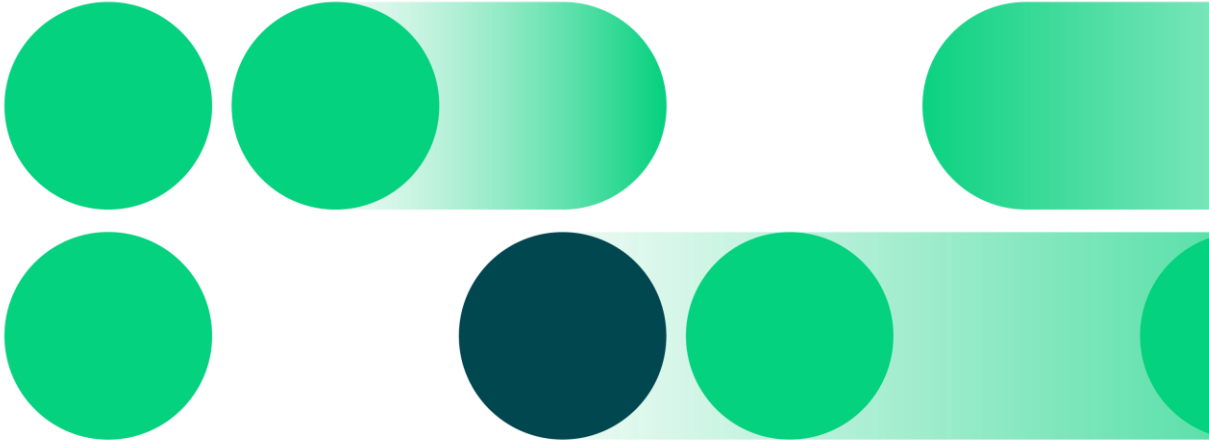


Double materiality Diagnosis

2023



MATERIALITY ANALYSIS

CONCEPT OF DOUBLE MATERIALITY

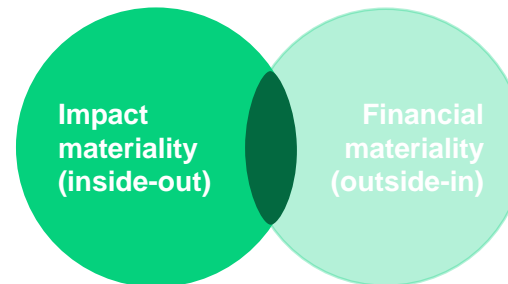
Impact materiality

The company can have an impact on the environment and society



Target audience: consumers, society, employees, investors

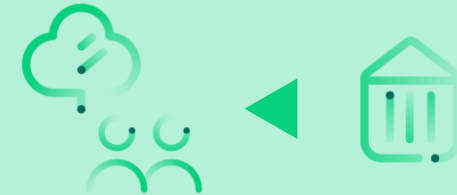
Materiality perspectives



A sustainability topic is material when it meets the criteria defined for the impact materiality, for the financial materiality, or for both

Financial materiality

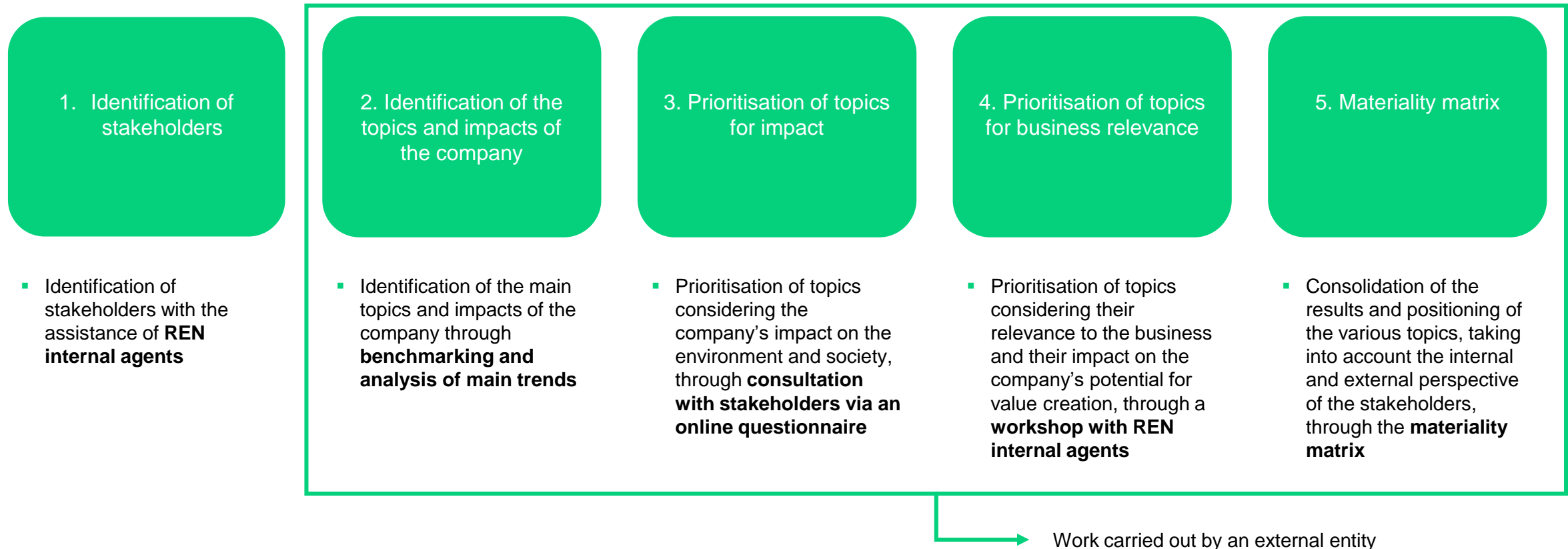
The environment and society can have an impact on the company



Target audience: investors

MATERIALITY ANALYSIS

GENERAL PROCESS



MATERIALITY ANALYSIS

RESULT – MATRIX

About the matrix:

8 material topics (level I)

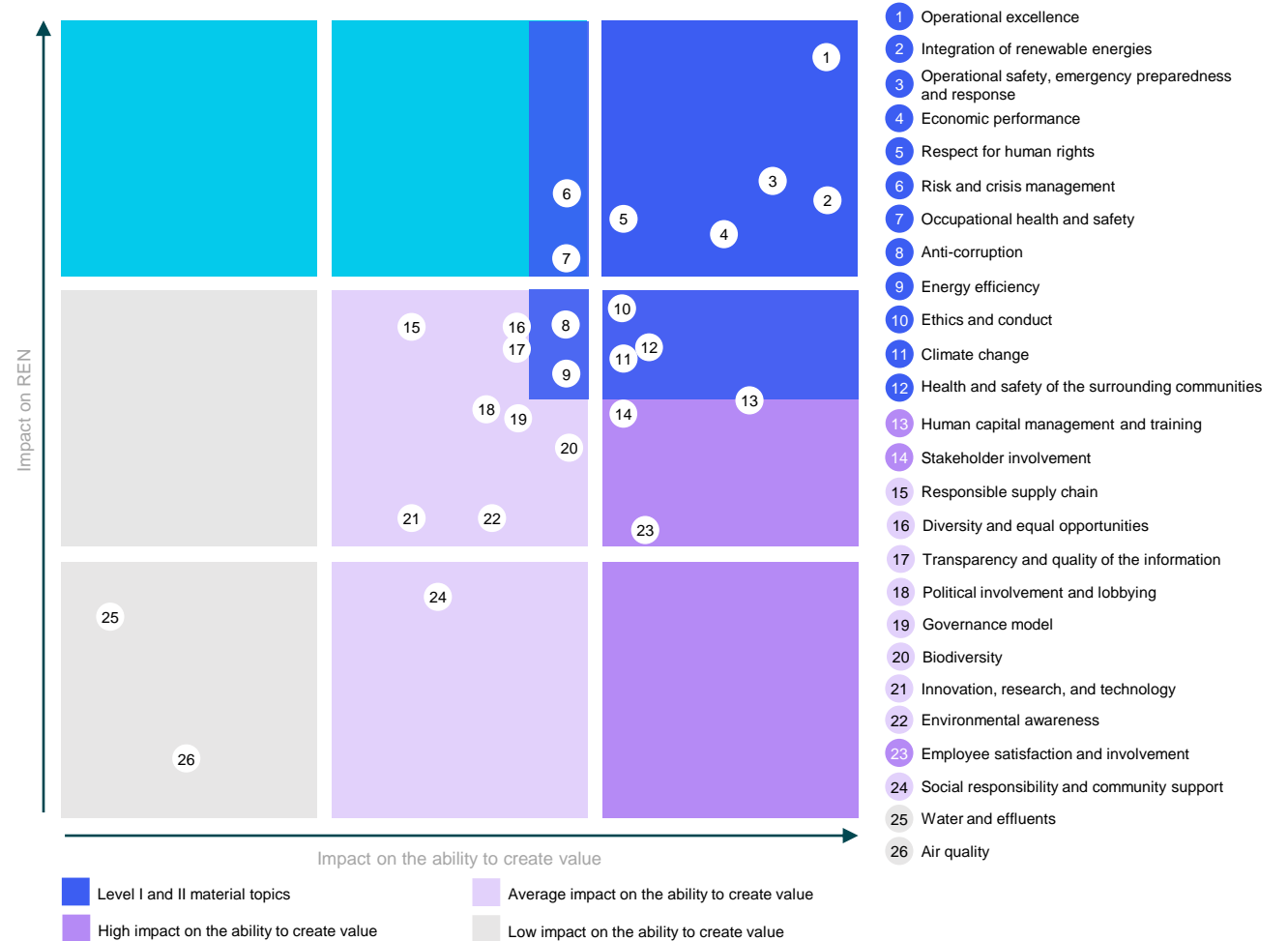
- 3 social topics
- 4 governance topics
- 1 environmental topic

5 material topics (level II)

- 1 social topic
- 2 governance topics
- 2 environmental topics

- Extremely significant material topics considering their impact on people, the environment, and REN's ability to create value

- Significant material topics considering their impact on people, the environment, and REN's ability to create value



MATERIALITY ANALYSIS

RESULT – TOPICS

Material topics:

Level I material topics

- Operational excellence
- Economic performance
- Operational safety, emergency preparedness and response
- Risk and crisis management
- Integration of renewable energies
- Respect for human rights
- Occupational health and safety
- Health and safety of the surrounding communities

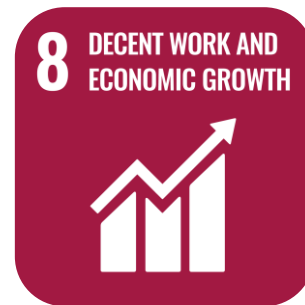
Level II material topics

- Anti-corruption
- Ethics and conduct
- Energy efficiency
- Climate change
- Human capital management and training

MATERIALITY ANALYSIS

RESULT – SDGs

Top 5 priority SDGs:



New from 2021 (replaces
4. Quality education)



OBRIGADO
Thank you

