



17

Code	Definition	Indicator type	Chapter		Page	Included in the Report
Profile						
Strategy and Analysis						
1.1	Statement from the most senior decision-maker of the organization.	-	0	Letter from the Chairman	5	✓
1.2	Description of key impacts, risks, and opportunities.	-	2	Committed to Sustainable Development	18-20	✓
			12	Transparency and Rigor in Management	196-202	✓
Organizational Profile						
2.1	Name of the organization.	-	1	Abengoa: Company Profile	8	✓
2.2	Primary brands, products, and/or services.	-	1	Abengoa: Company Profile	10-13	✓
			3	Committed to Innovation	33-34	✓
2.3	Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures.	-	1	Abengoa: Company Profile	13	✓
			Appendice A	Report Perimeter	260-271	✓
2.4	Location of organization's headquarters.	-	1	Abengoa: Company Profile	10	✓
2.5	Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report.	-	1	Abengoa: Company Profile	14	✓
2.6	Nature of ownership and legal form.	-	1	Abengoa: Company Profile	10	✓
			11	Abengoa and its Shareholders	184	✓
2.7	Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).	-	1	Abengoa: Company Profile	10 -14	✓
			3	Committed to Innovation	33 -34	✓
2.8	Scale of the reporting organization.	-	0	Letter from the Chairman	5	✓
			11	Abengoa and its Shareholders	184	✓
2.9	Significant changes during the reporting period regarding size, structure, or ownership.	-	1	Abengoa: Company Profile	15	✓
2.10	Awards received in the reporting period.	-	14	Awards and Acknowledgments	218-221	✓
Report Parameters						
Report Profile						
3.1	Reporting period (e.g., fiscal/calendar year) for information provided.	-	15	Report Preparation Process	231	✓
3.2	Date of most recent previous report (if any).	-	15	Report Preparation Process	237	✓
3.3	Reporting cycle (annual, biennial, etc.)	-	15	Report Preparation Process	237	✓
3.4	Contact point for questions regarding the report or its contents.	-	15	Report Preparation Process	239	✓
Report Scope and Boundary						
3.5	Process for defining report content.	-	15	Report Preparation Process	232-239	✓
3.6	Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). See GRI Boundary Protocol for further guidance.	-	15	Report Preparation Process	230-231	✓
3.7	State any specific limitations on the scope or boundary of the report (see completeness principle for explanation of scope).	-	15	Report Preparation Process	231	✓
3.8	Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organizations.	-	15	Report Preparation Process	231	✓

Code	Definition	Indicator type	Chapter		Page	Included in the Report
3.9	Data measurement techniques and the bases of calculations, including assumptions and techniques underlying estimations applied to the compilation of the Indicators and other information in the report. Explain any decisions not to apply, or to substantially diverge from, the GRI Indicator Protocols.	-	15	Report Preparation Process	231	✓ Partially ¹
3.10	Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g., mergers/acquisitions, change of base years/periods, nature of business, measurement methods).	-	15	Report Preparation Process	231	✓
3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.	-	15	Report Preparation Process	231	✓
GRI Content Index						
3.12	Table identifying the location of the Standard Disclosures in the report.	-	17	GRI Index	246-253	✓
Assurance						
3.13	Policy and current practice with regard to seeking external assurance for the report.	-	15	Report Preparation Process	225	✓
			16	Verification Reports	236-239, 240-243	✓
Governance, Commitments and Engagement						
Governance						
4.1	Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight.	-	12	Transparency and Rigor in Management	192-195	✓
4.2	Indicate whether the Chair of the highest governance body is also an executive officer.	-	12	Transparency and Rigor in Management	193	✓
4.3	For organizations that have a unitary board structure, state the number of members of the highest governance body that are independent and/or non-executive members.	-	12	Transparency and Rigor in Management	193-195	✓
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.	-	11	Abengoa and its Shareholders	182-184	✓
4.5	Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organization's performance (including social and environmental performance).	-	-	Corporate Governance Report	23-24, 70-71	-
4.6	Processes in place for the highest governance body to ensure conflicts of interest are avoided.	-	12	Transparency and Rigor in Management	194, 204	✓
4.7	Process for determining the qualifications and expertise of the members of the highest governance body for guiding the organization's strategy on economic, environmental, and social topics.	-	-	Corporate Governance Report	20	-
4.8	Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation.	-	1	Abengoa: Company Profile	8-9	✓
			-	Committed to Corporate Social Responsibility	46	✓
			12	Transparency and Rigor in Management	203	✓
4.9	Procedures of the highest governance body for overseeing the organization's identification and management of economic, environmental, and social performance, including relevant risks and opportunities, and adherence or compliance with internationally agreed standards, codes of conduct, and principles.	-	12	Transparency and Rigor in Management	192-196	✓

1 All of the methodology and the basis for calculating the indicators has been done in accordance with the protocols established by the reporting system.

Code	Definition	Indicator type	Chapter		Page	Included in the Report
4.10	Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.	-	12	Transparency and Rigor in Management	192-196	✓
Commitments to External Initiatives						
4.11	Explanation of whether and how the precautionary approach or principle is addressed by the organization.	-	12	Transparency and Rigor in Management	201- 203	✓
4.12	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses.	-	4	Committed to Corporate Social Responsibility	54-56	✓
4.13	Memberships in associations (such as industry associations) and/or national/international advocacy organizations in which the organization: * Has positions in governance bodies; * Participates in projects or committees; * Provides substantive funding beyond routine membership dues; or * Views membership as strategic.	-	3	Committed to Innovation	30	✓
			8	Abengoa and the Community	117-124	✓
Stakeholder Engagement						
4.14	List of stakeholder groups engaged by the organization.	-	4	Committed to Corporate Social Responsibility	50-51	✓
			11	Abengoa and its Shareholders	181	✓
4.15	Basis for identification and selection of stakeholders with whom to engage.	-	4	Committed to Corporate Social Responsibility	49-51	✓
4.16	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.	-	4	Committed to Corporate Social Responsibility	51-53	✓ Partially ²
4.17	Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting.	-	15	Report Preparation Process	226-229	✓

2 All of the dialogue channels used by the company with its stakeholders are detailed. However, participation frequency by type and category is not specified, as this information would be too exhaustive and fall outside the scope of this report.

Economic Performance Indicators

Code	Definition	Indicator type	Chapter		Page	Included in the Report
Economic Performance						
EC1	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.	P	4	Committed to Corporate Social Responsibility	57-58	✓
EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change.	P	2	Committed to Sustainable Development	18-23	✓
EC3	Coverage of the organization's defined benefit plan obligations.	P	5	Abengoa and its People	74	✓ Partially ¹
EC4	Significant financial assistance received from government.	P	4	Committed to Corporate Social Responsibility	57	✓
Market Presence						
EC5	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.	A	5	Abengoa and its People	70	✓
EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.	P	7	Abengoa and its Suppliers	104-106	✓ Partially ²

1 The management procedures specify that all Abengoa employees have life and accident insurance provisions, and that companies in each country are responsible for making the necessary contract arrangements.

2 The factors that generate the selection of suppliers are not specified as this information would be too exhaustive and fall outside the scope of this report.

Code	Definition	Indicator type	Chapter	Page	Included in the Report	
EC7	Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation.	P	5	Abengoa and its People	70	✓ Partially ³
Indirect Economic Im pacts						
EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.	P	4	Committed to Corporate Social Responsibility	59	✓ Partially ⁴

³ The classification of local managers has been made in accordance with the protocols established in the reporting system.

⁴ No information about the evaluation of community needs has been included, as this information would be too exhaustive and fall outside the scope of this report.

Environmental Performance Indicators

Code	Definition	Indicator type	Chapter	Page	Included in the Report	
Materials						
EN1	Materials used by weight or volume.	P	9	Sustainability, Environment and Climate Change	143-146	✓
EN2	Percentage of materials used that are recycled input materials.	P	9	Sustainability, Environment and Climate Change	145	✓
Energy						
EN3	Direct energy consumption by primary energy source.	P	9	Sustainability, Environment and Climate Change	146-147	✓
EN4	Indirect energy consumption by primary source.	P	9	Sustainability, Environment and Climate Change	147	✓
EN5	Energy saved due to conservation and efficiency improvements.	A	9	Sustainability, Environment and Climate Change	147-148	✓
EN6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.	A	9	Sustainability, Environment and Climate Change	148	✓
EN7	Initiatives to reduce indirect energy consumption and reductions achieved.	A	9	Sustainability, Environment and Climate Change	148	✓
Water						
EN8	Captación total de agua por fuentes.	P	9	Sustainability, Environment and Climate Change	149	✓
EN9	Fuentes de agua que han sido afectadas significativamente por la captación de agua.	A	9	Sustainability, Environment and Climate Change	149	✓
EN10	Porcentaje y volumen total de agua reciclada y reutilizada	A	9	Sustainability, Environment and Climate Change	149	✓
Biodiversity						
EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	P	9	Sustainability, Environment and Climate Change	158-160 (Tabla I)	✓
EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	P	9	Sustainability, Environment and Climate Change	161 (Tabla III)	✓
EN13	Habitats protected or restored.	A	9	Sustainability, Environment and Climate Change	163-164 (Tabla V)	✓
EN14	Strategies, current actions, and future plans for managing impacts on biodiversity.	A	9	Sustainability, Environment and Climate Change	162 (TablaIV)	✓
EN15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.	A	9	Sustainability, Environment and Climate Change	161 (Tabla II)	✓

Code	Definition	Indicator type	Chapter		Page	Included in the Report
Emissions, Effluents, and Waste						
EN16	Total direct and indirect greenhouse gas emissions by weight.	P	9	Sustainability, Environment and Climate Change	155	✓
EN17	Other relevant indirect greenhouse gas emissions by weight.	P	9	Sustainability, Environment and Climate Change	155	✓
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved.	A	9	Sustainability, Environment and Climate Change	156	✓
EN19	Emissions of ozone-depleting substances by weight.	P	9	Sustainability, Environment and Climate Change	156	✓
EN20	NOx, SOx, and other significant air emissions by type and weight.	P	9	Sustainability, Environment and Climate Change	156	✓ Partially ¹
EN21	Total water discharge by quality and destination.	P	9	Sustainability, Environment and Climate Change	149	✓
EN22	Total weight of waste by type and disposal method.	P	9	Sustainability, Environment and Climate Change	151-152	✓ Partially ²
EN23	Total number and volume of significant spills.	P	9	Sustainability, Environment and Climate Change	150	✓
EN24	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally.	A	9	Sustainability, Environment and Climate Change	152	✓
EN25	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff.	A	9	Sustainability, Environment and Climate Change	150	✓
Products and Services						
EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.	P	9	Sustainability, Environment and Climate Change	165-166	✓ Partially ³
EN27	Percentage of products sold and their packaging materials that are reclaimed by category.	P	9	Sustainability, Environment and Climate Change	167	✓ Partially ⁴
Compliance						
EN28	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	P	9	Sustainability, Environment and Climate Change	168	✓ Partially ⁵
Transport						
EN29	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.	A	9	Sustainability, Environment and Climate Change	152	✓
Overall						
EN30	Total environmental protection expenditures and investments by type.	A	9	Sustainability, Environment and Climate Change	168	✓

1 There are no significant POC, VOC or HAC emissions.

2 The method for determining the treatment method to use is not specified due to being deemed information that is too exhaustive for the purpose of the report.

3 Consumption patterns were not listed due to being considered information that is too exhaustive for the purpose of the report.

4 The methodology for obtaining the indicator was not specified due to being deemed too exhaustive for the purpose of the report.

5 All significant incidents detected were reported

Social Performance Indicators

Code	Definition	Indicator type	Chapter		Page	Included in the Report
Labor Practices and Decent Work Performance Indicators						
Employment						
LA1	Total workforce by employment type, employment contract, and region.	P	5	Abengoa and its People	66-68	✓
LA2	Total number and rate of employee turnover by age group, gender, and region.	P	5	Abengoa and its People	67-68	✓
LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.	A	5	Abengoa and its People	74	✓
Labor/Management Relations						
LA4	Percentage of employees covered by collective bargaining agreements.	P	5	Abengoa and its People	71	✓
LA5	Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements.	P	5	Abengoa and its People	71	✓
Occupational Health and Safety						
LA6	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs.	A	5	Abengoa and its People	75	✓
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region.	P	5	Abengoa and its People	75	✓
LA8	Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.	P	5	Abengoa and its People	76	✓
LA9	Health and safety topics covered in formal agreements with trade unions.	A	5	Abengoa and its People	75	✓
Training and Education						
LA10	Average hours of training per year per employee by employee category.	P	5	Abengoa and its People	73	✓
LA11	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	A	5	Abengoa and its People	72, 78	✓
LA12	Percentage of employees receiving regular performance and career development reviews.	A	5	Abengoa and its People	74	✓
Diversity and Equal Opportunity						
LA13	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.	P	5	Abengoa and its People	70	✓
			-	Corporate Government Report	14, 18-22, 37	✓
LA14	Ratio of basic salary of men to women by employee category.	P	5	Abengoa and its People	70	✓

Code	Definition	Indicator type	Chapter		Page	Included in the Report
Human Rights Performance Indicators						
Investment and Procurement Practices						
HR1	Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening.	P	7	Abengoa and its Suppliers	110	✓ Partially ¹
HR2	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.	P	7	Abengoa and its Suppliers	106-110	✓ Partially ²
HR3	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.	A	5	Abengoa and its People	73	✓ Partially ³
Non-discrimination						
HR4	Total number of incidents of discrimination and actions taken.	P	5	Abengoa and its People	69	✓
Freedom of Association and Collective Bargaining Core						
HR5	Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights.	P	5	Abengoa and its People	65,71	✓
Child Labor						
HR6	Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor.	P	5	Abengoa and its People	65,71	✓
Forced and Compulsory Labor						
HR7	Operations identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of forced or compulsory labor.	P	5	Abengoa and its People	65,71	✓
Indigenous Rights						
HR9	Total number of incidents of violations involving rights of indigenous people and actions taken.	A	5	Abengoa and its People	69	✓
Society Performance Indicators						
Community						
SO1	Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting.	P	8	Abengoa and the Community	116-120	✓
			Appendice B	Social action initiatives deployed by Abengoa and its business groups over 2010	272-279	✓
Corruption						
SO2	Percentage and total number of business units analyzed for risks related to corruption.	P	12	Transparency and Rigor in Management	199-200	✓
SO3	Percentage of employees trained in organization's anti-corruption policies and procedures.	P	3	Abengoa and its People	73	✓
			12	Transparency and Rigor in Management	200	✓
SO4	Actions taken in response to incidents of corruption.	P	12	Transparency and Rigor in Management	199-200	✓
Public Policy						
SO5	Public policy positions and participation in public policy development and lobbying.	P	4	Committed to Corporate Social Responsibility	53	✓

1 Given that information on the number of agreements signed with suppliers adhering to the Abengoa CSR Code was reported in 2010, 2009 and 2008, data on the percentage of significant investment agreements that include clauses pertaining to Human Rights or which underwent analysis were not reported. This fact does not have a significant impact on indicator reporting or performance with respect to the indicator.

2 No information on percentage of rejected contracts is included, but, instead, case studies on real situations have been incorporated.

3 The number of employees trained in human rights issues was reported; however, this does not include the corresponding % due to the fact that this would entail information that is too exhaustive for the purposes of the report.

Code	Definition	Indicator type	Chapter		Page	Included in the Report
SO6	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.	A	4	Committed to Corporate Social Responsibility	53	✓
Compliance						
SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	P	12	Transparency and Rigor in Management	200	✓
Product Responsibility Performance Indicators						
Customer Health and Safety						
PR1	Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures.	P	6	Abengoa and its Customers	90-91	✓
PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes.	A	6	Abengoa and its Customers	91	✓
Product and Service Labeling Core						
PR3	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.	P	6	Abengoa and its Customers	91-92	✓
PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.	A	6	Abengoa and its Customers	91	✓
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	A	6	Abengoa and its Customers	88-90	✓
Marketing Communications						
PR6	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.	P	6	Abengoa and its Customers	93	✓
PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.	A	6	Abengoa and its Customers	93	✓
Customer Privacy						
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	A	6	Abengoa and its Customers	92	✓
Compliance						
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.	P	6	Abengoa and its Customers	92	✓