

Ecofin U.S. Renewables Infrastructure Trust plc (“RNEW”) – principal adverse impacts

| Adverse sustainability indicator | Metric | Impact [2022] | Explanation | Actions taken, and actions planned and targets set for the next reference period | |
|---|--|-----------------------|---|---|---|
| CLIMATE AND OTHER ENVIRONMENT-RELATED INDICATORS | | | | | |
| Greenhouse gas emissions | 1. GHG emissions | Scope 1 GHG emissions | 0 | Investments are solar and wind projects with effectively zero Scope 1 emissions. We do not currently have a credible mechanism to estimate Scope 1 emissions related to the construction of these projects. | No mitigation steps are being implemented at this time. |
| | Scope 2 GHG emissions | 0 | There should not be meaningful Scope 2 emissions for operating assets. We do not currently have a credible mechanism to estimate Scope 2 emissions related to the construction of these projects. | No mitigation steps are being implemented at this time. | |
| | Scope 3 GHG emissions | 0 | We do not currently have a credible mechanism to estimate Scope 3 emissions. | No mitigation steps are being implemented at this time. | |
| | Total GHG emissions | 0 | | | |
| 2. Carbon footprint | Carbon footprint | 0 | For operating assets, the carbon footprint would effectively be zero. We do not currently have a credible mechanism to estimate the carbon footprint related to the construction of these projects. | No mitigation steps are being implemented at this time. | |
| 3. GHG intensity of investee companies | GHG intensity of investee companies | 0 | For operating assets, the GHG intensity would effectively be zero. We do not currently have a credible mechanism to estimate the GHG intensity related to the construction of these projects. | No mitigation steps are being implemented at this time. | |
| 4. Exposure to companies active in the fossil fuel sector | Share of investments in companies active in the fossil fuel sector | 0 | No investments are made in the fossil fuel sector. | | |
| 5. Share of non-renewable energy | Share of non-renewable energy consumption and non- | 0 | All investments are invested in renewable energy assets. | | |

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| | consumption and production | renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources | | | |
| | 6. Energy consumption intensity per high impact climate sector | Energy consumption in GWh per million EUR of revenue of investee companies, per high impact climate sector | 0 | For operating assets, the energy consumption intensity would effectively be zero. We do not currently have a credible mechanism to estimate the energy consumption intensity related to the construction of these projects. | Mitigation steps are N/A - the amount of energy consumed is de minimus compared to the energy produced by the assets. |
| Biodiversity | 7. Activities negatively affecting biodiversity-sensitive areas | Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee companies negatively affect those areas | 0 | | Each project goes through diligence and third-party review to avoid biodiversity sensitive areas. |
| Water | 8. Emissions to water | Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average | 0 | Operating assets do not generate emissions. We do not currently have a credible mechanism to estimate emissions related to the construction of these projects. | |
| Waste | 9. Hazardous waste and radioactive waste ratio | Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average | 0 | Operating assets do not generate hazardous waste. We do not currently have a credible mechanism to estimate hazardous waste created by the construction of these projects. | |
| INDICATORS FOR SOCIAL AND EMPLOYEE, RESPECT FOR HUMAN RIGHTS, ANTI-CORRUPTION AND ANTI-BRIBERY MATTERS | | | | | |
| Social and employee matters | 10. Violations of UN Global Compact principles and Organisation for | Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD | N/A | All investments are invested in renewable energy assets. | |

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|---|--|--|--|--|--|
| | Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises | Guidelines for Multinational Enterprises | | | |
| 11. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises | Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance /complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises | N/A | All investments are invested in renewable energy assets. | | |
| 12. Unadjusted gender pay gap | Average unadjusted gender pay gap of investee companies | N/A | All investments are invested in renewable energy assets. | | |
| 13. Board gender diversity | Average ratio of female to male board members in investee companies, expressed as a percentage of all board members | N/A | None of the underlying investments have boards. | | |
| 14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons) | Share of investments in investee companies involved in the manufacture or selling of controversial weapons | 0 | | | |

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