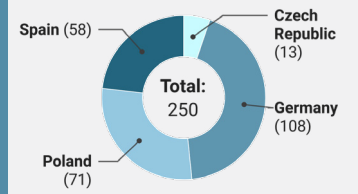


KEY FINDINGS FROM EUKI 2021 RESEARCH

Analysis of the climate and human rights disclosures of 250 companies from the Czech Republic, Germany, Poland, and Spain pursuant to the EU Non-Financial Reporting Directive



39%

disclosed having climate targets and 28% of them in alignment with science-based targets. Energy companies experienced a strong 14% growth in reporting climate targets, as well a well 19% increase in science-based target reporting.

51%

of companies reported climate-related risks, however only 8% provided risks for short, medium and long-term horizons, and 7% use a 1.5°C scenario in their risk assessment.

66%

of companies reported KPIs for Scope 1 GHG emissions, 56% for Scope 2 and only 32% for Scope 3 (85% of all energy companies reported on Scope 1 emissions, and 44% of financial companies reported Scope 3 emissions).

29%

of companies described human rights due diligence process (10% increase since 2019), however, many more such companies are located in Spain (43%) and Germany (41%) than in the Czech Republic (8%) and Poland (3%).

15%

of companies described risks related to human rights, however, less than 4% provide more detailed information on either identified salient issues, and less than 2% on their management and stakeholders engaged in the process.

2019 - 2021

Climate targets 7% increase

Science-based targets 18% increase

	Climate Target	Science-Based Target	Scope 3 GHG Emissions	Human Rights Due Diligence
Spain	47%	36%	57%	43%
Poland	21%	11%	14%	3%
Czech Republic	38%	31%	15%	8%
Germany	46%	35%	31%	41%

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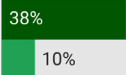
EUKI 2021 RESEARCH RESULTS FOR THE CZECH REPUBLIC

Analysis of the climate and human rights disclosures of 250 companies from the Czech Republic, Germany, Poland, and Spain pursuant to the EU Non-Financial Reporting Directive

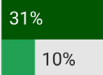
13 companies from the Czech Republic (including Air Bank, ČEZ, Česká spořitelna, Equa Bank, Kofola Československo or ŠKODA auto among others)

2021 2019

Climate Target



Science-based Target



Scope 3 GHG Emissions



Human Rights Due Diligence



- **38% of companies disclosed a quantitative climate target.** Out of this, 4 companies reported a target in line with the Paris Climate Agreement or Science-Based Target Methodology.

- **Only 38% of companies described specific climate-related risks, however zero companies provided the risks for different time horizons or took into account a 1.5°C scenario**

- **KPIs for GHG Scope 1 emissions are reported by 4 companies, while only two companies reported on Scope 2 and Scope 3 emissions.**

- **Only one company provided data on investment in products and services with a positive impact on climate change mitigation and adaptation and no company provided information on turnover or business goals related to these products.**

- **Only one company described human rights related risks, as well as their human rights due diligence process.** No company provided specific information (i.e. stakeholder engagement in the human rights process, or effective management of said risks).

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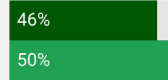
EUKI 2021 RESEARCH RESULTS FOR GERMANY

Analysis of the climate and human rights disclosures of 250 companies from the Czech Republic, Germany, Poland, and Spain pursuant to the EU Non-Financial Reporting Directive

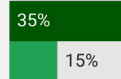
108 companies from Germany (including Volkswagen, BMW, Deutsche Telekom, Siemens, Allianz Group and BASF Group among others)

2021 2019

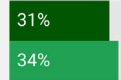
Climate Target



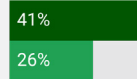
Science-Based Target



Scope 3 GHG Emissions



Human Rights Due Diligence



- Out of 108 German companies, **50 (46%) reported a climate target and 38 (35%) reported a science-based target or target aligned with the Paris Agreement.**

- 46% of companies reported on climate-related risks, however **only 6% provided the risks for different time horizons and 4% took into account a 1.5°C scenario.**

- 52% of companies reported KPIs on Scope 1 GHG emissions, while 48% reported them for Scope 2, and **31% for Scope 3.**

- **3 companies provided data on turnover and 1 company on investment in products and services with a positive impact** on climate change mitigation and adaptation and no company provided information on business goals related to these products.

- **41% of companies reported on their human rights due diligence** (well above the average of 29%)

- 19% reported on human rights related risks. **However, only 2% included information on effective management of salient issues**, and 2% explained how their stakeholders were engaged with the human rights risk assessment.

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EUKI 2021 RESEARCH RESULTS FOR POLAND

Analysis of the climate and human rights disclosures of 250 companies from the Czech Republic, Germany, Poland, and Spain pursuant to the EU Non-Financial Reporting Directive

71 companies from Poland (including Credit Agricole, Polska Group, Alior Bank, Banku Millenium, Rafako, Tauron Polska Energia, Introl or Mostostal Warszawa among others)

■ 2021 ■ 2019

Climate Target

21%

3%

Science-Based Target

11%

0%

Scope 3 GHG Emissions

14%

9%

Human Rights Due Diligence

3%

3%

- **21% of Polish companies reported climate targets (well below the European average of 39%)** and nearly half of those companies (11%) reported science-based targets.

- **While 45% of Polish companies reported climate related risk, only 3% of them accounted for different time horizons**, and only 1% accounted for a 1.5°C scenario.

- **GHG Scope 1 emissions are reported by 68% of companies (17% increase compared to 2020)**, while 41% of companies (12% increase compared to 2020) reported on Scope 2 emissions, and only **14% reported Scope 3 emissions**.

- **8 companies provided data on investment and 1 company on turnover from products and services with a positive impact** on climate change mitigation and adaptation and 4 companies provided information on business goals related to these products

- **6% reported human rights risks and only 3% described their due diligence process**. The average results in the all countries examined were 15% and 29% respectively.

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EUKI 2021 RESEARCH RESULTS FOR SPAIN

Analysis of the climate and human rights disclosures of 250 companies from the Czech Republic, Germany, Poland, and Spain pursuant to the EU Non-Financial Reporting Directive

58 companies from Spain
(including Banco Santander, ACS, Ferrovial, Endesa, Acciona or Sacyr among others)

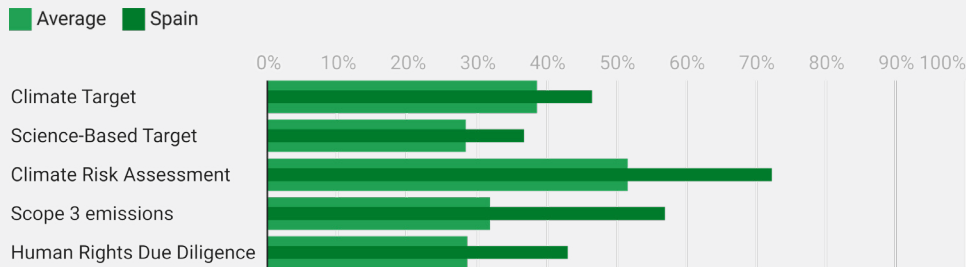
- Out of 58 Spanish companies, **27 (47%)** reported a climate target, out of which, 21 (36%) reported a science-based target.

- 71% of companies reported climate related risk. **Spanish companies reported more frequently specific information including scenarios taking into account different time horizons (21%) and a 1.5°C scenario (22%).**

- **97% of companies reported both Scope 1 and Scope 2 emissions** (well above the average of 66% and 56% respectively) and 57% of companies reported their Scope 3 emissions.

- **43% of companies reported on their human rights due diligence** (well above the average of 29%)

- 19% reported on human rights related risks, **7% included information on effective management of salient issues, and 3% explained how their stakeholders were engaged with the human rights risk assessment.**



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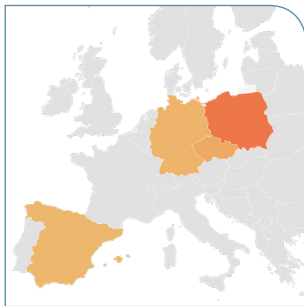
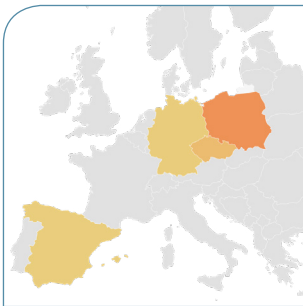
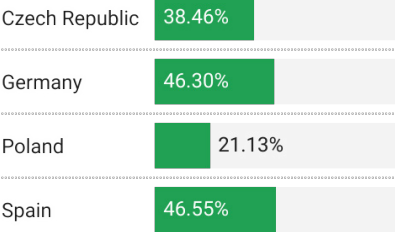


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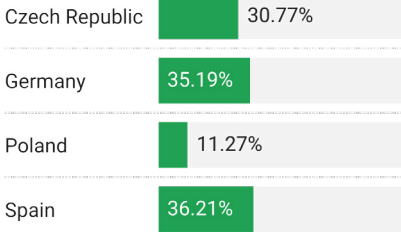


Proportion of companies reporting on:

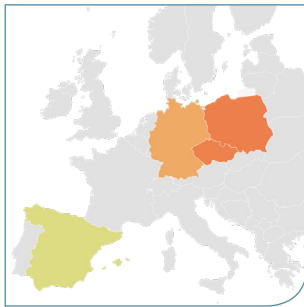
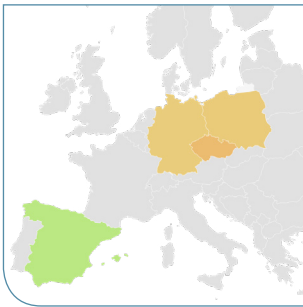
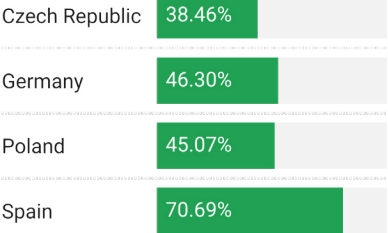
CLIMATE TARGET



SCIENCE-BASED TARGET



CLIMATE RELATED RISK



SCOPE 3 GHG EMISSIONS

