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- **AA1000AS Standard:** In 2003, AccountAbility launched the AA1000 Assurance Standard (AA1000AS), the world's first sustainability assurance standard. Following its review and update in 2008, the standard contains three core principles that sustainability reports must comply with:
 - Inclusivity: Refers to the involvement of stakeholders in developing and attaining a responsible and strategic response to the issue of sustainability.
 - Materiality: Involves determining the relevance and importance of an issue to the organization and its stakeholders.
 - Responsiveness: Reflects how an organization responds to its stakeholders and remains accountable to them. This takes the form of policies, objectives and goals, action plans, and measurement and control of performance or assurance.
- **Abengoa Common Management Systems:** These represent a common and shared culture for Abengoa's different businesses, pinpointing risks, determining hedging and defining control activities. They comprise ten rules that define how each of the potential risks included in Abengoa's Risk Model are to be managed, and dictate the specific procedures for hedging against these risks.
- **Carbon footprint:** The total carbon dioxide and other greenhouse gases generated by the supply chain relating to a single unit of the product in question, meaning the total net amount of carbon dioxide and other greenhouse gases that are emitted to produce and dispose of a single product.
- **Caring for Climate:** Joint platform between the Global Compact and the United Nations Environment Programme to strengthen the role that the business world has to play in the strategic fight against climate change.
- **Certification of Leadership in Energy and Environmental Design (LEED):** Certification system created to define the concept of sustainable construction by establishing a common standard of metrics; to champion project-oriented practices that extend to the entire building; to recognize environmental leadership within the built environment industry; to stimulate competition in terms of sustainability; to heighten social awareness and appreciation of the benefits provided by sustainable buildings, and to transform the built environment market. LEED certification is awarded by the Green Building Council, a non-profit North American organization.
- **Dow Jones Sustainability Index (DJSI):** The DJS index assesses, on a yearly basis, the environmental, financial and social performance of leading sustainability-driven companies worldwide.
- **Eco-Management and Audit Scheme (EMAS):** Voluntary rule developed by the European Union that recognizes those companies that have managed to implement an Environmental Management System and have undertaken a commitment to continuous improvement. Compliance is monitored by independent audit firms.
- **European Foundation for Quality Management (EFQM):** Model to help create solid European organizations that fully implement quality principles in their business processes and in relations with employees, customers, shareholders and the communities in which they operate.
- **FTSE4Good IBEX:** Stock market that tracks the performance of companies that abide by globally recognized corporate responsibility standards. Managed by the FTSE Group in collaboration with the Spanish Bolsas y Mercados Españoles (BME), the index was created in 2001 by the London Stock Exchange and launched in Spain in April of 2008.
- **Global Reporting Initiative (GRI):** Organization created in 1997 by the Coalition for Environmentally Responsible Economies (CERES) and the United Nations Environment Programme (UNEP). The GRI has developed "Sustainability reporting guidelines" so as to improve the quality, rigor and utility of sustainability reports and to ensure that their quality and accuracy rivals that of financial reports. This approach is based on implementation of the "triple bottom line" concept (economic, social and environmental), which is implemented through an array of quantitative and qualitative indicators.
- **Independent Panel of Experts on Sustainable Development (IPESD):** Bringing together a team experts of international renown in the field of sustainable development, the panel analyzes the contents of Abengoa's Corporate Social Responsibility Report (CSRR), weighing up the company's responsiveness to the expectations of its stakeholders and its level of performance. The conclusions of the IPESD are published every year in the CSRR.

- **ISAE 3000:** Benchmark standard that lays down parameters for verifying non-financial information.
- **ISO 9001:** Embraces a raft of different standards on quality and management that dictate the requirements needed for a good quality management system.
- **ISO 14001:** International standard that establishes a number of environmental controls.
- **ISO 26000:** Voluntary guidance providing guidelines for all kinds of organizations in areas related to social responsibility, such as the environment, human rights and consumer rights.
- **ISO 27001:** International standard that imposes requirements for Information Security Management Systems, and which enables a company to assess its risks and implement appropriate controls to guarantee the confidentiality, integrity and availability of its information resources.
- **Management system rules:** There are a host of different sector-specific rules governing various different aspects that fall within the concept of corporate social responsibility, such as environmental management systems (ISO 14001, EMAS standards), quality management (ISO 9000 series standards), and occupational risk prevention (OHSAS 18000 certificate).
- **Master CSR Plan:** Defines the framework and the guidelines to be pursued by the company in this area through a raft of actions that embrace the expectations of stakeholders and factor these into the company's strategy, while identifying specific goals and designing specific actions that help tighten the company's relationship with society.
- **Materiality:** Material CSR-related issues or affairs are those that could have significant economic, environment or social impacts and which could significantly affect the company's performance. Issues or affairs tagged as material will have a substantial effect on the decisions, actions and decisions of the company and also its stakeholders. In order to determine whether an issue is material, companies must bear in mind the nature and scale of the issue in question and weigh up what would happen without it. When taking this decision, the company must follow the procedure for analyzing material issues set forth in this document.
- **OHSAS 18001:** Internationally recognized assessment standard covering occupational health and safety management systems. The standard is compatible with ISO 9001 and ISO 14001, and helps companies ensure effective compliance with their health and safety obligations.
- **R&D+i:** Within the realm of science and technology, this concept refers to research, development and innovation. It takes the previous concept of research and development (R&D) one step further.
- **Stakeholders:** In accordance with the GRI, stakeholders are defined as those entities or individuals that could be significantly affected by the company's activities, products and/or services, and whose actions could reasonably affect the company's capacity to implement its strategies successfully and accomplish its goals. This includes those entities or individuals whose rights arising from law or international agreements fully entitle them to make certain demands of the company.
- **SA8000:** First auditable international certification standard in the field of corporate social responsibility. The rule envisages the development and audit of a management system that champions socially responsible employment practices for the benefit of the entire supply chain.
- **Sarbanes-Oxley Act (SOX):** Binding on all stock-market listed companies in the United States, this act seeks to ensure the reliability of the information prepared by these companies and to protect the interests of shareholders and investors alike by insisting on a suitable internal control system.
- **Social action:** Any action geared towards meeting social needs and expectations.
- **Socially Responsible Investors (SRI):** Socially responsible investment is any investment that factors in social and environmental concerns, in addition to more traditional financial investment criteria.
- **Spanish Business Monitor of Corporate Reputation (Monitor Empresarial de Reputación Corporativa, or Merco):** assessment instrument that measures the reputation of companies operating in Spain.



- **Sustainable development or sustainability:** The Brundtland Report was drawn up by various different nations in 1987 for the UN through a commission headed by the physician Gro Harlem Brundtland. The report defines sustainable development as any development that aims to meet the needs of the present without compromising the ability of future generations to meet their own needs.
- **System of Environmental Sustainability Indicators (ESI):** System of indicators created by Abengoa that helps the company manage its businesses, enabling it to measure and compare the sustainability of its activities and to establish goals for future improvement.
- **United Nations Global Compact:** This United Nations initiative seeks to secure voluntary undertakings from companies in relation to social responsibility by implementing ten principles based on universal declarations and conventions.
 - **Principle 1.** Businesses should support and respect the protection of internationally proclaimed human rights within the scope of their influence.
 - **Principle 2.** Businesses must make sure that they are not complicit in human rights abuses.
 - **Principle 3.** Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.
 - **Principle 4.** Businesses must support the elimination of all forms of forced and compulsory labour.
 - **Principle 5.** Businesses must support the effective abolition of child labour.
 - **Principle 6.** Businesses must support the elimination of discrimination in respect of employment and occupation.
 - **Principle 7.** Businesses should support a precautionary approach to environmental challenges.

- **Principle 8.** Businesses must undertake initiatives to promote greater environmental responsibility.
- **Principle 9.** Businesses must encourage the development and diffusion of environmentally friendly technologies.
- **Principle 10.** Businesses should work against corruption in all its forms, including extortion and bribery.

Companies that adhere to the Global Compact undertake not only to comply with these principles, but also to draw up a Progress Report (COP-Communication on Progress), which includes 36 questions on their degree of compliance and progress.

- **Universal Declaration of Human Rights:** On 10 December 1948, the United Nations General Assembly approved and adopted the Universal Declaration of Human Rights as a common ideal that all people and nations must aspire to, the ultimate aim being for both individuals and institutions to foster respect for these rights and liberties through teaching and education, and to ensure that they are recognized and applied universally.