

07. GRI index

performance



- Indicators related with the key aspects for the company and its stakeholder.
- ✓ Indicators verified by a third independent part.

General standard disclosures	Chapter	Page or direct respond	Omissions
1. Strategy and analysis			
G4-1	A message from the chairman	4-5	•
G4-2	A message from the chairman	4-5	•
2. Organizational profile			
G4-3	About this report	76	•
G4-4	Industrial capital, Appendix	22-25, 102-107	•
G4-5	Abengoa today	8	•
G4-6	Abengoa today, Community	8, 48	•
G4-7	Financial capital	19	•
G4-8	Abengoa today, Industrial capital, Appendix	8, 9, 25-26, 102-107	•
G4-9	Abengoa today, Management of capitals, Financial capital, Human capital	7, 8, 15, 19, 33	•
G4-10	Human capital, Community	33-35, 48	•
G4-11	Human capital	36	•
G4-12	Suppliers	46	•
G4-13	A message from the chairman, About this report	4-5, 78	•
G4-14	Risk management	68	•
G4-15	Management of capitals, Suppliers, Community	14, 47, 49	•
G4-16	Management of capitals, Natural capital	14, 57-58	•
3. Identified material aspects and boundaries			
G4-17	About this report	78	•
G4-18	About this report	78	•
G4-19	About this report	78	•
G4-20	About this report	78	•
G4-21	About this report	78	•
G4-22	About this report	78	•
G4-23	About this report	79	•

General standard disclosures	Chapter	Page or direct respond	Omissions
4. Stakeholder engagement			
G4-24	About this report, Appendix	76-77, 100-101	•
G4-25	About this report	76-77	•
G4-26	About this report, Appendix	76-77, 100-101	•
G4-27	Financial capital, About this report	18, 76-77	•
5. Report profile			
G4-28	About this report	76	•
G4-29	About this report	76	•
G4-30	About this report	76	•
G4-31	Back cover	110	•
G4-32	About this report	76	•
G4-33	About this report, External verification	81, 83-84	•
6. Governance and commitments			
G4-34	Corporate governance	61	•
G4-35	Corporate governance	62	•
G4-36	Management of capitals	14	•
G4-37	Corporate governance	62	•
G4-38	Corporate governance	61	•
G4-39	Corporate governance	61	•
G4-40	Corporate governance	63	•
G4-41	Corporate governance	63	•
G4-42	Corporate governance	62-63	•
G4-43	Corporate governance	62	•
G4-44	Corporate governance	63	•
G4-45	Corporate governance	63	•
G4-46	Risk management, Corporate governance	63, 70	•
G4-47	Risk management, Corporate governance	62-63, 70	•
G4-48	GRI index	It is the Board of Directors that reviews it, following a review by the chairman and the CEO.	•
G4-49	Corporate governance	62	•
G4-50	Financial capital, Corporate governance	18, 62	•
G4-51	Corporate governance	62, Corporate Governance Report.	•
G4-52	Corporate governance	62	•

General standard disclosures	Chapter	Page or direct respond	Omissions
G4-53	GRI index	Corporate Governance Report 2016: "As a result of the commission made by the Board of Directors, the remuneration policy of the Directors of Abengoa is prepared, discussed and formulated within the Appointments and Remuneration Committee, with the resulting proposal being submitted to the Board of Directors for submission to the approval of the company's Meeting of Shareholders."	•
G4-54			The company's situation in 2016 has made it difficult to gather some indicators. This information was not available at the close of this report.
G4-55			The company's situation in 2016 has made it difficult to gather some indicators. This information was not available at the close of this report.
7. Ethics and integrity			
G4-56	Management of capitals, Community, Transparency and anti-corruption	13, 49, 64, 65	•
G4-57	Transparency and anti-corruption	66	•
G4-58	Community, Transparency and anti-corruption	49, 66	•

Economic performance

Management approach and indicators	Chapter	Page or direct respond	Omissions
Economic performance			
G4-DMA	Management of capitals	15	
G4-EC1	Management of capitals	15	•
G4-EC2	Natural capital	57	•
G4-EC3	Human capital, GRI index	Abengoa provides its employees with social benefits in order to increase their quality of life and make it possible to reconcile family and professional life. 39	Part is included within social benefits. The value of social benefits is not included because the breakdown of this information is confidential.
G4-EC4	Management of capitals	15	•

Management approach and indicators	Chapter	Page or direct respond	Omissions
Market presence			
G4-DMA			
G4-EC5	No material		
Indirect economic impacts			
G4-DMA			
G4-EC7	No material		
G4-EC8	No material		
Procurement practices			
G4-DMA			
G4-EC9			The company's situation in 2016 has made it difficult to gather some indicators. This information was not available at the close of this report. •

Environmental performance

Management approach and indicators	Chapter	Page or direct respond	Omissions
Materials			
G4-DMA			
G4-EN1			The company's situation in 2016 has made it difficult to gather some indicators. This information was not available at the close of this report. •
G4-EN2			The company's situation in 2016 has made it difficult to gather some indicators. This information was not available at the close of this report. •
Energy			
G4-DMA	Management of capitals, Natural capital	15, 54, 55	
✓ G4-EN3	Management of capitals, Natural capital	15, 54, 55	
G4-EN4			The company's situation in 2016 has made it difficult to gather some indicators. This information was not available at the close of this report. •
G4-EN5	Management of capitals, Natural capital	15, 54	•

Management approach and indicators	Chapter	Page or direct respond	Omissions
G4-EN6			The company's situation in 2016 has made it difficult to gather some indicators. This information was not available at the close of this report.
G4-EN7			The company's situation in 2016 has made it difficult to gather some indicators. This information was not available at the close of this report.
Water			
G4-DMA	Management of capitals, Natural capital	15, 53	
✓ G4-EN8	Management of capitals, Natural capital	15, 53	
G4-EN9	No material		
G4-EN10	Natural capital	53	
Biodiversity			
G4-DMA			
G4-EN11	No material		
G4-EN12	No material		
G4-EN13	No material		
G4-EN14	No material		
Emissions			
G4-DMA	Management of capitals, Natural capital	15, 55	
✓ G4-EN15	Management of capitals, Natural capital	15, 55	
✓ G4-EN16	Management of capitals, Natural capital	15, 55	
✓ G4-EN17	Management of capitals, Natural capital	15, 55	
G4-EN18	Management of capitals, Natural capital	15, 55	
G4-EN19			The company's situation in 2016 has made it difficult to gather some indicators. This information was not available at the close of this report.
G4-EN20			The company's situation in 2016 has made it difficult to gather some indicators. This information was not available at the close of this report.
G4-EN21			The company's situation in 2016 has made it difficult to gather some indicators. This information was not available at the close of this report.
Effluents and waste			
G4-DMA	Natural capital	54, 56	
✓ G4-EN22	Natural capital	54	
✓ G4-EN23	Natural capital	56	

Management approach and indicators	Chapter	Page or direct respond	Omissions
G4-EN24			The company's situation in 2016 has made it difficult to gather some indicators. This information was not available at the close of this report. •
G4-EN25	No material		
G4-EN26	No material		
Products and services			
G4-DMA			
G4-EN27	No material		
G4-EN28	No material		
Compliance			
G4-DMA			
G4-EN29		During 2016, no significant fines or penalties for non-compliance with environmental legislation and regulations have been recorded.	•
Transport			
G4-DMA			
G4-EN30	No material		
General			
G4-DMA			
G4-EN31	No material		
Supplier environmental assessment			
G4-DMA			
G4-EN32			The complex situation faced by the company in 2016 has involved the temporary suspension of the comprehensive analyses of the supply chain risks. They will resume in the coming months. •
G4-EN33			The complex situation faced by the company in 2016 has involved the temporary suspension of the comprehensive analyses of the supply chain risks. They will resume in the coming months. •
Environmental grievance mechanisms			
G4-DMA			
G4-EN34	No material		

Social performance

Management approach and indicators	Chapter	Page or direct respond	Omissions
Labor practices and decent work			
Employment			
G4-DMA	Management of capitals, Human capital	15, 35, 39	
✓ G4-LA1	Management of capitals, Human capital	15, 35	•
G4-LA2	Human capital, GRI index	Abengoa provides its employees with social benefits in order to increase their quality of life and make it possible to reconcile family and professional life. 39	•
G4-LA3			The company's situation in 2016 has made it difficult to gather some indicators. This information was not available at the close of this report. •
Labor/management relations			
G4-DMA			
G4-LA4			The company's situation in 2016 has made it difficult to gather some indicators. This information was not available at the close of this report. •
Occupational health and safety			
G4-DMA	Management of capitals, Human capital	15, 36, 37, 38	
G4-LA5	Human capital	36	•
✓ G4-LA6	Management of capitals, Human capital	15, 37, 38	•
G4-LA7			The company's situation in 2016 has made it difficult to gather some indicators. This information was not available at the close of this report. •
G4-LA8	Human capital	36	•
Training and education			
G4-DMA	Management of capitals, Human capital	15, 38	
✓ G4-LA9	Management of capitals, Human capital	15, 38	•
✓ G4-LA10	Human capital	38	•
G4-LA11	Human capital	38	•
Diversity and equal opportunity			
G4-DMA	Human capital, Corporate governance	33-35, 61	
G4-LA12	Human capital, Corporate governance	33-35, 61	•

Management approach and indicators	Chapter	Page or direct respond	Omissions
Equal remuneration for women and men			
G4-DMA			
G4-LA13			The company's situation in 2016 has made it difficult to gather some indicators. This information was not available at the close of this report. •
Supplier labor practices evaluation			
G4-DMA			
G4-LA14			The complex situation faced by the company in 2016 has involved the temporary suspension of the comprehensive analyses of the supply chain risks. They will resume in the coming months. •
G4-LA15			The complex situation faced by the company in 2016 has involved the temporary suspension of the comprehensive analyses of the supply chain risks. They will resume in the coming months. •
Labor practices grievance mechanism			
G4-DMA	Transparency and anti-corruption	66	
G4-LA16	Transparency and anti-corruption	66	•
Human rights			
Investment			
G4-DMA			
G4-HR1	No material		
G4-HR2			The company's situation in 2016 has made it difficult to gather some indicators. This information was not available at the close of this report. •
No discrimination			
G4-DMA			
G4-HR3			The company's situation in 2016 has made it difficult to gather some indicators. This information was not available at the close of this report. •
Freedom of association and collective bargaining			
G4-DMA			
G4-HR4			The company's situation in 2016 has made it difficult to gather some indicators. This information was not available at the close of this report. •

Management approach and indicators	Chapter	Page or direct respond	Omissions
Child labor			
G4-DMA			
G4-HR5			The company's situation in 2016 has made it difficult to gather some indicators. This information was not available at the close of this report. •
Forced or compulsory labor			
G4-DMA			
G4-HR6			The company's situation in 2016 has made it difficult to gather some indicators. This information was not available at the close of this report. •
Security practices			
G4-DMA			
G4-HR7			The company's situation in 2016 has made it difficult to gather some indicators. This information was not available at the close of this report. •
Indigenous rights			
G4-DMA			
G4-HR8			The company's situation in 2016 has made it difficult to gather some indicators. This information was not available at the close of this report. •
Assessment			
G4-DMA			
G4-HR9			The company's situation in 2016 has made it difficult to gather some indicators. This information was not available at the close of this report. •
Supplier human rights assessment			
G4-DMA			
G4-HR10			The complex situation faced by the company in 2016 has involved the temporary suspension of the comprehensive analyses of the supply chain risks. They will resume in the coming months. •
G4-HR11			The complex situation faced by the company in 2016 has involved the temporary suspension of the comprehensive analyses of the supply chain risks. They will resume in the coming months. •

Management approach and indicators	Chapter	Page or direct respond	Omissions
Human rights grievance mechanisms			
G4-DMA			
G4-HR12			The company's situation in 2016 has made it difficult to gather some indicators. This information was not available at the close of this report. •
Society			
Local communities			
G4-DMA	Management of capitals	15	
G4-SO1	Management of capitals	15	•
G4-SO2			The company's situation in 2016 has made it difficult to gather some indicators. This information was not available at the close of this report. •
Anti-corruption			
G4-DMA	Management of capitals, Transparency and anti-corruption	65, 67	
G4-SO3	Transparency and anti-corruption	67	•
G4-SO4	Transparency and anti-corruption	65	•
G4-SO5	Transparency and anti-corruption, GRI index	The internal audit work on fraud prevention and detection determined that in 2016 no incidents of corruption were detected. 65	•
Public policy			
G4-DMA			
G4-SO6	GRI index	In 2016 no contributions have been made to political parties in any of the geographies where the company is present.	•

Management approach and indicators	Chapter	Page or direct respond	Omissions
Anti-competitive behavior			
G4-DMA			
G4-SO7	GRI index	<p>1. The European Commission launched an inspection into Abengoa, S.A., Abengoa Bioenergía, S.A. and Abengoa Bioenergy Trading Europe B.V. for possible involvement in anti-competitive agreements or actions allegedly intended to tamper with the results of Platts' end-of-day price calculations (CDD), as well as for preventing one or more companies from taking part in the price valuation process. The proceeding is still under way without any notice of charges having been notified to date. The company is actively collaborating with the European Commission.</p> <p>2. The National Markets and Competition Commission (CNMC) launched an enquiry into Negocios Industriales y Comerciales, S.A. (Nicsa) and its parent company, Abengoa S.A., and into other companies in the sector, as it believed it had uncovered signs of anti-competitive practices in the fixing of prices and commercial and distribution conditions of the market for distribution and sale of low and medium voltage cables. In its motion for a resolution, the CNMC considers that such actions constitute an infringement of the Competition Act. At present, the pleadings are being prepared in the light of the Motion for a Resolution.</p> <p>3. Moreover, last January, the CNMC sent a request for information to several companies in the railway sector, including Instalaciones Inabensa, S.A., regarding possible anti-competitive behaviour in the procurement of manufacturing, installation, supply, maintenance and improvement of electrification systems and electromechanical railway equipment. The company is actively collaborating with the CNMC, which is still investigating.</p>	•
Compliance			
G4-DMA			
G4-SO8	GRI index	<p>During 2016, no significant fines or penalties for non-compliance with legislation and regulations have been recorded.</p>	•

Management approach and indicators	Chapter	Page or direct respond	Omissions
Supplier assessment for impacts on society			
G4-DMA			
G4-SO9			The complex situation faced by the company in 2016 has involved the temporary suspension of the comprehensive analyses of the supply chain risks. They will resume in the coming months. •
G4-SO10			The complex situation faced by the company in 2016 has involved the temporary suspension of the comprehensive analyses of the supply chain risks. They will resume in the coming months. •
Grievance mechanisms for impacts on society			
G4-DMA	Transparency and anti-corruption	66	
G4-SO11	Transparency and anti-corruption	66	•
Product responsibility			
Customer health and safety			
G4-DMA			
G4-PR1	No material		
G4-PR2	GRI index	During 2016, there have been no recorded breaches of regulations or voluntary codes related to the impacts of products and services on health and safety during their life cycle.	•
Product and service labeling			
G4-DMA			
G4-PR3	No material		
G4-PR4	GRI index	During 2016, there have been no recorded breaches of regulations or voluntary codes related to information and labelling of products and services.	
G4-PR5			The company's situation in 2016 has made it difficult to gather some indicators. This information was not available at the close of this report. •
Marketing communications			
G4-DMA			
G4-PR6	GRI index	The company does not have banned or litigated products. See Industrial Capital to consult the list of products and Company services.	•

Management approach and indicators	Chapter	Page or direct respond	Omissions
G4-PR7	GRI index	During 2016, there have been no recorded breaches of regulations or voluntary codes related to marketing communications.	•
Customer privacy			
G4-DMA			
G4-PR8	GRI index	During 2016, there have been no recorded breaches arising from the regulations concerning marketing communications.	•
Compliance			
G4-DMA			
G4-PR9	GRI index	During 2016, there have been no recorded breaches arising from the regulations concerning marketing communications.	•

Proprietary indicators

Indicator	Chapter	Page or direct respond	Omissions
✓ ID1	Management of capitals, Industrial capital	15, 27-30	•
✓ ID2	Management of capitals, Industrial capital	15, 27-30	•
✓ ID3_4	Management of capitals, Industrial capital	15, 27-30	•