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Definitions of the terms most frequently used in the Abengoa 2013 Report on Corporate Social Responsibility.

360° Feedback Methodology: employee performance assessment conducted from all perspectives which provides a broader view of an individual's performance.

AA1000AS Standard: international standard for sustainability assurance based on the principles of inclusiveness, relevance, and responsiveness.

Abengoa's common management systems: norms and procedures of mandatory compliance by all company employees that affect the company's entire business. The systems have been designed to lower risks through control processes and procedures for authorizing exceptions.

Business Monitor of Corporate Reputation (Merco in its Spanish acronym): assessment instrument which gauges the reputation of companies operating in Spain and Latin America. ([+ info](#))

C@mpus Abengoa: online training platform for Abengoa employees.

Carbon footprint: quantity of greenhouse gas (GHG) emissions released into the atmosphere as the result of carrying out company activity.

Caring for Climate: an international initiative created by the United Nations Global Compact to advance the role of the business sector in addressing strategy for halting climate change. ([+ info](#))

Clean Development Mechanism (CDM): one of three mechanisms established under the Kyoto Protocol to facilitate greenhouse gas emission reduction projects in developing countries ("Parties not included in Annex I") in cooperation with developed countries ("Annex I"). The mechanism is defined under Article 12 of the Protocol and is intended to help developed countries meet their goals towards limiting and reducing GHG emissions and to help developing countries to achieve sustainable development.

Connect@: Abengoa's corporate intranet.

CPA: acronym for Campus Palmas Altas, the company's headquarters in Seville.

CSR: acronym for Corporate Social Responsibility.

Dow Jones Sustainability Index (DJSI): index which annually evaluates the environmental, financial and social performance of the world's leading companies committed to sustainability. ([+ info](#))

Eco-Management and Audit Scheme (EMAS): a voluntary standard recognizing organizations that have implemented an environmental management system and undertaken a commitment to continuous improvement. ([+ info](#))

Environmental Sustainability Indicator System (ESI): the set of environmental indicators created by Abengoa to contribute to enhanced business management, which enables the company to gauge and compare the sustainability of its activities and establish improvement targets.

European Foundation for Quality Management (EFQM): model for helping to create European organizations implementing principles of quality in their business processes and stakeholder relations. ([+ info](#))

FCPA: US Foreign Corrupt Practices Act. US law on corrupt practices abroad.

FTSE4Good IBEX: stock market index whose purpose is to measure the performance of companies that meet standards of practice in corporate responsibility. ([+ info](#))

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GHG: acronym for Greenhouse Gases.

Global Reporting Initiative (GRI): international institution aimed at enhancing the quality, rigor and usefulness of sustainability reports. ([+ info](#))

Greenhouse gas management system: a set of tools and procedures included under an internal norm devised by Abengoa on the basis of international standards which seeks to make exhaustive information available on direct and indirect GHG emissions in each one of the company's activities, including emissions derived from products and services acquired from third parties, which leads to responsible environmental practices among company suppliers.

GRI4 (guide): the latest version published by the Global Reporting Initiative in 2013 of its guide to preparing sustainability reports.

Guidance: orientation in the form of data on the company's key figures serving to estimate financial results prior to official publication thereof.

Independent director: proposed by the Appointments and Remuneration Committee and designated as the result of his or her professional worth, an officer who performs his or her duties without being conditioned by their relationships with the company, significant shareholders or members of senior management.

Independent Panel of Experts on Sustainable Development (IPESD): group composed of experts on sustainable development of renowned international prestige that analyzes the company's CSR-related performance and responsiveness to stakeholder expectations.

Internal director: an officer with executive duties who at the same time is or represents a significant shareholder.

ISAE 3000: benchmark establishing parameters for the verification of non-financial information.

ISO 9001: international certification of quality management systems.

ISO 14001: international certification of environmental management systems.

ISO 14064: international environmental certification that lends credibility and assurance to reports on greenhouse gas emissions and reduction.

ISO 26000: international standard which provides performance guidelines for all types of organizations in areas related to social responsibility, the environment, human rights, and consumer rights.

Locally-based supplier: provider with a fixed business base in the country of company operation who is considered to be a resident of the same country for tax purposes, issuing invoices with a tax identification number issued by the tax authority of said country.

Locally-hired senior manager: a senior manager whose nationality coincides with the regulatory region of the Abengoa company where he or she performs his or her work.

Materiality: issues and matters that may have significant economic, environmental and social impacts for the organization and influence assessment of company performance.

OHSAS 18001: international certification for occupational health and safety systems.

ORP: acronym for Occupational Risk Prevention.

Proprietary director: an officer who holds a significant shareholding interest or has been designated by a shareholder.

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R&D and innovation: research, development, and innovation.

Roadshow: information session provided to investors and analysts by the company in order to present financial results.

Ruggie Principles: set of principles and guidelines establishing the measures which governments and businesses should adopt to foment respect for human rights. ([+ info](#))

SA8000: international certification establishing minimum conditions for engagement in socially responsible labor practices that bring benefits to the entire supply chain.

Sarbanes-Oxley (SOX) Act: set of regulations of mandatory compliance for all companies listed in the US which seeks to ensure the reliability of financial information and protect the interests of shareholders and investors by establishing a suitable internal control system. ([+ info](#))

Socially Responsible Investors (SRI): operators who add social, environmental and good governance-related criteria to traditional financial investment criteria.

SRC: acronym for Social Responsibility Code, signing of which is obligatory for all Abengoa contractors and suppliers. ([+ info](#))

Social action: company initiative aimed at meeting social needs and expectations.

Social provider: social entities dedicated to fostering the introduction into the labor market of persons at risk of social exclusion (example: special employment agencies, non-profit organizations, shelters for victims of domestic violence, organizations linked to immigrant groups, etc.).

Stage-Gate Methodology: process for managing R&D and innovation projects that is divided into phases (stages) and assessments (gates). This system offers the possibility to analyze and evaluate project evolution, enabling a deeper level of analysis in decision-making, lowering associated risks, and optimizing every aspect of R&D and innovation management from process start to end.

Stakeholders: individuals or entities that may be significantly affected by the activities, products or services of an organization and who may likewise affect the organization through their attitudes and activities.

Sustainable development or sustainability: development carried out in such a way as to meet the needs of present generations without compromising the ability of future generations to meet their own needs.

Strategic Corporate Social Responsibility (CSR) Plan: guidelines that define the company's CSR-related performance framework through a series of initiatives aimed at integrating stakeholder expectations into company strategy, identifying specific objectives, and drawing up specific action for strengthening the company's relationship with society.

Turnover: the number of employees who leave the company voluntarily or as the result of termination, retirement or death.

United Nations Global Compact: UN initiative whose objective is to achieve voluntary commitment from organizations in the realm of social responsibility through the implementation of ten principles. ([+ info](#))

Universal Declaration of Human Rights: a common ideal of attainment for individuals and institutions to promote respect for freedom and rights and to secure their universal recognition and application. The declaration was approved on December 10, 1948 by the General Assembly of the United Nations. ([+ info](#))

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URM: acronym for Abengoa's Universal Risk Model.

Value chain: the series of actions and activities that make up a company's productive process, encompassing both the organization itself and the agents involved in the life cycle of the products and services the company offers to the market.