Humanitarian Law were held for members of the Bolivian Army, the Bolivian Air Force and the Bolivian Red Cross, with the following people trained: 82 Army officers and NCOs. 79 Air Force officers and NCOs. 10 members of the Bolivian Red Cross'. However, although the Company provides evidence for some community training, no evidence found of a general Human Rights training/policy communication to affected stakeholders, including local communities and other groups'. Evidence needs to refer to actions that take place within last three reporting years. The webpage section Training is the first step notes: 'We ensure that our employees uphold a culture of respect for human rights, and we provide training courses for employees, communities, suppliers, and contractors'. However, no further description of the training found. The webpage section Our commitments to human rights notes: 'we exhort our contractors and partners to strictly comply with these principles by including human rights clauses in our contracts, while performing social audits and supporting them through awareness-raising activities'. The Company provides an example of how it communicates its human rights policy commitments to contractors and communities in Bolivia, and the participation of affected people on the HRIA in La Pampilla, as well as indicates that its commitments are accessible online. However, no description found of how it actively communicates its policy commitments to affected stakeholders, including local communities and other groups. The subindicator focuses on systematic or general actions within last three reporting years, rather than a specific example (examples can be considered if there are several cases). [Corporate Security_web, N/A: repsol.com] & [Our commitment to human rights_web, N/A: repsol.com] • Not Met: Example of how HRs policies are accessible for intended audience: The webpage section Training is the first step notes: 'We ensure that our employees uphold a culture of respect for human rights, and we provide training courses for employees, communities, suppliers, and contractors'. However, no further description of the training found. The webpage section Suppliers and contractors notes: 'The Bolivia Business Unit carries out regular awareness-raising activities among contractors and communities about human rights, and in particular, about the commitments of our Human Rights Policy and our relationships with the communities'. The webpage section Human rights due diligence in renewable energy projects indicates that affected people participated on the HRIA in La Pampilla, it adds: 'The impacts identified were assessed in multi-disciplinary workshops at the city councils'. Lastly, the webpage section Commercial Relations with Third Parties Policy states the Company's commitments, including: 'Establish and maintain relations with third parties that are based on [...] acting and requiring

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>third parties to act in line with Repsol's values and with the guidelines, policies, and norms on ethics and conduct, safety, the environment, social and respect for human rights, governance and sustainability, throughout these relations. [...] Promote and require to our counterparties in their relations with third parties, the commitment to observe ethical, safety, environmental, and social guidelines and respect for the rule of law, human rights, governance and sustainability, in line with those promoted by Repsol'. However, no example found of how it ensures the form and frequency of the information communicated is accessible to its intended audience, including local communities. [Training is the first step_web, N/A: repsol.com] & [Suppliers and Partners_web, N/A: repsol.com]</p>
B.1.4.b	Communication /dissemination of policy commitment(s) to business relationships	0.5	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Not Met: Meets ILO requirement for suppliers on A.1.2.a • Met: Describes steps to communicate HRs policies to EX BPs: The Code of Ethics and Business Conduct for Suppliers indicates: 'Know, respect and comply with this Code, and the other Repsol norms, policies, and internal procedures that are applicable. In the event of a conflict between the legislation and Repsol's internal regulations, the more restrictive must be adopted'. The 2022 Integrated Management Report notes: 'The Company inserts specific clauses in its contracts insisting that the counterparty complies with internationally recognized standards and observes the safety, environmental, ethical behavior and respect for human rights provisions of its internal rules and regulations. [...] Repsol includes human rights clauses in contracts with partners and suppliers, assesses their performance, and provides support through awareness-raising activities to ensure human rights due diligence along the entire value chain'. The Company provides further information on how it provides training for different stakeholders in Bolivia. [Code of Ethics and Business Conduct for Suppliers, N/A: repsol.com] & [2022 Integrated Management Report, 16/02/2023: repsol.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes how HRs policies are contractual/binding for suppliers: The webpage section Suppliers and contractors indicates: 'We build strong relationships with our supply chain and we require compliance with internationally recognized standards, such as the provisions on safety, the environment, ethical behavior, and respect for human rights that are currently in force in our internal regulations. We ensure that our suppliers, contractors, and distributors' behavior is aligned with our commitments through the following processes: Selection, Assessment, Control. For that, we include clauses in contracts with our partners and contractors'. [Suppliers and contractors_web, N/A: repsol.com] • Not Met: Requires EX BPs to cascade contractual/binding HRs policies to their BPs: See above. 'All of the requirements we have for our contractors also apply to subcontractors'. The Code of Ethics and Business Conduct for Suppliers indicates: 'The Code of Ethics and Business Conduct for Suppliers ("the Code") is designed to offer mutual benefit. It sets the minimum principles that the Company expects of its Suppliers, by fostering the Suppliers' knowledge and acceptance prior to entering into the contractual relationship and its compliance throughout the commercial relationship. This Code provides the minimum guidelines of behavior that can be reasonably expected from all Suppliers along its supply chain since it reflects its commitment to Human Rights, integrity and ethical behavior, environmental protection and safety, as well as the protection and transparency of information to promote a sustainable economy. Repsol expects that our Suppliers' management will lead by example and support a corporate culture that fosters these values and assesses performance regarding them. In addition, they will promote that their contractors, employees, those who act on their behalf, and all those who are involved in their supply chain maintain the same ethical conduct, which complies with current legislation'. Also, it defines 'supplier': 'Suppliers, contractors, sub-suppliers, subcontractors, and other third parties that supply goods and services to Repsol or act on behalf of Repsol. Therefore, the obligations assumed by the supplier can be required from their employees, sub suppliers, and subcontractors'. However, although the Company indicates business partners should 'promote' the Code, this subindicator looks for evidence that the Company requires business partners to cascade the contractual or other binding requirements down their supply chain. No further evidence found. [Suppliers and contractors_web, N/A: repsol.com] & [Code of Ethics and Business Conduct for Suppliers, N/A: repsol.com]
B.1.5	Training on Human Rights	1.5	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Met: Score of at least 1 on A.1.2.a

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Describes how workers are trained on HRs policy commitments: The 2021 Human Rights Report indicates: ‘Because training and raising awareness in our employees are key to ensuring they act responsibly, we train people in the values that should govern our behavior. We organize sessions and courses annually on human rights, both from a more general perspective and with more specific content’. The Company has a Human Rights training programme openly available online. [2021 Human rights Report, 2022: repsol.com] & [Human Rights Training_web, N/A: repsol.com] • Met: Trains relevant managers including security on HRs: The webpage section Corporate Security indicates: ‘We train public and private security forces in human rights: All of our employees and employees of our private security companies are trained in human rights. We collaborate with public security forces through specific human rights training in countries such as Colombia and Peru’. [Corporate Security_web, N/A: repsol.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Score of 2 on A.1.2.a • Met: Meets both requirements under score 1 • Met: Trains BPs to meet HRs commitments: Regarding to suppliers, the webpage section Training is the first step indicates: ‘We have internal training plans to communicate basic knowledge on human rights’. As for contractors: ‘We conduct training on human rights impact assessment and make sure people know about our incident reporting channels’. [Training is the first step_web, N/A: repsol.com] • Not Met: Discloses % suppliers trained
B.1.6	Monitoring and corrective actions	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Score of at least 1 on A.1.2.a • Met: Monitors implementation of HRs policy commitments across global ops and EX BPs: The 2021 Human Rights Report indicates: ‘Monitoring compliance with the policies and their associated regulations and standards is the responsibility of the work center or business unit management, which analyzes the non-conformities [...]. This continuous improvement mechanism is formalized in the framework of the Health, Safety and Environment management systems. [...] we continuously evaluate performance in these three areas and implement the necessary corrections to achieve the proposed targets, defining verification, audit and control processes to ensure this’. The webpage section Our relationship with our partners indicates ‘we use our management system and regulatory body’. It includes Partner evaluation, Agreements, Human rights clause. Lastly, it performs audits: ‘We conduct regular controls to ensure the three previous points have been met’. The 2022 Integrated Management Report notes: ‘The aim, among others, of the Ethics and Compliance Committee is to manage the monitoring and compliance system for the Code of Ethics and Conduct’. The Code contains human rights provisions. [2021 Human rights Report, 2022: repsol.com] & [Our relationship with our partners, N/A: repsol.com] • Not Met: Discloses % of EX BP’s monitored: The 2022 Integrated Management Report indicates: ‘in 2022, 5 assessment audits were conducted on suppliers, in which financial and business aspects, among others, related to their fiscal, tax and insurance obligations were analyzed’. However, it is not clear the proportion of its extractive business partners that is monitored for its Human Rights compliance. [2022 Integrated Management Report, 16/02/2023: repsol.com] • Not Met: Describes how workers are involved in monitoring: The document Suppliers and contractors: How we monitor performance and compliance indicates: ‘At least one annual performance evaluation is mandatory for all high criticality suppliers who have provided some good or service in the past year. The variety of goods and services received by the Company makes it difficult to determine a single set of evaluation indicators. For this reason, the different units have developed indicators which they consider appropriate for their supplier agreement monitoring, information, and quality assurance systems. These indicators must also be integrated into aspects related to management, quality assurance, and health, safety, and environment. In all cases, the most important aspects to be included in supplier evaluation are: [...] Management: operational and commercial aspects regarding the supplier, as well as those related to social responsibility. Safety: concerning both people and goods. [...] All the various audits allow us to identify and assess the impact of suppliers on work practices, human rights and corruption, as well as health, safety, and environment’. However, no description found on how the Company personnel is directly involved in human rights compliance monitoring. [Suppliers and contractors - How we monitor compliance, N/A: repsol.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Score of 2 on A.1.2.a

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Describes corrective actions process: The 2021 Human Rights Report indicates: ‘Monitoring compliance with the policies and their associated regulations and standards is the responsibility of the work center or business unit management, which analyzes the non-conformities, grievances and suggestions to define the necessary corrective actions and, where appropriate, transfer the experience to other areas to create a lesson learned. This continuous improvement mechanism is formalized in the framework of the Health, Safety and Environment management systems’. However, no details found on the corrective action process. The webpage section Grievance Mechanism adds: ‘The company is committed to remediating adverse impacts in an agreed manner with the affected parties in order to achieve effective and satisfactory remediation. In case negative impacts are detected, the affected population is identified, the nature and magnitude of the impacts are evaluated following recognized international standards, and a resolution is proposed, which is then discussed with affected parties in order to find a satisfactory agreement. The affected population is identified, the nature and magnitude of the impacts are evaluated following international standards, and a resolution is proposed, which is then discussed with affected parties in order to find a satisfactory agreement’. However, it is not clear it also applies to the process to be followed when non-compliances found, including as part of human rights compliance monitoring, as this information is found on a webpage section on its grievance mechanisms. [2021 Human rights Report, 2022: repsol.com] & [Grievance mechanisms_web, N/A: repsol.com] • Not Met: Discloses findings and number of correction action processes: The 2022 Integrated Management Report notes: ‘a total of 3,702 performance assessments were completed in 2022 at 878 suppliers and contractors, taking into consideration environmental, labor, social and integrity aspects. From this procedure, there is a supplier disqualification process, through which any current and future business relationship with a certain supplier is blocked for a period of time or even indefinitely. It takes into account all kinds of aspects in the relationship with the supplier (ethical, social, safety, environment, etc.) and is approved by the Purchasing Functional Committee. In 2022, 2 suppliers were disqualified by these means’. The Company has provided additional comments to CHRB regarding this subindicator disclosing an example on how it has help to improve a partners performance, in Camasea as well as the conclusions and recommendations after the controversy findings produced by an independent expert which shows the correction actions proposed, regarding the same case. However, no further evidence found the findings of its human rights monitoring process and number of corrective action processes as a result of the monitoring. [2022 Integrated Management Report, 16/02/2023: repsol.com] & [Camisea, an example of how we improve our partners performance_web, N/A: repsol.com]
B.1.7	Engaging and terminating business relationships	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: HRs performance affects selection EX BPs: The webpage section Suppliers and contractors indicates: ‘The qualification process aims to mitigate the risks that can arise from the various links in the supply chain by identifying critical suppliers and ensuring they are able to supply the different goods and services responsibly and analyzing business, financial, and technical aspects, in addition to aspects related to management systems that apply to safety and environment and quality; and aspects related to ethics and human rights. This process may be conducted in greater or lesser detail depending on the monetary amount and the possible risk or impact the procurement or contracting may have in terms of safety, environment, ethical behavior, and respect for human rights’. [Suppliers and Partners_web, N/A: repsol.com] • Met: HRs performance affects ongoing BPs relationships: The Code of Ethics and Business Conduct for Suppliers indicates: ‘Failure on the part of a Supplier to comply with the contents of this Code may lead to consequences for the contractual relationship with Repsol’. [Code of Ethics and Business Conduct for Suppliers, N/A: repsol.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes positive HRs incentives for business relationships: The document Suppliers and contractors: How we monitor performance and compliance indicates: ‘Other preventative measures which help us to mitigate supply chain risks include the sessions we organise to explain all the purchasing regulations and procedures we require, especially our safety seminars for contractors providing various services at our industrial facilities. Giving recognition to our suppliers with outstanding performance in safety also lets us reinforce our culture of safety and anticipate potential impacts on our operations’. However, no further details found beyond giving recognition in safety to suppliers with

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>'outstanding performance'. This subindicator looks for a positive incentives (i.e. price premiums, increased orders or longer contracts) for those partners with good performance in human rights in a broader sense rather than just safety recognition. [Suppliers and contractors - How we monitor compliance, N/A: repsol.com]</p> <ul style="list-style-type: none"> • Met: Works with EX BPs to meet HRs requirements: Regarding to suppliers, the webpage section Training is the first step indicates: 'We have internal training plans to communicate basic knowledge on human rights'. As for contractors: 'We conduct training on human rights impact assessment and make sure people know about our incident reporting channels'. The webpage section Our relationship with our partners adds: 'Repsol has a 10% stake in the consortium that operates this block in Peru, and from the very start of our participation we've worked intensely with our partners to improve our human rights performance, being a sensitive area located close to the Kugapakori-Nahua-Nanti Reservation (KNNR). Repsol has shared all its knowledge about the processes to follow in areas with indigenous presence — especially in the cases of communities in voluntary isolation or first contact. Our norms dictate that in those operations where the Company does not have management control, we will inform our partners about these policies and put all our knowledge and strategies at their disposal for us to meet our objectives'. [Training is the first step_web, N/A: repsol.com] & [Our relationship with our partners, N/A: repsol.com]
B.1.8	Approach to engagement with affected stakeholders	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Discloses stakeholders whose HRs may be affected: The Human Rights report states that: 'Working closely with the local public authorities and social organizations, we identify the stakeholders to know their expectations, needs, concerns, and aspirations. These stakeholders include neighbors, local authorities and associations, customers and suppliers, and all legitimate rights holders who may be impacted by our operations. Each context where we operate is different and we need to analyze it in detail so that we can anticipate and implement impact mitigation measures. In this way, we avoid possible non compliance of our policy and regulations on human rights'. [2021 Human rights Report, 2022: repsol.com] • Met: Provides two examples of engagement with stakeholders: The webpage section La Pampilla Social Action Plan indicates: 'The Human Rights Impact Assessment was developed on a participatory basis through workshops and interviews with the people affected. The people who took part in the workshops were informed and trained on human rights. Afterwards, these same people commented in an atmosphere of trust how they felt they had been impacted by the spill and the needs they had. The results of the human rights impact study were shared, discussed, and validated with the communities of the five affected districts'. It took place in 2022. The webpage section Human rights due diligence in Block 57 notes: 'We frequently hold informative meetings with authorities and the populations, where information is shared, questions are answered, suggestions are taken into consideration to improve social management processes, commitments with the communities are followed up, and trust is strengthened with them. Therefore, this enables us to have an active and strategic presence. [...] The Block 57 operations have participatory community monitoring teams as established in the Sagari and Kinteroni Environmental Impact Assessment. These teams are: [...] the Kinteroni citizen monitoring and surveillance team (PROMOVICK). These teams represent 14 communities of the Lower Urubamba in the area of influence'. Regarding to the Jiloca cluster, the webpage section Human rights due diligence in renewable energy projects adds: 'The impacts identified were assessed in multi-disciplinary workshops at the city councils. Measures to mitigate negative impacts and enhance positive ones were proposed. The local population's needs were analyzed along with the communities, and depending on the impacts defined, social investment strategies were identified that, once validated by Repsol, would become part of the Local Development Plan. Representatives from the city councils and civil society associations were present at each workshop'. [La Pampilla Social Action Plan_web, N/A: repsol.com] & [Human rights due diligence in Renewables_web, N/A: repsol.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Analysis of stakeholder views on company's HRs issues: Regarding the work done in La Pampilla, its webpage section notes: 'All actions outlined in this Social Action Plan are being carried out as part of a continuous dialogue with the associations and representatives of these stakeholders to optimize the process and verify its effectiveness. [...] During the Development Phase, Repsol is designing, developing, and implementing a strategy [...]. This strategy is based on project proposals in keeping with the needs of the people affected [...]'. The webpage section Human rights due diligence in Block 57 notes: 'We had the support of

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Mashiguenga and Ashaninka indigenous leaders who were in charge of implementing the surveys by conducting interviews with community leaders and chiefs, discussion groups, and traditional authorities. The study gathered the opinions from the interviewees, as well as the collective imaginary and worldview reflected in the discourse of the indigenous communities'. Finally, the webpage section Human rights due diligence in renewable energy projects, in the context of the Jiloca cluster, adds: 'Considering the information collected during the interaction with the communities and the improvement options identified by the project team throughout the process, an internal lessons learned session was held. The process carried out, the next steps to be taken, and the feedback collected were reviewed. Decisions were made to improve the pending activities of the Human Rights Due Diligence process for Jiloca and for future projects similar to this one, while incorporating the learnings into both of the Business's project process and the global corporate guidelines. As part of these decisions, for example, it was determined that the execution of the Local Development Plan should be managed just like the Human Rights Impact Assessment. This is in order to give continuity to the relationship between the Plan and the impacts identified, and as suggested by the municipal authorities, to strengthen the relationship of trust and transparency already established with them'. It provides information on Camisea project activity, however, it is not clear the independent report on the case included the views of affected stakeholders, as the report indicates that it 'focuses on the analysis of the main arguments raised by the company Institutional Shareholder Services'.</p> <p>Although the Company gives evidence of engagement and in some cases, discloses actions taken as a result of stakeholder engagement, no summary analysis of the input/views given by stakeholders on human rights issues found (or the Company showing which are the inputs/views in these different cases). [La Pampilla Social Action Plan_web, N/A: repsol.com] & [Human rights due diligence in Renewables_web, N/A: repsol.com]</p> <ul style="list-style-type: none"> • Met: Describes how stakeholders views influenced company's HRs approach: Regarding the work done in La Pampilla, its webpage section notes: 'All actions outlined in this Social Action Plan are being carried out as part of a continuous dialogue with the associations and representatives of these stakeholders to optimize the process and verify its effectiveness. [...] During the Development Phase, Repsol is designing, developing, and implementing a strategy of social investment and sustainable development projects that will be part of the social and economic program for the affected area. This strategy is based on project proposals in keeping with the needs of the people affected, which stem from the workshops and multiple meetings held in the various districts, and in collaboration with the affected communities, social entities, national and international organizations, as well as the corresponding authorities'. Moreover, the webpage section Human rights due diligence in renewable energy projects, in the context of the Jiloca cluster, adds: 'Considering the information collected during the interaction with the communities and the improvement options identified by the project team throughout the process, an internal lessons learned session was held. The process carried out, the next steps to be taken, and the feedback collected were reviewed. Decisions were made to improve the pending activities of the Human Rights Due Diligence process for Jiloca and for future projects similar to this one, while incorporating the learnings into both of the Business's project process and the global corporate guidelines. As part of these decisions, for example, it was determined that the execution of the Local Development Plan should be managed just like the Human Rights Impact Assessment. This is in order to give continuity to the relationship between the Plan and the impacts identified, and as suggested by the municipal authorities, to strengthen the relationship of trust and transparency already established with them'. [La Pampilla Social Action Plan_web, N/A: repsol.com] & [Human rights due diligence in Renewables_web, N/A: repsol.com]

B.2 Human Rights Due Diligence (15% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.1	Identifying human rights risks and impacts	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes process of identifying risks in own operations: The Company describes the following: 'Before starting any operation, we carry out a social baseline study to help us to know and analyze the context of the particular social, economic and cultural characteristics of the area. Working closely with the local public authorities and social organizations, we identify the stakeholders to know their expectations, needs, concerns, and aspirations. These stakeholders include neighbors, local authorities and associations, customers and suppliers, and all legitimate rights holders who may be impacted by our operations. Each context where we operate is different and we need to analyze it in detail so that we can anticipate and implement impact mitigation measures'. 'In 2011, we issued a global internal standard on environment, social and health assessment that incorporates the assessment of human rights impacts [...] We carry out a social impact study [which includes human rights] for every project linked to a meticulous analysis of the social context'. 'The assessments we conduct ensure that all potential impacts are identified as early as possible in the project life cycle, and also that these are taken into account to prevent and mitigate their effects'. In addition to exploration and production projects, the Company describes how it identifies key issues: 'we rank human rights issues according to the severity, scope, and ease of remediation of the impacts our activities may generate on people. We use several sources to help us detect the most critical issues that we need to address with particular care: 1. Risk and impact assessments 2. Grievance mechanisms 3. Consultations with stakeholders: investors, rating agencies and customers 4. Feedback from our businesses in countries 5. Social audits'. [2021 Human rights Report, 2022: repsol.com] • Met: Describes process for identifying risks in EX BPs: The Company adds that We consider both our own impacts and those that may be derived from our business relations, including our partners in the operations'. [2021 Human rights Report, 2022: repsol.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes global risk identification system incl. stakeholder consultation: As indicated above, the Company states that 'we identify the stakeholders to know their expectations, needs, concerns, and aspirations', including, among others 'neighbors, local authorities and associations'. In relation to internal expertise, the Company has an 'expert group on human rights', 'regional committees' and the position of 'community liaison officer' providing the link between the communities and the company's operations'. In addition, as described below, in case additional due diligence is needed in case of existence of vulnerable groups, specific assessments are conducted in collaboration with experts. [2021 Human rights Report, 2022: repsol.com] • Met: Describes how risk identification system is triggered by new circumstances: As indicated above: 'The first thing we do prior to beginning our operations is to perform an environmental and social baseline study to know and analyze the context as well as the area's specific social, economic, and cultural aspects'. The Human rights report indicates that 'If the analysis of the social context reveals the existence of particularly sensitive or vulnerable communities or elements, we carry out an additional specific assessment on human rights, following the appropriate methodology'. [Impact assessment and management_web, N/A: repsol.com] & [2021 Human rights Report, 2022: repsol.com] • Met: Describes risks identified in relation to new circumstances: Following on the above (existence of particularly sensitive or vulnerable communities or elements). 'This is the particular case of assets located in the vicinity of indigenous communities, whose special rights, recognized in international conventions, we are committed to respect. The implementation of the strictest standards applies everywhere we operate, whether or not the recognition of these type of communities is included in the legislation of the host countries. For this purpose we are supported by human rights experts and a multi-agency methodology that involves the affected communities and stakeholders, the government and other independent bodies depending on the case'. [2021 Human rights Report, 2022: repsol.com]
B.2.2	Assessing human rights risks and impacts	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes assessment process and discloses salient HRs risks: The 2021 Human Rights Report indicates that its ESHIA includes 'impact assessment: applying evaluation and prioritization criteria'. Moreover, 'Before starting any operation, we

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>carry out a social baseline study to help us to know and analyze the context of the particular social, economic and cultural characteristics of the area'. [2021 Human rights Report, 2022: repsol.com]</p> <ul style="list-style-type: none"> • Met: Describes how process applies to EX BPs: See above. According the webpage section Impact Assessment and Management, the ESHIA includes impacts from extractive business partners. [Impact assessment and management_web, N/A: repsol.com] • Met: Public disclosure of results of HRs risk assessment: In the Context of assessment of key issues, the Company discloses the following: 'We consider the following issues to be critical or key for our company: Climate change; Labor rights; Rights of communities and special rights of indigenous communities; Human rights in the value chain; Health and safety; Equity and diversity; Environmental rights; Harassment and discrimination; Security forces and human rights; Land rights'. [NO-GO decision following the human rights impact assessment in La Guajira, N/A: repsol.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Meets all requirements under score 1 • Met: Describes how assessment involved affected stakeholders: The 2021 Human Rights Report indicates: 'These impact assessments involve the affected parties and stakeholders, with whom we establish a continuous transparent dialogue. [...] The implementation of the strictest standards applies everywhere we operate, whether or not the recognition of these types of communities is included in the legislation of the host countries. For this purpose we are supported by human rights experts and a multi-agency methodology that involves the affected communities and stakeholders, the government and other independent bodies depending on the case'. [2021 Human rights Report, 2022: repsol.com]
B.2.3	Integrating and acting on human rights risks and impact assessments	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes system to prevent, mitigate and remediate HRs issues: The webpage section Impact Assessment and Management indicates: 'we perform Environmental, Social, and Health Impact Assessments (ESHIA). These assessments ensure that all potential impacts are identified as early as possible in the life cycle of a project, so that they're taken into account in the project's own design with the goal of preventing and mitigating their effects'. The Human rights report states that 'All our assets, including the ones located in conflict areas, have action plans to prevent, mitigate or remediate human rights violations. These plans are derived from the risk and impact analyses as well as our grievance mechanisms'. In relation to prevention and mitigation plan, it indicates that 'We design solutions for possible negative impacts in general and on human rights in particular. Based on the local context and reality, we look for the suitable solutions for each case. We develop specific risk and impact prevention and mitigation plans. This way we actively intervene and cooperate to remediate the damage caused by our own activity or the activity of our partners and contractors, who we encourage to know and comply with our commitments'. The Company publishes global and local sustainability action plans on annual basis that include action plans on health and safety and human rights. These are elaborated for each country (exploration and production) and refinery. [Impact assessment and management_web, N/A: repsol.com] & [2021 Human rights Report, 2022: repsol.com] • Met: Describes how global system applies to EX BPs: The 2021 Human Rights Report indicates: 'The assessments we conduct ensure that all potential impacts are identified as early as possible in the project life cycle, and also that these are taken into account to prevent and mitigate their effects. We consider both our own impacts and those that may be derived from our business relations, including our partners in the operations'. As indicated above 'we actively intervene and cooperate to remediate the damage caused by our own activity or the activity of our partners and contractors'. [2021 Human rights Report, 2022: repsol.com] • Met: Example of actions decided on at least 1 salient HRs issue: The Company discloses individual sustainability plans for its countries of operation and refineries, including human rights. In the case of Peru, the sustainability plan for 2021 includes the implementation of a 'monitoring and fatigue control system for tanker drivers who work long shifts through optical means', 'Deploy the contractor management system in all land fleets with which Repsol operates', 'Promote the recovery and social protection of indigenous peoples in the Megantoni area through multi-stakeholder partnerships to promote territorial development', 'Promote the training of security contractors and public security personnel in Voluntary Principles on Security and Human Rights', etc. For each action plan the Company provides a description and KPIs attached to the action. [Sustainability action plan Perú 2021, 2021: repsol.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Met: Meets all requirements under score 1 • Met: Describes how stakeholders involved in decisions about actions taken: See previous indicator on stakeholder involvement. Also, the report states that 'We engage in ongoing proactive dialogue with the stakeholders. The progress and final results of the impact management are shared transparently with the local community through a constructive dialogue open to participation by all concerned. We therefore establish continuous monitoring through participatory dialogue with the affected communities, individuals and stakeholders. This interaction is supported by grievance mechanisms specific for each context, which provide the company valuable additional information from an external perspective'. [2021 Human rights Report, 2022: repsol.com]
B.2.4	Tracking the effectiveness of actions to respond to human rights risks and impacts	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes system for evaluation effectiveness of actions: The Human Rights report states that 'we draw up annual sustainability plans by area and business based on a continuous improvement cycle. The main beneficiaries are people and the environment [...]. They allow us to anticipate ongoing social changes and give us the opportunity to adapt to them in an orderly and progressive manner'. 'The company's expert areas consolidate and monitor the results of the relevant indicators at least once a year. Performance is appraised and compared with external references to determine the necessary measures for continuous improvement. We work with other companies and sector organizations to draw up standards, analyze best practices and transfer lessons learned'. For each sustainability plan, the Company releases periodical reports describing actions to be implemented, KPIs and the degree of achievement of each element within the plan. As shown in B.2.3, these plans include a broad number of sustainability issues, including human rights. [2021 Human rights Report, 2022: repsol.com] • Not Met: Example of lessons learned from evaluation effectiveness of actions: The webpage section Human rights due diligence in renewable energy projects discloses the lessons learnt from its Jiloca cluster HRIA: 'Considering the information collected during the interaction with the communities and the improvement options identified by the project team throughout the process, an internal lessons learned session was held. The process carried out, the next steps to be taken, and the feedback collected were reviewed. Decisions were made to improve the pending activities of the Human Rights Due Diligence process for Jiloca and for future projects similar to this one, while incorporating the learnings into both of the Business's project process and the global corporate guidelines. As part of these decisions, for example, it was determined that the execution of the Local Development Plan should be managed just like the Human Rights Impact Assessment. This is in order to give continuity to the relationship between the Plan and the impacts identified, and as suggested by the municipal authorities, to strengthen the relationship of trust and transparency already established with them'. However, evidence refers to lessons learned in relation to how the Company's system operates. This subindicator looks for evidence of lessons learned in relation to at least one specific salient issue following the implementation of action plan(s). The webpage section La Pampilla Social Action Plan explains: 'As part of this Emergency Phase, 141 basic and emergency aid agreements were signed benefiting more than 4,700 people. The type of support provided and the frequency of the deliveries were previously agreed on and optimized with these communities. Although the people affected initially requested vouchers to be exchanged for basic necessities such as food, the associations later requested through meetings that the vouchers/cards be used to pay for services such as electricity and water'. However, as indicated above, this subindicator looks for evidence of lessons learned in relation to a specific issue following an evaluation of actions implemented. [La Pampilla Social Action Plan_web, N/A: repsol.com] & [Human rights due diligence in Renewables_web, N/A: repsol.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Involves stakeholders in evaluation effectiveness of actions: The webpage section Grievance Mechanism describes the role of the liaisons officers. In the context of addressing grievances, it also indicates: 'During the execution of the agreed mitigation or remediation measures, they [measures to address grievances] are closely monitored to ensure deadlines are met and progress is reported to stakeholders'. It is not clear it involves affected stakeholders in evaluation of whether the actions taken have been effective, as a result of a human rights risk assessment. The webpage section Human rights due diligence in Block 57 adds: 'The Block 57 operations have participatory community monitoring teams as

Indicator Code	Indicator name	Score (out of 2)	Explanation
			established in the Sagari and Kinteroni Environmental Impact Assessment. These teams are: [...] the Kinteroni citizen monitoring and surveillance team (PROMOVICK). These teams represent 14 communities of the Lower Urubamba in the area of influence. They are the "eyes" of the communities in the operations to ensure compliance with action plans derived from impacts and to promote socio-environmental care, generating environmental citizenship in their territories'. However, it is not clear this monitoring includes involvement in evaluation of whether the actions taken [in the context of a due diligence process, to address Human Rights risks and impacts] have been effective. Moreover, this subindicator looks for a system rather than an example. [Grievance mechanisms_web, N/A: repsol.com] & [Human rights due diligence in Block 57_web, N/A: repsol.com]
B.2.5	Communicating on human rights impacts	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provides two examples of comms with stakeholders: In its 2021 Human Rights Report, the Company indicates that it communicates of the progress and conclusion of the processes: 'we align our actions with the latest trends and corporate reporting frameworks to make transparency a pillar of our due diligence. We are constantly improving the way we communicate the main risks and making progress in providing evidence of our actions to mitigate them'. The webpage section Human rights due diligence in Block 57 describes how the Block 57 operations have participatory community monitoring teams. The webpage section Grievance Mechanism notes: 'In the framework of inter-institutional coordination, Repsol Bolivia submits a daily report on Social Conflict in its areas of operation, located within four departments, to the state-owned company Yacimientos Petrolíferos Fiscales Bolivianos (YPFB)'. The webpage section Human rights due diligence in renewable energy projects explains its Open session with communities to validate the HRIAs results. The Company also describes how it engages with affected people in La Pampilla. However, although the Company provides examples of engagement with different stakeholders, this indicator looks for two examples demonstrating how it communicates with affected stakeholders regarding specific human rights impacts raised by them or on their behalf. It focuses on how the Companies ensure meaningful information reaches affected stakeholders, how it responds, in communication terms, to issues raised by stakeholders and about their access to those communications. [2021 Human rights Report, 2022: repsol.com] & [Human rights due diligence in Block 57_web, N/A: repsol.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes challenges to effective comms and how it is working to address them: The 2022 Integrated Management Report notes: 'During 2022, a total of 107 grievances were received (96 in 2021), excluding those related to the incident that occurred in Terminal 2 of the La Pampilla refinery, which are treated separately due to that incident's magnitude [...]. The increase compared to 2021 is due to the inclusion of claims from the renewables business (47) for the first time. [...] As a result of the accident that occurred in Terminal 2 of the La Pampilla refinery (Peru) on January 15, 2022, a grievance mechanism adapted to the circumstances was designed and implemented [...]. Additionally, community liaison officers took care of more than 7,400 queries from the population and more than 8,000 case files related to the compensation process, presented by the Parties' Reporting Desk, are being managed'. [2022 Integrated Management Report, 16/02/2023: repsol.com]

C. Remedies and Grievance Mechanisms (20% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.1	Grievance mechanism(s) for workers	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Grievance mechanism accessible to all workers: The 2021 Human Rights Report indicates: 'Our Ethics and Compliance Channel is a confidential means for company employees and any third parties to ask questions or confidentially and anonymously report potential breaches of the Code of Ethics and Business Conduct'. [2021 Human rights Report, 2022: repsol.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Met: Grievance mechanism available in appropriate languages and workers made aware: The 2021 Human Rights Report indicates: 'Our Human Rights and Community Relations Policy specifically outlines a commitment to establish operational-level grievance mechanisms in the local context, that adapt to each particular activity from the moment it begins and as early on as possible in the planning of the project. This enables anyone directly affected by our operations to report any human rights concern, information request or impact. Each grievance mechanism is unique to its context and available to everyone in local languages'. It also states that 'We are aware of the importance of the culture of compliance and of training and awareness-raising. We have teams dedicated to promoting this culture internally and we hold mandatory annual courses for all employees on the Code of Ethics and Business Conduct'. [2021 Human rights Report, 2022: repsol.com] • Met: Describes how workers in EX BPs access grievance mechanism: The Code of Ethics and Business Conduct for Suppliers indicates: 'Repsol provides its Suppliers with a channel [...] through which they may report, anonymously and with no fear of reprisals, events that may be considered breaches or non-compliance with this Code or the Company's Code of Ethics and Business Conduct. [...] Workers and any stakeholders must have at their disposal and be appropriately informed of a grievance mechanism that permits them to report any complaint or breach of this Code without any risk of reprisal and that allows them to be reported and handled consistently, fairly, accessibly, and quickly'. [Code of Ethics and Business Conduct for Suppliers, N/A: repsol.com] • Not Met: Expects EX BPs to convey expectation to their BPs: See above. The Code of Ethics and Business Conduct for Suppliers indicates: 'This Code provides the minimum guidelines of behavior that can be reasonably expected from all Suppliers along its supply chain since it reflects its commitment to Human Rights [...]. Repsol expects that our Suppliers' management will lead by example and support a corporate culture that fosters these values and assesses performance regarding them. In addition, they will promote that their contractors, employees, those who act on their behalf, and all those who are involved in their supply chain maintain the same ethical conduct, which complies with current legislation'. However, it is not clear it expects business partners to convey the same expectation on access to grievance mechanism(s) to their own suppliers as the Company indicates that suppliers will 'promote' it. [Code of Ethics and Business Conduct for Suppliers, N/A: repsol.com]
C.2	Grievance mechanism(s) for external individuals and communities	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Grievance mechanism accessible to all external individuals and communities: The 2021 Human Rights Report indicates: 'Our Ethics and Compliance Channel is a confidential means for company employees and any third parties to ask questions or confidentially and anonymously report potential breaches of the Code of Ethics and Business Conduct'. [2021 Human rights Report, 2022: repsol.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Grievance mechanism available in appropriate languages and affected stakeholders made aware: The Human rights report indicates that 'Relevant grievances are managed locally and transferred to the expert team in Human Rights and Community Relations within the Division of Sustainability [...]'. Anyone can inform us of their grievances, complaints or concerns as follows: In person, directly through our community liaison officers, who proactively visit our communities to detect complaints and grievances at the earliest possible stage, or through any other staff member who will transfer the message to the liaison officers; Intermediate channels; Email; Telephone'. It also states that 'we implement operational-level grievance mechanisms in all our projects. Our Human Rights and Community Relations Policy specifically outlines a commitment to establish operational-level grievance mechanisms in the local context, that adapt to each particular activity from the moment it begins and as early on as possible in the planning of the project. This enables anyone directly affected by our operations to report any human rights concern, information request or impact. Each grievance mechanism is unique to its context and available to everyone in local languages. The process is based on informed engagement and designed according to the United Nations model'. It also indicates that 'We define the grievance mechanisms in close collaboration with our partners, neighbouring communities and other stakeholders'. [2021 Human rights Report, 2022: repsol.com] • Met: Describes how external individuals/communities access grievance mechanism: The report also indicates that 'We involve the communities in the area

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>of influence of our operations from the earliest stages of a project, in a context of respect for human rights, especially those of the most vulnerable. Our grievance mechanisms build up dialogue and fluid communication with our communities, our employees and contractors and other local stakeholders. This climate of trust means that, without fear of retaliation, anyone can raise any complaint, including the human rights defenders, whose work we respect and hold in high regard'. It also states that 'We undertake to verify all complaints and grievances received, and we actively cooperate to remediate the damage caused by our activity or the activity of our contractors or partner'. [2021 Human rights Report, 2022: repsol.com]</p> <ul style="list-style-type: none"> • Not Met: Expects EX BPs to convey expectation to their BPs: The 2021 Human rights Report notes: 'At Repsol, we cultivate an environment of trust and respect for human rights among our employees and communities. This climate ensures that everyone —employees, residents and human rights defenders— can express any complaint or grievance without fear of reprisal, misrepresentation or blocking of any type. To cultivate this atmosphere of trust, we develop and implement adapted and accessible grievance mechanisms. Our operations have mechanisms for handling complaints from local communities as well as from employees, suppliers, contractors and other stakeholders. This translates into channels through which anyone can inform us of concerns, complaints or grievances related to human rights'. The Code of Ethics and Business Conduct for Suppliers indicates: 'Workers and any stakeholders must have at their disposal and be appropriately informed of a grievance mechanism that permits them to report any complaint or breach of this Code without any risk of reprisal and that allows them to be reported and handled consistently, fairly, accessibly, and quickly'. It adds: 'This Code provides the minimum guidelines of behavior that can be reasonably expected from all Suppliers along its supply chain since it reflects its commitment to Human Rights [...]. Repsol expects that our Suppliers' management will lead by example and support a corporate culture that fosters these values and assesses performance regarding them. In addition, they will promote that their contractors, employees, those who act on their behalf, and all those who are involved in their supply chain maintain the same ethical conduct, which complies with current legislation'. However, it is not clear it expects business partners to convey the same expectation on access to grievance mechanism(s) to their own suppliers as the Company indicates that suppliers will 'promote' it. This subindicator looks for evidence that it expects extractive business partners to convey expectations [to have a channel from which external individuals and communities can access to raise Complaints or concerns about human rights issues at the Company's suppliers] on access to grievance mechanism(s) to their own business partners. [2021 Human rights Report, 2022: repsol.com] & [Code of Ethics and Business Conduct for Suppliers, N/A: repsol.com]
C.3	Users are involved in the design and performance of the mechanism(s)	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Provides user engagement examples (at least two) on design and performance: The webpage section Human rights due diligence in Block 57 notes: 'This [grievance] tool was designed in collaboration with communities who validated the process, made necessary changes to the text in their native language machiguenga, and proposed illustrations. This ensured that the tool was interculturally designed with a focus on its diffusion, availability, and accessibility for all people in the community'. The webpage section La Pampilla Social Action Plan adds: 'A grievance mechanism adapted to the circumstances of the context and the people affected was designed and implemented. This grievance mechanism was designed to be accessible to anyone through different communication channels. It has also been adapted and updated based on observations and analysis of interactions with the affected people using these different communication channels'. [Human rights due diligence in Block 57_web, N/A: repsol.com] & [La Pampilla Social Action Plan_web, N/A: repsol.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes how users engaged on improvement of mechanism: The webpage section Grievance Mechanism notes: 'The final design of the grievance mechanism depends on the specific characteristics of the communities and groups they are intended for. This is achieved thanks to the information collected since the initial phases of the projects, during the social baseline studies, and in the previous risks and impact assessments, but it extends to the entire life of the assets or projects. The methodology of all these studies and assessments includes direct and two-way communication with stakeholders through participatory dialogue. This facilitates a design adapted to the target population and allows for its continuous improvement over time'. [Grievance mechanisms_web, N/A: repsol.com] & [La Pampilla Social Action Plan_web, N/A: repsol.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Provides user engagement examples (at least two) on improvement: The webpage section Human rights due diligence in Block 57 notes: ‘This [grievance] tool was designed in collaboration with communities who validated the process, made necessary changes to the text in their native language machiguenga, and proposed illustrations. This ensured that the tool was interculturally designed with a focus on its diffusion, availability, and accessibility for all people in the community’. The webpage section La Pampilla Social Action Plan adds: ‘A grievance mechanism adapted to the circumstances of the context and the people affected was designed and implemented. This grievance mechanism was designed to be accessible to anyone through different communication channels. It has also been adapted and updated based on observations and analysis of interactions with the affected people using these different communication channels’. The Company provides further information on the design of grievance mechanisms. However, this subindicator looks for at least two examples of engagement with potential or actual users on the improvement of the grievance mechanism. [Human rights due diligence in Block 57_web, N/A: repsol.com] & [La Pampilla Social Action Plan_web, N/A: repsol.com]
C.4	Procedures related to the mechanism(s) are equitable, publicly available and explained	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes procedure and timescales for managing complaints or concerns: The website section Grievance Mechanism indicates: ‘From the moment reports and claims are received to when they are closed, the entire process can take at least a month. Nonetheless, this time required could vary depending on the complexity of the issue’. The Human rights report indicates something similar: ‘From start to close-out, a complaint process can take anywhere from a few weeks to several months, depending on its complexity. The Ethics Point adds: ‘Once you submit a question or concern via phone or web, you will receive a report key and password which can be used to follow up on your case. Then, an electronic summary is sent to a Case Manager within Repsol’s Ethics and Compliance team for review and to determine next steps’. [Grievance mechanisms_web, N/A: repsol.com] & [Ethics & Compliance Channel, N/A: secure.ethicspoint.eu] • Not Met: Describes technical, financial, advisory support to enable equal access: The webpage section Grievance Mechanism notes: ‘To enable the company to address any adverse impacts and to make any necessary reparations early and directly. Our community liaison officers play a fundamental role in the collection of emerging discrepancies, as they build dialogue and trust by proactively approaching communities in search of their feedback on the impacts that the operation is producing in the environment. Also, our liaisons officers inform the communities about the process and the steps that they need to follow. Every grievance entails a response, and depending on the analysis, the proposed measures can vary from an apology and a declaration acknowledging the impact to financial compensations or other measures to mitigate the impact or risk’. The Company has provided comments to CHRB regarding this subindicator expanding on the grievance mechanism at La Pampilla Social Action Plan. However, although the Company discloses some possible outcomes, this subindicator looks for the technical, financial or advisory support available to complainants to enable equal access to and participation in the grievance process [it could training, access to funds, transportation, etc]. [Grievance mechanisms_web, N/A: repsol.com] & [La Pampilla Social Action Plan_web, N/A: repsol.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describe types of outcome to complainant through use of mechanism: The webpage section Grievance Mechanism notes: ‘Every grievance entails a response, and depending on the analysis, the proposed measures can vary from an apology and a declaration acknowledging the impact to financial compensations or other measures to mitigate the impact or risk’. [Grievance mechanisms_web, N/A: repsol.com] • Not Met: Describes escalation to senior levels / independent adjudicators: The webpage section Grievance Mechanism notes: ‘Claims are classified based on the nature of the complaint once it has been registered. The personnel that receives the complaint determines the degree of severity of the claim and transmits the information so that it may be handled at the proper level. In this way, minor claims are resolved and closed immediately without requiring a thorough investigation whereas more relevant claims are managed at the local level and transferred to the expert team in Human Rights and Community Relations within the Division of Sustainability and if necessary, are then escalated to members of the Executive Committee for their knowledge and possible management’. The 2022 Integrated Management Report reaffirms it: ‘Relevant complaints are handled at the local level and forwarded to the communities and human rights expert team of the

Indicator Code	Indicator name	Score (out of 2)	Explanation
			Sustainability Division so that, if necessary, they may be submitted to the Executive Committee for review and possible management'. However, it is not clear how complaints or concerns for workers and all external individuals and communities may be escalated to more senior levels or independent third party adjudicators or mediators to challenge the process or outcome at the complainant's discretion. [Grievance mechanisms_web, N/A: repsol.com] & [2022 Integrated Management Report, 16/02/2023: repsol.com]
C.5	Prohibition of retaliation for raising complaints or concerns	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Public statement prohibiting retaliation against workers/stakeholders: The website section Grievance Mechanism indicates it contribute 'to identifying any adverse human rights impacts and provide a means for people who are directly affected to raise a concern within an environment of understanding and respect for human rights, without fear of retaliation'. 'The Code of Ethics and Business Conduct indicates: 'No retaliation of any kind (or threat or attempt thereof) will be permitted against any person who, in good faith, raises concerns, reports actions inconsistent with our Code, internal regulations, or laws, or against anyone who cooperates in an investigation of alleged wrongdoing'. [Grievance mechanisms_web, N/A: repsol.com] & [Code of Ethics and Business Conduct, 06/2023: repsol.com] • Met: Describes practical measures to prevent retaliation: The Human rights report indicates that 'Anyone can inform us of their grievances, complaints or concerns as follows: In person, directly [...]; Intermediate channels; Email; Telephone. All communication will be handled confidentially and may be submitted anonymously'. [2021 Human rights Report, 2022: repsol.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Specifies no legal action, firing or violence: The webpage section Grievance Mechanism notes: 'We encourage strict compliance with our principles among our contractors and partners, and in no case shall a claim or suggestion lead to retaliation of any kind (legal action, firing, or violence)'. [Grievance mechanisms_web, N/A: repsol.com] • Met: Expects EX BPs to prohibit retaliation against workers/stakeholders: The report also indicates that 'We involve the communities in the area of influence of our operations from the earliest stages of a project, in a context of respect for human rights, especially those of the most vulnerable. Our grievance mechanisms build up dialogue and fluid communication with our communities, our employees and contractors and other local stakeholders. This climate of trust means that, without fear of retaliation, anyone can raise any complaint, including the human rights defenders, whose work we respect and hold in high regard'. It also states that 'We undertake to verify all complaints and grievances received, and we actively cooperate to remediate the damage caused by our activity or the activity of our contractors or partner'. [2021 Human rights Report, 2022: repsol.com]
C.6	Company involvement with state-based judicial and non-judicial grievance mechanisms	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Complainants not asked to waive legal rights: The webpage section Grievance Mechanism notes: 'We promote a culture of respect for human rights and continual dialogue that creates an environment of trust for expressing, without the need for confidentiality provisions and without fear of retaliation, any complaint or claim by our employees and the communities around us, including human rights defenders, whose work we respect and take into consideration, and in no way we block or misrepresent any information shared. This context and the conviction that respect for human rights in all our activities is an indispensable condition to maintain our social license to operate, ensure that our communities do not find themselves compelled to waive their rights to issue a claim and obtain an active hearing and a commitment on our part'. However, although the Company indicates that 'communities do not find themselves compelled to waive', no evidence found that the Company does not require affected individuals or communities participating in a grievance process to permanently waive their legal rights to bring a claim through a judicial or non-judicial process as a condition of participating in the grievance process. Previous assessment was based on a version of the Human Rights Policy that has been recently replaced and the latest version does not contain such provision. [Grievance mechanisms_web, N/A: repsol.com] • Met: Does not require confidentiality provisions: The webpage section Grievance Mechanism notes: 'Any claims received may arise from our own grievance mechanisms or from any other judicial or extrajudicial means, and at no time are confidentiality provisions required'. [Grievance mechanisms_web, N/A: repsol.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Met: Example of issue resolved (if applicable): Regarding the oil spillage in La Pampilla, the webpage section La Pampilla Social Action Plan notes: ‘The main milestone of this Remediation Phase took place on March 4, 2022. Repsol and the Government of Peru signed an agreement to set up a Single Registry of Affected Persons through which Peruvian authorities have identified around 10,300 individuals. As part of this agreement and in demonstration of its commitment to Peruvian society, Repsol gave advances of the final compensation to the people that were affected to mitigate the impact on their work activities’. [La Pampilla Social Action Plan_web, N/A: repsol.com]
C.7	Remedying adverse impacts	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes approach taken to remedy adverse HRs impacts: The Company describes remedy provided in the context of an oil spill in La Pampilla Refinery in 2022: ‘The Social Action Plan was designed in compliance with our Human Rights and Community Relations Policy and according to the United Nations Guiding Principles on Business and Human Rights and the highest international standards on human rights due diligence. The Social Action Plan is divided into three phases: Emergency Phase, Remediation Phase, and Development Phase’. It then describes each of the phases. The remediation phase includes the following: ‘The main milestone of this Remediation Phase took place on March 4, 2022. Repsol and the Government of Peru signed an agreement to set up a Single Registry of Affected Persons through which Peruvian authorities have identified around 10,300 individuals. As part of this agreement and in demonstration of its commitment to Peruvian society, Repsol gave advances of the final compensation to the people that were affected to mitigate the impact on their work activities. In 2022, the company signed compensation agreements with more than 6,600 people and will continue to compensate all the people listed in the Single Registry of Affected Persons created by Peru’s Presidency of the Council of Ministers (PCM) and the National Institute of Civil Defence (INDECI)’. [La Pampilla Social Action Plan_web, N/A: repsol.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes changes to systems, processes and practices to prevent future impacts: The webpage section Human rights due diligence in Block 57 describes its negative impacts on the communities. In the negotiation phase it describes actions taken: ‘We’ve overcome cultural barriers by adapting the necessary forms and documents for implementing due diligence in Block 57 to the social reality of the communities and organizations. This involved prioritizing sustainable coexistence with our neighbors and respecting their rights and worldview. Adaptations include: Adaptation of internal questionnaires: It involved creating a specific version for indigenous native communities of Block 57 so that their content and purpose is clearly understood. New contractual compliance clauses: They were adapted to the awareness and understanding of the indigenous native communities and organizations to be used in the agreements, arrangements, and contracts signed with them. In this way, we recognize the needs of the company and respond by incorporating the cultural diversity, awareness, and context of our neighbors by doing everything, respectfully and in good practice, necessary to ensure they comprehend and accept due diligence measures. This also helps to minimize the risk of misinterpretations and potential cultural conflicts, and this behavior reinforces Repsol’s commitment to human rights regarding community engagement’. The webpage section Impact assessment and management notes: ‘Through impact studies of our assets in Bolivia, the emission of dust particles was detected as an impact on communities. Periodic watering of roads was defined as the mitigation measure. This operation follows a set schedule that can be modified according to project activities and at the request of the community. At periodic meetings with community liaison officers, neighboring communities give their approval for implementing these actions or suggest a variation of the intensity or frequency of the watering’. However, this seem to be an action taken to address a specific problem, rather than a changes to systems, processes and practices to prevent similar adverse impacts in the future. The Company has provided comments to CHRB regarding this subindicator explaining that in Block 57 operations, it has participatory community monitoring teams. However, the subindicator looks for a description of changes to systems, processes and practices to prevent similar adverse impacts [adverse human rights impacts which it has caused or to which it has contributed] in the future. Evidence found seems to refer to design of grievance mechanisms rather than changing processes regarding specific impacts detected. [Impact assessment and management_web, N/A: repsol.com] & [Human rights due diligence in Block 57_web, N/A: repsol.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Describes approach to monitoring/implementing agreed remedy: The webpage section Grievance Mechanism indicates: 'During the execution of the agreed mitigation or remediation measures, they are closely monitored to ensure deadlines are met and progress is reported to stakeholders. In order to do this, grievance mechanisms feature tools to communicate alerts and notifications'. The webpage section La Pampilla Social Action Plan notes: 'Currently, this phase [remediation phase] is still ongoing. All actions outlined in this Social Action Plan are being carried out as part of a continuous dialogue with the associations and representatives of these stakeholders to optimize the process and verify its effectiveness. The company maintains a continuous and transparent dialogue with the affected communities and authorities'. The Company has provided additional comments to CHRB regarding this subindicator where it makes reference to some of its commitments and its expectations. It also discloses information on the actions taken once a negative impact is identified through a grievance channel and how the Block 57 operations have participatory community monitoring teams. [La Pampilla Social Action Plan_web, N/A: repsol.com] & [Grievance mechanisms_web, N/A: repsol.com] • Not Met: Describes approach to learning from incidents if no adverse impacts identified: The webpage section Human rights due diligence in Block 57 describes its negative impacts on the communities, including: 'Right to develop strategies for the use of land and territory; Right not to be discriminated against due to their indigenous status; Right to a healthy environment; Right to preserve and protect the environment'. In the negotiation phase it describes actions taken: 'We've overcome cultural barriers by adapting the necessary forms and documents for implementing due diligence in Block 57 to the social reality of the communities and organizations. This involved prioritizing sustainable coexistence with our neighbors and respecting their rights and worldview. Adaptations include: Adaptation of internal questionnaires: It involved creating a specific version for indigenous native communities of Block 57 so that their content and purpose is clearly understood. New contractual compliance clauses: They were adapted to the awareness and understanding of the indigenous native communities and organizations to be used in the agreements, arrangements, and contracts signed with them. In this way, we recognize the needs of the company and respond by incorporating the cultural diversity, awareness, and context of our neighbors by doing everything, respectfully and in good practice, necessary to ensure they comprehend and accept due diligence measures. This also helps to minimize the risk of misinterpretations and potential cultural conflicts, and this behavior reinforces Repsol's commitment to human rights regarding community engagement'. However, this subindicator looks for a description the approach it would take to review and change systems, processes or practices [in the light of adverse impacts] to prevent similar adverse impacts in the future. [Human rights due diligence in Block 57_web, N/A: repsol.com]
C.8	Communication on the effectiveness of grievance mechanism(s) and incorporating lessons learned	0.5	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Not Met: Discloses number of grievances filed, addressed or resolved and outcomes achieved: The 2022 Integrated Management Report indicates: 'During 2022, a total of 107 grievances were received (96 in 2021), excluding those related to the incident that occurred in Terminal 2 of the La Pampilla refinery, which are treated separately due to that incident's magnitude [...]. The increase compared to 2021 is due to the inclusion of claims from the renewables business (47) for the first time. All claims have been addressed and 81% resolved'. As for La Pampilla refinery, it adds: 'Grievances received during 2022 related to this accident amounted to 3,932. All of them were addressed and resolved throughout the year. Additionally, community liaison officers took care of more than 7,400 queries from the population and more than 8,000 case files related to the compensation process, presented by the Parties' Reporting Desk, are being managed'. However, no information found specifically on the number of human rights related grievances filed, addressed or resolved and outcomes achieved for its own workers, for external individuals and communities that may be adversely impacted by the Company. The Company has provided comments to CHRB regarding this subindicator where it explains the results of an impact matrix in the La Pampilla Social Plan case study and the negative impacts as a result of a Human Rights Impact Assessment in Block 57. However, this subindicator focuses on the results of its grievance mechanism. [2022 Integrated Management Report, 16/02/2023: repsol.com] & [La Pampilla Social Action Plan_web, N/A: repsol.com] • Met: Example of how lessons from mechanism improved HRs management system: The webpage section Impact assessment and management describes how the Company periodically waters some roads in Bolivia, to tackle impacts found in

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>impact studies. It adds: 'Measures like this one are incorporated into our standard operating procedures as a lesson learned from the grievance mechanism and as process improvement and impact mitigation'. The webpage section Suppliers and contractors notes: 'Contractor training is carried out as a mitigation measure due to a concern related to the grievance mechanism implemented at the operational level. The majority of the complaints received come from our contractors. This awareness-raising helps reduce human rights-related incidents and contributes to raising the performance standards of our contractors, who as a result become aware of the importance of complying with certain guidelines aimed at the sustainability of the projects they execute in the field'. The Company has provided additional comments to CHRB regarding this subindicator disclosing the impacts found in a HRIA in in Block 57. [Impact assessment and management_web, N/A: repsol.com] & [Suppliers and contractors_web, N/A: repsol.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes process to evaluate mechanism and changes made as a result: The webpage section Grievance Mechanism notes: 'The final design of the grievance mechanism depends on the specific characteristics of the communities and groups they are intended for. This is achieved thanks to the information collected since the initial phases of the projects, during the social baseline studies, and in the previous risks and impact assessments, but it extends to the entire life of the assets or projects. The methodology of all these studies and assessments includes direct and two-way communication with stakeholders through participatory dialogue. This facilitates a design adapted to the target population and allows for its continuous improvement over time'. The Company has provided comments to CHRB regarding this subindicator which include: the grievance mechanism in Block 57, which was designed in collaboration with communities; a grievance mechanism in La Pampilla Social, which was adapted to the circumstances of the context and the people affected. However, no description of the process to review the effectiveness of the grievance mechanism found. Moreover, the Company is expected to provide an example of changes made to improve it based on the review. [Grievance mechanisms_web, N/A: repsol.com] & [La Pampilla Social Action Plan_web, N/A: repsol.com] • Not Met: Describes procedures to address delays of outcomes agreed with stakeholders: The webpage section Grievance Mechanism notes: 'During the execution of the agreed mitigation or remediation measures, they are closely monitored to ensure deadlines are met and progress is reported to stakeholders. In order to do this, grievance mechanisms feature tools to communicate alerts and notifications'. However, although it indicates it monitors measures to make sure it meets deadlines, no further description of these measures found. The Company has provided comments to CHRB regarding this subindicator where it explains the participatory community monitoring teams in the Block 57 operations. No further description of a system to address delays or non-implementation of outcomes agreed with stakeholders found. [Grievance mechanisms_web, N/A: repsol.com] & [Human rights due diligence in Block 57_web, N/A: repsol.com]

D. Performance: Company Human Rights Practices (25% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.3.1	Living wage (in own extractive operations, which includes JVs)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Pays living wage or sets time-bound target: The 2022 Integrated Management Report notes: 'Repsol has built a full compensation model based on fair remuneration and components that contribute to people's well-being as a crucial part of the Company's value proposition to employees. This approach aims to offer a competitive and attractive system. In general, full compensation includes the base salary, short and long-term variable remuneration, and a set of benefits (pension plans, healthcare, life and disability insurance, stock plan, among others). [...] In accordance with Repsol's equal opportunities policy, wages are established in relation to a position, so there is no need to include segmentation by gender. Repsol's fixed minimum wages are equal to or higher than the local minimum wage in all countries, and higher when total remuneration is considered, with a notable improvement in certain geographies compared to 2021'. However, it is not clear the Company has a time bound target for paying all workers a living wage or that it pays all workers a living wage. A living wage should include basic needs plus some discretionary for employees and his/her family and/or depends. [2022 Integrated Management Report, 16/02/2023: repsol.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Describes how living wage determined: The 2022 Integrated Management Report notes: 'On the international scene, Repsol has employees under collective bargaining agreements in Spain, Peru, Portugal, Brazil, Indonesia, France, Italy, and Norway, all represented by an internal body or by an industry-wide trade union. Of the total number of employees from these countries, nearly 85.91% of them were covered by a collective bargaining agreement in 2022, representing more than 79.44% of the Group's total workforce'. However, although the Company indicates it has a significant proportion of its workers covered by a collective bargaining agreement, it is not clear the whether it pays a living wage and whether the process to determine a living wage includes involvement of relevant trade unions [or equivalent worker bodies where the right to freedom of association and collective bargaining is restricted under law]. [2022 Integrated Management Report, 16/02/2023: repsol.com] Score 2 • Not Met: Achieved paying living wage: See above. • Not Met: Reviews definition living wage with unions: The 2022 Integrated Management Report notes: 'Collective bargaining in Spain, where 72.31% of the group's employees are based, is best exemplified by the Framework Agreement. Entered into with the most representative trade unions, it includes overarching labor issues that are later transferred to the collective bargaining agreements of the companies included within its scope. In September 2022, Repsol signed the X Framework Agreement, which includes (among other relevant issues) new teleworking formulas and salary increases for agreement employees, taking into account the current market and the inflationary context, internal equity, and value contribution. By signing this agreement, the Company reaffirmed its commitment to people while guaranteeing the sustainability of industrial employment, salary competitiveness, and an attractive offer for its employees'. However, it is not clear if the Company is paying living wages company wide and whether living wage is reviewed together with relevant trade unions (or equivalent worker bodies where the right to freedom of association and collective bargaining is restricted under law). [2022 Integrated Management Report, 16/02/2023: repsol.com]
D.3.2	Transparency and accountability (in own extractive operations, which includes JVs)	2	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Met: Reports of taxes and revenues beyond legal minimums: The EITI's webpage indicates: 'Repsol is one of six companies to sign a statement by companies on BOT, announcing a series of commitments to beneficial ownership transparency which are aligned with, but go beyond commitments in the Expectations for EITI supporting companies and the EITI Standard'. The Company also discloses a Country by Country Report. [EITI - Repsol, N/A: eiti.org] & [Country by Country Tax Report 2021, 2022: repsol.com] Score 2 • Met: Reports taxes and revenue by country: The Company discloses a Country by Country Report as well as Tax Contribution Report. Report covers all activities but China. [Country by Country Tax Report 2021, 2022: repsol.com] & [2022 Tax Contribution Report, 2023: repsol.com]
D.3.3	Freedom of association and collective bargaining (in own extractive operations, which includes JVs)	2	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Met: Measures to prohibit violence/retaliation against workers for joining trade union: The 2021 Human Rights Report indicates: 'We respect human rights in accordance with the international reference framework: [...] The International Labor Organization (ILO) Declaration on Fundamental Principles and Rights at Work, and the eight fundamental conventions that comprise them: freedom of association and the right to organize; right to organize and collective bargaining; [...]'. The report also states that 'Repsol reiterates the importance of maintaining quality social dialogue within the group. We recognize internationally the principles of freedom of association, protection of the right to organize unions and collective bargaining'. High union recognition, in this case 79.66%, is taken as a proxy for not intimidating or retaliating. [2022 Integrated Management Report, 16/02/2023: repsol.com] & [2021 Human rights Report, 2022: repsol.com] • Met: Discloses % of total direct operations covered by CB agreements: The 2022 Integrated Management Report indicates: 'Of the total number of employees that make up the Repsol Group, 79.66% of the workforce are covered by collective bargaining agreements'. [2022 Integrated Management Report, 16/02/2023: repsol.com] Score 2 • Met: Meets both requirements under score 1

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.3.4	Health and safety: Fatalities, lost days, injury, occupational disease rates (in own extractive operations, which includes JVs)	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes process to identify H&S risks and impacts: The 2022 Integrated Management Report indicates 'At Repsol, occupational accident indicators are reported in accordance with the incident management standard, based on international standards (IOGP and OSHA), which establishes the common criteria and methodology to properly record and manage incidents, improvement actions and lessons learned. Accordingly, incidents are classified depending on the severity of their actual and potential consequences. All employees are required to report any incident they experience or witness. The incident is recorded in the IT tool and an investigation process is then opened to identify the root causes and to propose improvement actions and lessons learned. The standard affects 100% of the companies in which Repsol has a majority interest or control over operation. Incidents affecting contractors that provide their services under a direct contract are also recorded'. Moreover, 'Repsol continues working on the review of health protocols issued by the authorities so as to adapt them to the current times in each country and any new health emergencies that may arise. The Company has a strategic framework for occupational health and well-being implemented in all countries and which aims to share common guidelines and make resources available to employees to help them improve and maintain their health and well-being'. [2022 Integrated Management Report, 16/02/2023: repsol.com] • Met: Discloses injury rate or lost days for last reporting period: The 2022 Integrated Management Report indicates its Total Recordable Injury Rate (TRIR) for 2022: 1.59. [2022 Integrated Management Report, 16/02/2023: repsol.com] • Met: Discloses fatalities for last reporting period: The 2022 Integrated Management Report indicates that the number of employee fatality in 2022 was zero, whereas among its contractors there were three fatalities for the same period. [2022 Integrated Management Report, 16/02/2023: repsol.com] • Met: Discloses occupational disease rate for last reporting period: The 2022 Integrated Management Report indicates in '2022, five occupational diseases were reported, three in men and two in women'. [2022 Integrated Management Report, 16/02/2023: repsol.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Set targets for H&S performance: The 2021 Human rights Report indicates 'in the Safety area our ambition is "zero accidents", so we focus on the facilities, processes and people to achieve that goal'. [2021 Human rights Report, 2022: repsol.com] • Met: Met targets or explains why not or actions to improve H&S management systems: The 2021 Human rights Report indicates: 'Prevention, incident analysis, communication, improvement actions, and the company's lessons learned process help us to control and manage risks. Our assessment methodology also analyzes the degree of maturity of the safety culture in the different facilities and business units, and with the results obtained during these assessments, we develop improvement plans. These related actions and the evaluation of their efficiency contribute to the continuous improvement process'. The 2022 Integrated Management Report adds: 'drive to improve safety is reinforced with the 2022 update of the Health and Safety Policy, which includes commitments in terms of the human factor, fair recognition, and error management as a source of organizational learning. [...] In addition, in 2022 the Safety and Environment Excellence Program has been launched, the aim of which is to take a qualitative leap while promoting the culture of safety and the environment protection'. [2021 Human rights Report, 2022: repsol.com] & [2022 Integrated Management Report, 16/02/2023: repsol.com]
D.3.5	Indigenous peoples' rights and free prior and informed consent (FPIC) (in own extractive operations, which includes JVs)	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Process to identify/recognise indigenous rights holders: The webpage section Dialogue with communities and indigenous peoples indicates: 'Through baseline social studies that we carry out at our operations and with the participation of governments and local, regional, and national organizations that represent indigenous peoples, we identify those indigenous communities that are in different phases of contact with the majority culture and that may be affected by our operations'. The webpage section Impact Assessment and Management adds: 'we perform Environmental, Social, and Health Impact Assessments(ESHIA)'. [Dialogue with communities and indigenous peoples_web, N/A: repsol.com] & [Impact assessment and management_web, N/A: repsol.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Describes how indigenous communities are engaged during assessment: The webpage section Human rights due diligence in Block 57, in Peru, notes: 'Following the Human Rights Due Diligence process and meeting the company's commitments, a social baseline and a Human Rights Impact Assessment were developed in 2022. [...] We had the support of Mashiguenga and Ashaninka indigenous leaders who were in charge of implementing the surveys by conducting interviews with community leaders and chiefs, discussion groups, and traditional authorities. The study gathered the opinions from the interviewees, as well as the collective imaginary and worldview reflected in the discourse of the indigenous communities. This information was contrasted with focus groups in gatherings and meetings with the leaders and members of the communities of Nuevo Mundo, Porotobango, Kitepampani, Shivankoreni, Camisea, and Carpintero Kiriguetty'. The 2022 Integrated Management Report adds that in Canada: 'Management plans are in place for the communities in the three operating areas, including plans for local development, impact assessments, risk identification and mitigation measures managed through stakeholder engagement plans for the area, consultation processes to report activities in Alberta in accordance with regulatory requirements [...]. In 2022, these plans include the indigenous communities that could be potentially impacted by the recovery activities. In addition, there are specific consultation processes in effect in accordance with regulatory requirements for First Nations and Métis peoples'. And in the USA: 'The Jicarilla solar energy project is located on Jicarilla Apache Nation land in the state of New Mexico. Prior to Repsol's acquisition, the necessary legal steps were taken with the Jicarilla Apache Nation to approve the project. The Bureau of Indian Affairs (BIA) issued a Finding of No Significant Impact of the project, while the Tribal Historic Preservation Office issued a letter of agreement and a notice of compliance with the National Historic Preservation Act'. Finally: 'Repsol verifies the level of acceptance of the indigenous peoples in all its activities and actively seeks the consent of those potentially affected'. [Human rights due diligence in Block 57_web, N/A: repsol.com] & [2022 Integrated Management Report, 16/02/2023: repsol.com] Score 2 • Met: Commitment to FPIC: The 2021 Human Rights Report indicates: 'Indigenous communities may be at greater risk of suffering adverse consequences from our activities, and they are considered vulnerable groups. For this reason, they have special rights that Repsol is committed to recognizing and respecting in accordance with our policy'. These rights include: 'Right to free, prior and informed consent (FPIC). It adds that through dialog, it 'We verify that every project involves free, prior and informed consent (FPIC) granted to indigenous peoples through their representative institutions and that it has enough support'. [2021 Human rights Report, 2022: repsol.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Recent example of obtaining FPIC or not pursuing indigenous people's land/resources: The Company discloses an example of where it decided not to pursue a project as a result of a Human Rights impact assessment: 'Before beginning an exploratory project in Colombian Caribbean territorial waters, in the region of La Guajira in Colombia, Repsol conducted a human rights impact assessment that concluded with the company's decision not to carry out the exploratory project. The reason was that the project incurred a high cultural impact on sacred spaces of the Wayuu ethnic group, with no possible mitigation measures'. Regarding the Indigenous community, Jicarilla Apache Nation [USA], the 2022 Integrated Management Report notes: 'The Jicarilla solar energy project is located on Jicarilla Apache Nation land in the state of New Mexico. Prior to Repsol's acquisition, the necessary legal steps were taken with the Jicarilla Apache Nation to approve the project. The Bureau of Indian Affairs (BIA) issued a Finding of No Significant Impact of the project, while the Tribal Historic Preservation Office issued a letter of agreement and a notice of compliance with the National Historic Preservation Act'. As for 27 indigenous communities in the operating areas of Greater Edson, Duvernay South and British Columbia: 'Management plans are in place for the communities in the three operating areas, including plans for local development, impact assessments, risk identification and mitigation measures managed through stakeholder engagement plans for the area, consultation processes to report activities in Alberta in accordance with regulatory requirements, as well as social investment projects focused on promoting economic development, education and the preservation of culture, heritage and language. In 2022, these plans include the indigenous communities that could be potentially impacted by the recovery activities. In addition, there are specific consultation processes in effect in accordance with regulatory requirements for First Nations and Métis peoples'. The webpage section Human rights due diligence in Block 57 adds: 'Following the Human Rights Due Diligence process and meeting the company's commitments, a social baseline and a Human Rights Impact Assessment were developed in 2022. [...] We had the support of Mashiguenga and Ashaninka indigenous leaders who were in charge of implementing the surveys by conducting interviews with community leaders and chiefs, discussion groups, and traditional authorities'. [NO-GO decision following the human rights impact assessment in La Guajira, N/A: repsol.com] & [2022 Integrated Management Report, 16/02/2023: repsol.com]
D.3.6	Land rights: Land acquisition (in own extractive operations, which includes JVs)	1.5	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Met: Describes approach to identifying land tenure rights holders and negotiating compensation: The 2021 Human Rights Report indicates: 'In line with this commitment and the requirements of our regulatory framework, before starting any activity we research viable alternative designs to minimize land acquisition and restrictions on land and subsoil use this way, we avoid resettlement and adverse impacts on the communities and people who use the land. Once the site is selected, we identify landowners and land users at each location through existing official mechanisms. In addition, to protect the rights of the most vulnerable, we actively search for other legitimate rights holders, such as indigenous communities that use land or a specific resource'. The webpage section Impact Assessment and Management adds: 'When resettlement is unavoidable [...] the following evaluation and compensation measures will be taken: [...] Carry out resettlement and land acquisitions through agreements negotiated through the consultation and participation of individuals or communities, even though they have the legal means for acquiring land without the community's consent. For that, owners or land users are previously informed of the activities to be carried out, how the calculation will be made and what the method of payment for the compensation will be, and formal permission is requested from them for the use of their land. [...] Plan the activities for physical or economic displacement, including the restoration of livelihood to compensate the affected people or communities, in case the land acquisitions or use restrictions involve a loss of goods or livelihood, regardless whether or not the affected people are physically relocated [...]'. [2021 Human rights Report, 2022: repsol.com] & [Impact assessment and management_web, N/A: repsol.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes approach to compensation including valuation: See above. Regarding the Indigenous community, Jicarilla Apache Nation [USA], the 2022 Integrated Management Report notes: 'The Jicarilla solar energy project is located on Jicarilla Apache Nation land in the state of New Mexico. Prior to Repsol's acquisition, the necessary legal steps were taken with the Jicarilla Apache Nation to approve the project. The Bureau of Indian Affairs (BIA) issued a Finding of No Significant Impact of the project, while the Tribal Historic Preservation Office issued a letter of agreement and a notice of compliance with the National Historic Preservation Act'. As for 27 indigenous communities in the operating areas of Greater Edson, Duvernay South and British Columbia: 'Management plans are in place for the communities in the three operating areas, including plans for local development, impact assessments, risk identification and mitigation measures managed through stakeholder engagement plans for the area, consultation processes to report activities in Alberta in accordance with regulatory requirements, as well as social investment projects focused on promoting economic development, education and the preservation of culture, heritage and language. In 2022, these plans include the indigenous communities that could be potentially impacted by the recovery activities. In addition, there are specific consultation processes in effect in accordance with regulatory requirements for First Nations and Métis peoples'. The webpage section Human rights due diligence in Block 57 adds: 'Following the Human Rights Due Diligence process and meeting the company's commitments, a social baseline and a Human Rights Impact Assessment were developed in 2022. [...] We had the support of Mashiguenga and Ashaninka indigenous leaders who were in charge of implementing the surveys by conducting interviews with community leaders and chiefs, discussion groups, and traditional authorities'. However, it is not clear how it provides financial compensation or other compensation alternatives, including its valuation methods and how legitimate tenure rights holders were involved in the determining the valuation for any new or on-going land resettlements. [2022 Integrated Management Report, 16/02/2023: repsol.com] & [Human rights due diligence in Block 57_web, N/A: repsol.com] • Met: Describes steps to meet IFC PS 5 in state deals: The Human Rights and Community Relations Policy states: 'Repsol is committed to: [...] Respecting the ownership and use of the land and the right to natural resources, including water, according to the International Finance Corporation standards'. Regarding the use of land and natural resources, the 2021 Human rights Report indicates: 'In line with this commitment and the requirements of our regulatory framework, before starting any activity we research viable alternative designs to minimize land acquisition and restrictions on land and subsoil use this way, we avoid resettlement and adverse impacts on the communities and people who use the land. Once the site is selected, we identify landowners and land users at each location through existing official mechanisms. In addition, to protect the rights of the most vulnerable, we actively search for other legitimate rights holders, such as indigenous communities that use land or a specific resource'. [2021 Human rights Report, 2022: repsol.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.3.7	Security (in own extractive operations, which includes JVs)	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes security implementation (incl. VPs or ICOC) and provides an example: The webpage section Corporate Security indicates: ‘Since December 2013, we have been members of the international Voluntary Principles on Security and Human Rights Initiative (VPSHR) [...]. Some of the actions we carry out in the framework of the [...] (VPSHR) are: Identify the key stakeholders. Establish dialogue sessions with the stakeholders we have previously identified. We conduct human rights risk and impact assessments at our operations: all of them cover corporate security and human rights aspects. They identify and assess risks and impacts. Based on these assessments, we select and implement mitigation measures and monitor their effectiveness. These studies are carried out periodically to ensure continuous improvement, and we involve the communities where the Community Relations and Human Rights area collaborates. We have operational-level grievance mechanisms open to workers, contractors and any third party potentially affected by our operations. We have selection criteria for corporate security service providers. We include minimum guidelines for ethical and social behaviour in the selection criteria for these providers. We include human rights clauses in all contracts with security forces, where we require compliance with all our policies. We participate and collaborate with the security representatives of other companies in the sector in joint ventures. We train public and private security forces in human rights: All of our employees and employees of our private security companies are trained in human rights. We collaborate with public security forces through specific human rights training in countries such as Colombia and Peru. All of our employees and employees of our private security companies are trained in human rights. We have signed memoranda of understanding with public security forces in order to achieve efficient coordination of our operations’. [Corporate Security_web, N/A: repsol.com] • Met: Ensures Business Partners/JVs follow security approach: See above, security contractors are trained on human rights. The 2021 Human Rights Report indicates: ‘100% of contracts [with private security forces] include clauses requiring compliance with our policies’. [2021 Human rights Report, 2022: repsol.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Security and HRs assessment includes input from local communities: As indicated above: ‘We conduct human rights risk and impact assessments at our operations: all of them cover corporate security and human rights aspects. [...] These studies are carried out periodically to ensure continuous improvement, and we involve the communities where the Community Relations and Human Rights area collaborates’. [Corporate Security_web, N/A: repsol.com] • Not Met: Two examples of working with local communities to improve security: The webpage section Corporate Security provides examples of ‘Human Rights Training for the Community: ‘In 2018, a teaching staff from the Centre for International Humanitarian Law Studies (CEDIH) was set up and two training courses on Human Rights and International Humanitarian Law were held for members of the Bolivian Army, the Bolivian Air Force and the Bolivian Red Cross, with the following people trained: 82 Army officers and NCOs. 79 Air Force officers and NCOs.10 members of the Bolivian Red Cross’. As for Colombia, it adds an example of action taken in the framework of the VPSHR: ‘Human rights training for employees and contractors. Coordination and implementation of workshops and conferences on the Voluntary Principles on Security and Human Rights (VPSHR) for staff and contractors of the business unit, as well as for contracted private security personnel’. However, the indicator requires two examples of working with community members to improve security or prevent or address tensions related to its operations. Evidence must refer to last three reporting years. The Company has provided observations to CHRB regarding this subindicator making reference to the 2018 VPSHR Report, which is considered outdated according to the CHRB three-reporting-year timeframe policy. Moreover, it has provided additional comments on efforts in Bolivia, however, key content was already in use. Finally, it also provided remarks on El Sharara, however, its content has not been found in publicly available sources. [Corporate Security_web, N/A: repsol.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.3.8	Water and sanitation (in own extractive operations, which includes JVs)	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes preventative/corrective action plans for water and sanitation risks: The webpage section Water management explains its water risk analysis tool: 'We use the Repsol Water Tool (RWT) to assess the risks associated with water. This includes both internal risks (measurement quality, types of water use, treatment technologies, etc.) and external risks (availability, quality, and ecosystems that are withdrawal sources or discharge receiving bodies, future water availability, regulatory and business risks, etc.). This tool enables us to identify businesses and facilities where a greater management effort must be made and the needs for action that are a priority'. It discloses its main lines of action: 'The roadmap for sustainable water management to 2025 unfolds in concrete actions. These are the four lines of action: External reuse [...]; Efficient use [...]; Internal reuse [...]; Reduced impact of discharges'. In order to reduce impact of discharges, in Margatita [Bolivia]: 'We built a new water treatment plant at our Margarita gas production field in order to be able to have the technology to treat the water and achieve the quality specifications for the injection process in the event of a sudden increase in the volumes of formation water produced'. In Tarragona, Spain: 'At the Tarragona Industrial Complex, we use regenerated water from the municipal wastewater treatment plant (WWTP), which reduces the amount of water withdrawn from the environment. Under normal operating conditions, more than 10% of the total flow of water withdrawn comes from the municipal WWTP'. [Water management_web, N/A: repsol.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Sets targets on water stewardship that consider water use by local communities: The 2022 Integrated Management Report indicates its 2025 water target: 'To have integrated water management at 100% of our assets and industrial facilities at the Upstream, Refining and Chemical businesses'. However, no evidence found of targets on water stewardship that take into consideration water use by local communities and other users in the vicinity of its operations. The 2022 SDG indicates: 'During 2022, we have studied the potential capacity of Petronor's [a refinery] Industrial Complex to reduce its consumption of fresh water with the alternative of regenerating its own and third-party waste water. [...] Over the past few years, we have helped Libyan communities in the areas of influence of our activities to gain access to water. Until now, we have drilled 11 wells and built 4 tanks and water supply systems for the communities of Jadu, Rujban and Yafran, improving the lives of approximately 180,000 people. In addition, we have provided our maintenance services to 23 water tanks in Ubari, El-Ghrefa and Bent Baya, which were built a while ago'. However, it is not clear what the targets are. [2022 Integrated Management Report, 16/02/2023: repsol.com] & [2022 SDG Report, 2023: repsol.com] • Not Met: Reports progress in meeting targets and trends demonstrating progress: It reports on the 'Evolution of freshwater withdrawal by activity' for the year 2021 and 2022 as well as other aspects of Water management, such as: Freshwater withdrawn; Reused water; Discharged water; Hydrocarbons in discharged water. No evidence found that it reports on its progress in meeting targets [as targets do not seem clear], including an analysis of trends demonstrating progress. [2022 Integrated Management Report, 16/02/2023: repsol.com]
D.3.9	Women's rights (in own extractive operations, which include JVs)	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes processes to stop harassment and violence against women: The 2022 Integrated Management Report indicates: 'The Company has formalized an Equality Plan with the Equality Plan Monitoring and Negotiation Commission, which the majority unions are a part of – and this plan falls under the scope of the Framework Agreement. [...] The plan was modified to respond to a new challenge: to advance the presence of women in the Company [...]. In addition, the plan includes a broad and improved set of reconciliation measures, a protocol for prevention and action against harassment, and a protocol for the protection of victims of violence in the family environment'. The Code of Ethics and Business Conduct gives guidance on sexual harassment, explaining what it is and giving advice to what to do if harassment, in general, happens. [2022 Integrated Management Report, 16/02/2023: repsol.com] & [Code of Ethics and Business Conduct, 06/2023: repsol.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Working conditions take into account gender issues: The 2021 Human rights Report indicates: 'In Brazil, maternity and paternity leave entitlements were extended. Repsol applies, worldwide, certain global minimum work-life balance leaves. These minimums enhance local legislation or complete the gap in those countries where such regulations do not exist. Specifically, all employees worldwide are granted the following minimum rights related to: Maternity leave, paid for a minimum of 12 weeks after childbirth or adoption; Breastfeeding leave, with a duration of 1 hour a day; Paid paternity leave, for a minimum of 3 calendar days; Paid leave for the death of a first or second degree relative; minimum of 2 days; Paid leave for marriage; minimum of 5 calendar days'. However, this indicator looks for consideration of how working conditions may have impacts affecting specifically to women, including, at least, reproductive health. [2021 Human rights Report, 2022: repsol.com] • Met: Measures and steps to address gender pay gap at all levels of employment: The 2022 Integrated Management Report discloses data on 'the ratio of women's average compensation to that of men, and data on the compensation gap. [...] The gender gap evolves favorably in 3 of the 6 countries. In the case of Canada, the differences compared to 2021 are mainly due to staff turnover, which has the greatest impact in countries with smaller populations'. Moreover, 'The Company has formalized an Equality Plan with the Equality Plan Monitoring and Negotiation Commission, which the majority unions are a part of – and this plan falls under the scope of the Framework Agreement. The plan puts the focus on female talent, with measures in areas such as selection, training, professional promotion, remuneration, and professional classification. The last update of 2022 concludes that there is no discriminatory treatment at Repsol, nor are there inequalities based on sex. The plan was modified to respond to a new challenge: to advance the presence of women in the Company due to the fact that our sector continues to be mostly male, despite the progress made in recent years'. Finally: 'In this regard [Diversity and equal opportunities], Repsol continues to work towards its target of 35% of women in leadership positions by 2025, after having achieved 32.2% in 2022 (31.4% in 2021). The figures are improving year after year, working to attract female talent and make it more visible. This is evidenced by the fact that in 2022, 47% of external hires were women – something which has contributed to positioning Repsol as a diverse and inclusive company'. [2022 Integrated Management Report, 16/02/2023: repsol.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Met: Provides analysis of trends demonstrating closing gender pay gap: The 2022 Integrated Management Report discloses data on 'the ratio of women's average compensation to that of men', on the 'compensation and gender gap' for five countries for the year 2021 and 2022. Regarding average compensation and gender gap, it indicates: 'The following shows the ratio of women's average compensation to that of men, and data on the compensation gap'. It discloses information on different in salaries between women and men divided by: executives, managers, professional/specialist, administrative staff and workers. [2022 Integrated Management Report, 16/02/2023: repsol.com]

E. Performance: Responses to Serious Allegations (20% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
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E(1).0

Serious allegation No 1

- Area: Right to a safe, clean, healthy and sustainable environment
- Headline: Repsol sued by Peru over liabilities related to crude spill in Pacific water
- Story: On January 18, 2022, Peruvian authorities has launched a probe into an oil spill that has occurred after a ship had been rocked by unusually large waves as it had been unloading crude oil to the La Pampilla Refinery, owned by Spain's Repsol. The environmental minister of Peru gave the La Pampilla refinery two days to identify the critical points of the spill and to collect within 10 days the oil that affected kilometres of coastline. As stated by the press, 6,000 barrels of oil were spilled during the offloading of the tanker at La Pampilla refinery off the coast near Lima. Images on social media and TV revealed polluted beaches and dozens of dead seabirds covered in oil, among them the rare Humboldt penguin, in an area considered a marine biodiversity hotspot. According to Peru's environmental assessment and enforcement agency, the spill has affected about 18,000 square meters of beach on Peru's Pacific coast, causing marine pollution and the death of birds and ocean microorganisms. Peru's foreign ministry called on Repsol to "immediately compensate" for the damage caused by the spill to hundreds of fishermen's families and had "put in danger the flora and fauna" in two protected natural areas. The Peruvian agency claimed Repsol has not taken immediate measures in order to prevent cumulative or more significant harm to the soil, water, flora, fauna and hydrobiological resources. The Minister of Environment said fines could reach up to USD 33 million if liability for environmental damage were proven.

On January 31, 2022, the Environmental Assessment and Control Agency of Peru (OEFA) has ordered Repsol to stop all activities involving vessels loading and unloading oil at the La Pampilla refinery following a spill of over 10,000 barrels of crude into the ocean. The spill has allegedly contaminated at least two dozen of Peru's beaches, impacted seabirds, among them the rare Humboldt penguin, and damaged fishermen's families.

Peru Environment Minister announced in a press conference that "Repsol has not provided the certainty that it can deal with a new spill" at La Pampilla. He said Repsol's operations will be halted until the Company "can offer technical guarantees that another spill will not happen."

In addition, Repsol must provide "a management plan for ocean oil spills" and its facilities will have to be recertified by the appropriate authorities to ensure their safety and integrity.

The Minister stated that Peruvian authorities were disappointed with the work done by Repsol and would pursue the necessary measures with the Attorney General's Office and OEFA. Meanwhile, OEFA stated that Repsol had failed to respect the deadline given for spill cleanup, and warned the Company that it may face fines of up to PEN 18.4 million (USD 4.8 million).

The suspension includes La Pampilla's four maritime terminals for supplying crude, including the modern mono-buoy mooring installed in 2019.

On March 21, 2022, the Peruvian Environmental Assessment and Control Agency (OEFA), which is part of the Ministry of the Environment, has warned Repsol's La Pampilla SAA Refinery of the initiation of a new sanctioning administrative procedure for not securing the area, carrying out containment, recovery, and cleaning in the bay area of the Protected Natural Areas and other marine areas, after the oil spill that occurred in the Ventanilla Sea on January 15, 2022.

According to OEFA, the procedures were initiated because of possible violations such as "failure to comply with the administrative measure to identify areas affected by the spill" or "non-compliance" with the administrative measure to clean up all affected areas.

As stated by the OEFA, the administrative sanctioning procedures could result in fines exceeding PEN 78 million (approximately USD 20.6 million).

On May 13, 2022, the executive president of Instituto Nacional de Defensa de la Competencia y de la Protección de la Propiedad Intelectual (Indecopi), announced

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>the filing of the case before the Civil Court of the Superior Court of Justice of Lima, against Repsol, in relation to the January 2022 crude spill.</p> <p>The Indecopi stated that it was based on the damages suffered by more than 700,000 residents of the region as well as the environmental impact on the coastal areas, beaches, fishing activities, tourism, and commercial activities including more than 20 spas located in the affected areas as well as resorts, restaurants, and other businesses that depend on the tourism in the region.</p> <p>The press reported that Peru has filed a civil suit against the Company for liabilities related to the spill, and is asking the court for a total of USD 4.5 billion in compensation.</p> <p>Moreover, the press reported that this lawsuit specifically seeks compensation for the affected consumers, users, and third parties and is separate from criminal charges that the authorities were exploring against the managers of Repsol's La Pampilla refinery complex.</p> <p>[The Guardian, 19/01/2022, "Peru demands compensation for disastrous oil spill caused by Tonga volcano": theguardian.com] [Reuters, 01/02/2022, "Peru bans Repsol from unloading oil until further notice after spill": dw.com] [OEFA Press Release, 21/03/2022, "OEFA initiates sanctioning proceedings against Repsol for failing to comply with the containment and recovery of hydrocarbon in Protected Natural Areas": bnamericas.com]</p>
E(1).1	The company has responded publicly to the allegation	2	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> Met: Public response: The company stated: "Repsol has used all means at its disposal to contain, clean, and remediate the coastline, assist the communities in the area, and rescue and attend to the fauna affected by the oil spill that occurred last January 15 on the coast north of Lima. <p>All the information available to date leads to the conclusion that the spill was caused by the uncontrolled displacement of the Mare Doricum tanker at the time of the discharge of crude oil, which resulted in the rupture of the underwater installations.</p> <p>Repsol mobilized more than 2,900 workers, deployed up to 11,000 meters of containment booms, and used 144 units of heavy machinery, nearly 90 vessels, and 68 skimmers (marine cleaning equipment). As a result of this extensive human and technical deployment based on the best international standards, on April 13 Repsol reported to the competent Peruvian authority the completion of the first response actions in 28 areas north of Lima, declaring them clean, pending the authority's approval.</p> <p>In relation to the social impact, from the outset, and at the company's initiative, an emergency economic aid mechanism was made available to the affected population, which benefitted more than 4,600 people. Subsequently, on March 4, an agreement was signed between the Presidency of the Council of Ministers and the La Pampilla Refinery, to begin delivering an advance payment against the final compensation to be agreed between the parties, on the basis of a single census of affected people agreed with the Government. So far, more than 5,500 affected people have been identified, to whom a total of more than 29 million soles has been paid out.</p> <p>All these actions demonstrate Repsol's commitment to Peruvian society and the will to return the coastline to its original state, with the maximum guarantees and in the shortest possible time span, despite not having been the cause of the spill.</p> <p>The cost of the containment, cleaning, and remediation of the coastline has been assumed by Repsol from the very beginning and the aid and advance payments provided allow us to reasonably calculate the number of people affected by the spill and the estimated amount of compensation for the damages. The overall amount of these items would be around US\$ 150 million.</p> <p>Therefore, the claim announced by the National Institute for the Defence of Competition and Protection of Intellectual Property (INDECOPI) is baseless, inadmissible, and inconsistent, because it does not address the causes of the spill; nor the clean-up and remediation work already completed by Repsol; nor the means established by the company to attend to those affected, through</p>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>collaboration with the Peruvian Government; and because its estimates lack even the slightest basis to support the figures indicated". [Press release on pacific coast oil spill, 14/05/2022: compromisorepsol.pe]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: Detailed response: As seen above, the company addressed all aspects of the allegation in detail. [Press release on pacific coast oil spill, 14/05/2022: compromisorepsol.pe]
E(1).2	The company has investigated and taken appropriate action	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Engaged with stakeholders: The Company discloses the following information in its Social Action Plan following the events: 'The Human Rights Impact Assessment was developed on a participatory basis through workshops and interviews with the people affected. The people who took part in the workshops were informed and trained on human rights. Afterwards, these same people commented in an atmosphere of trust how they felt they had been impacted by the spill and the needs they had. The results of the human rights impact study were shared, discussed, and validated with the communities of the five affected districts <p>[...] Currently, this phase is still ongoing. All actions outlined in this Social Management Plan are being carried out as part of a continuous dialogue with the associations and representatives of these stakeholders to optimize the process and verify its effectiveness. The company maintains a continuous and transparent dialogue with the affected communities and authorities'. [La Pampilla Social Action Plan_web, N/A: repsol.com]</p> <ul style="list-style-type: none"> • Met: Identified cause: The company stated: "On January 15, 2022, an uncontrolled movement of the Mare Doricum tanker during unloading caused an oil spill on the coasts of 5 districts north of La Pampilla Refinery". [La Pampilla Social Action Plan_web, N/A: repsol.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Identified and implemented improvements: The company stated: "During the Development Phase, Repsol is designing, developing, and implementing a strategy of social investment and sustainable development projects that will be part of the social and economic program for the affected area. This strategy is based on project proposals in keeping with the needs of the people affected, which stem from the workshops and multiple meetings held in the various districts, and in collaboration with the affected communities, social entities, national and international organizations, as well as the corresponding authorities. <p>These projects will be aligned with Repsol's commitment to the United Nations 2030 Agenda that the company has demonstrated since its approval. Repsol is aware of the company's important role as a multi-energy company, contributing to sustainable development while meeting the demand for energy, which is essential to cover people's basic needs in a safe, affordable, and sustainable way.</p> <p>In parallel to the Social Action Plan, communication channels have been set up to ensure that any affected person can contact the Company to voice their claim, complaint, or concern without fear of retaliation and with the commitment to protect personal data. Repsol pledges to analyze each claim on a case-by-case basis and to respond as soon as possible". [La Pampilla Social Action Plan_web, N/A: repsol.com]</p> <ul style="list-style-type: none"> • Met: Stakeholder input to steps taken: The company stated as seen above: "'Development phase: This strategy is based on project proposals in line with the needs of the affected people and with the collaboration of the affected communities, social institutions, national and international organizations, as well as the relevant authorities'. [La Pampilla Social Action Plan_web, N/A: repsol.com]
E(1).3	The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Provided remedy: Repsol Peru reached full compensation agreements with more than 6,000 affected people. And the company stated: "The Pampilla refinery continues to make progress in the process of compensating the people impacted by the spill in Ventanilla, having signed agreements with more than 6,000 persons carrying out different economic activities. They represent 60% of the Single Registry of Affected Person. It is important to point out that more than 1,600 of them are artisanal fishermen from the impacted districts: Ventanilla, Ancón, Chancay, Aucallama, and Santa Rosa. <p>The company reconfirms its commitment to compensate the affected persons during the entire period that economic activities may be prohibited in the</p>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>impacted areas". [Repsol Peru reaches full compensation agreements with more than 6,000 affected people, 18/12/2022: compromisorepsol.pe]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: Remedy satisfactory to stakeholders: There is no evidence suggesting that the remedy was not satisfactory to stakeholders. • Met: Remedy delivered: In 2022, the company signed compensation agreements with more than 6,600 people and will continue to compensate all the people listed in the Single Registry of Affected Persons created by Peru's Presidency of the Council of Ministers (PCM) and the National Institute of Civil Defence (INDECI). <p>In accordance with the company commitment to proceed with human rights due diligence, Repsol hired an internationally renowned independent expert company that conducted a Human Rights Impact Assessment. This analysis was carried out according to the highest international standards set out by the United Nations Guiding Principles on Business and Human Rights and by applying Repsol's Human Rights Impact Assessment Guide. [La Pampilla Social Action Plan_web, N/A: repsol.com]</p>

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