



performance

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## 07. GRI index

102-55

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

External verification	General standard disclosures	Content	Page or direct respond	Omissions	Key aspects
<b>Organization profile</b>					
	102-1	Name of the organization	111		•
✓	102-2	Activities, brands, products, and services	134-135 The company does not have banned or litigated products. See Industrial Capital to consult the list of products and Company services.		•
	102-3	Location of headquarters	11		•
	102-4	Location of operations	11, 73		•
	102-5	Ownership and legal form	24		•
	102-6	Markets served	9, 11, 134		•
	102-7	Scale of the organization	20, 24, 56		•
	102-8	Information on employees and other workers	56, 57, 73		•
	102-9	Supply chain	70		•
	102-10	Significant changes to the organization and its supply chain	5,71, 113		•
	102-11	Precautionary Principle or approach	102, 103		•
	102-12	External initiatives	17, 71, 74		•
	102-13	Membership of associations	17, 71, 86		•
<b>Strategy</b>					
	102-14	Statement from senior decision-maker	4-5		•
	102-15	Key impacts, risks, and opportunities	4-5, 103		•
<b>Ethics and Integrity</b>					
	102-16	Values, principles, standards, and norms of behavior	17, 74, 94, 96		•
	102-17	Mechanisms for advice and concerns about ethics	74, 98		•
<b>Governance</b>					
	102-18	Governance structure	91		•
	102-19	Delegating authority	92		•
	102-20	Executive-level responsibility for economic, environmental, and social topics	17, 92		•
	102-21	Consulting stakeholders on economic, environmental, and social topics	92		•
	102-22	Composition of the highest governance body and its committees	91		•
	102-23	Chair of the highest governance body	91		•

External verification	General standard disclosures	Content	Page or direct respond	Omissions	Key aspects
	102-24	Nominating and selecting the highest governance body	93		•
	102-25	Conflicts of interest	93		•
	102-26	Role of highest governance body in setting purpose, values, and strategy	92-93		•
	102-27	Collective knowledge of highest governance body	92		•
	102-28	Evaluating the highest governance body's performance	93		•
	102-29	Identifying and managing economic, environmental, and social impacts	93		•
	102-30	Effectiveness of risk management processes	93, 104		•
	102-31	Review of economic, environmental, and social topics	92-93, 104		•
	102-32	Highest governance body's role in sustainability reporting	It is the Board of Directors that reviews it, following a review by the chairman and the CEO.		•
	102-33	Communicating critical concerns	92		•
	102-34	Nature and total number of critical concerns	23, 92		•
	102-35	Remuneration policies	92		•
	102-36	Process for determining remuneration	92		•
	102-37	Stakeholders' involvement in remuneration	Corporate Governance Report 2017: "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."		•
	102-38	Annual total compensation ratio		The company's situation in 2017 has made it difficult to gather some indicators. This information was not available at the close of this report.	•
	102-39	Percentage increase in annual total compensation ratio		The company's situation in 2017 has made it difficult to gather some indicators. This information was not available at the close of this report.	•

External verification	General standard disclosures	Content	Page or direct respond	Omissions	Key aspects
<b>Stakeholders participation</b>					
	102-40	List of stakeholder groups	111-113, 133		•
	102-41	Collective bargaining agreements	60, 111-113		•
	102-42	Identifying and selecting stakeholders	111-113		•
	102-43	Approach to stakeholder engagement	111-113, 133		•
	102-44	Key topics and concerns raised	23, 111-113		•
<b>Reporting practice</b>					
	102-45	Entities included in the consolidated financial statements	113		•
	102-46	Defining report content and topic Boundaries	113		•
	102-47	List of material topics	113		•
	102-48	Restatements of information	113		•
	102-49	Changes in reporting	115		•
	102-50	Reporting period	111-113		•
	102-51	Date of most recent report	111-113		•
	102-52	Reporting cycle	111-113		•
	102-53	Contact point for questions regarding the report	138		•
	102-54	Claims of reporting in accordance with the GRI Standards	111, 119		•
	102-55	GRI content index	121		•
	102-56	External verification	117, 118		•
<b>Management approach</b>					
	103-1	Explanation of the material topic and its Boundary	20		•
✓	103-2	The management approach and its components	20, 97, 113		•
	103-3	Evaluation of the management approach	20		•

External verification	General standard disclosures	Content	Page or direct respond	Omissions	Key aspects
<b>Economic performance</b>					
✓	201-1	Direct economic value generated and distributed <sup>(1)</sup>	7, 20		•
	201-2	Financial implications and other risks and opportunities due to climate change	85		•
	201-3	Defined benefit plan obligations and other retirement plans	60 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.		•
	201-4	Financial assistance received from government	20		•
<b>Market presence</b>					
	202-1	Ratios of standard entry level wage by gender compared to local minimum wage		No material	
	202-2	Proportion of senior management hired from the local community		No material	
<b>Indirect economic impacts</b>					
	203-1	Infrastructure investments and services supported		No material	
	203-2	Significant indirect economic impacts		No material	
<b>Procurement practices</b>					
✓	204-1	Proportion of spending on local suppliers	72		•
<b>Anticorruption</b>					
✓	205-1	Operations assessed for risks related to corruption	100		•
	205-2	Communication and training about anti-corruption policies and procedures	95, 96		•
✓	205-3	Confirmed incidents of corruption and actions taken	95		•

(1) Verified by the auditor of the annual accounts.

External verification	General standard disclosures	Content	Page or direct respond	Omissions	Key aspects
<b>Anti-competitive behavior</b>					
✓	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<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>		•
<b>Materials</b>					
	301-1	Materials used by weight or volume		No material	
	301-2	Recycled input materials used		No material	
	301-3	Reclaimed products and their packaging materials		No material	

External verification	General standard disclosures	Content	Page or direct respond	Omissions	Key aspects
<b>Energy</b>					
✓	302-1	Energy consumption within the organization	20, 82		•
	302-2	Energy consumption outside of the organization		No material	
✓	302-3	Energy intensity	20, 83		•
	302-4	Reduction of energy consumption		No material	
	302-5	Reductions in energy requirements of products and services		No material	
<b>Water</b>					
✓	303-1	Water withdrawal by source	20, 83		•
	303-2	Water sources significantly affected by withdrawal of water		No material	
	303-3	Water recycled and reused		No material	
<b>Biodiversity</b>					
	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas		No material	
	304-2	Significant impacts of activities, products, and services on biodiversity		No material	
	304-3	Habitats protected or restored		No material	
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations		No material	
<b>Emissions</b>					
✓	305-1	Direct (Scope 1) GHG emissions	20, 84		•
✓	305-2	Energy indirect (Scope 2) GHG emissions	20, 84		•
✓	305-3	Other indirect (Scope 3) GHG emissions	20, 84		•
✓	305-4	GHG emissions intensity	20, 84		•
	305-5	Reduction of GHG emissions		No material	
	305-6	Emissions of ozone-depleting substances (ODS)		No material	
✓	305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	20, 86		
<b>Effluents and waste</b>					
	306-1	Water discharge by quality and destination		No material	
✓	306-2	Waste by type and disposal method	20, 87		•
	306-3	Transport of hazardous waste		No material	
	306-4	Water bodies affected by water discharges and/or runoff		No material	

External verification	General standard disclosures	Content	Page or direct respond	Omissions	Key aspects
<b>Environmental compliance</b>					
✓	307-1	Non-compliance with environmental laws and regulations		During 2017, no significant fines or penalties for noncompliance with environmental legislation and regulations have been recorded	•
<b>Supplier environmental assessment</b>					
	308-1	New suppliers that were screened using environmental criteria		The company's situation in 2017 has made it difficult to gather some indicators. This information was not available at the close of this report.	
	308-2	Negative environmental impacts in the supply chain and actions taken		The company's situation in 2017 has made it difficult to gather some indicators. This information was not available at the close of this report.	
<b>Employment</b>					
✓	401-1	New employee hires and employee turnover	20, 59		•
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	60		•
	401-3	Parental leave		The company's situation in 2017 has made it difficult to gather some indicators. This information was not available at the close of this report.	•
<b>Labour/management relations</b>					
	402-1	Minimum notice periods regarding operational changes		The company's situation in 2017 has made it difficult to gather some indicators. This information was not available at the close of this report.	•
<b>Occupational health and safety</b>					
	403-1	Workers representation in formal joint management-worker health and safety committees	62		•
✓	403-2	Workers representation in formal joint management-worker health and safety committees	20, 61		•
	403-3	Workers with high incidence or high risk of diseases related to their occupation		The company's situation in 2017 has made it difficult to gather some indicators. This information was not available at the close of this report.	•
	403-4	Health and safety topics covered in formal agreements with trade unions	60		•

External verification	General standard disclosures	Content	Page or direct respond	Omissions	Key aspects
<b>Training and education</b>					
✓	404-1	Average hours of training per year per employee	20, 59		•
	404-2	Programs for upgrading employee skills and transition assistance programs	59		•
	404-3	Percentage of employees receiving regular performance and career development reviews	59		•
<b>Diversity and equal opportunity</b>					
	405-1	Diversity of governance bodies and employees	56, 57, 91		•
	405-2	Ratio of basic salary and remuneration of women to men		The company's situation in 2017 has made it difficult to gather some indicators. This information was not available at the close of this report.	•
<b>No discrimination</b>					
	406-1	Incidents of discrimination and corrective actions taken		The company's situation in 2017 has made it difficult to gather some indicators. This information was not available at the close of this report.	•
<b>Freedom of association and collective bargaining</b>					
	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk		The company's situation in 2017 has made it difficult to gather some indicators. This information was not available at the close of this report.	•
<b>Child labour</b>					
	408-1	Operations and suppliers at significant risk for incidents of child labor		The company's situation in 2017 has made it difficult to gather some indicators. This information was not available at the close of this report.	•
<b>Forced or compulsory labor</b>					
	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor		The company's situation in 2017 has made it difficult to gather some indicators. This information was not available at the close of this report.	•
<b>Security practices</b>					
	410-1	Security personnel trained in human rights policies or procedures		The company's situation in 2017 has made it difficult to gather some indicators. This information was not available at the close of this report.	•

External verification	General standard disclosures	Content	Page or direct respond	Omissions	Key aspects
<b>Rights of indigenous peoples</b>					
	411-1	Incidents of violations involving rights of indigenous peoples		The company's situation in 2017 has made it difficult to gather some indicators. This information was not available at the close of this report.	•
<b>Human rights assessment</b>					
	412-1	Operations that have been subject to human rights reviews or impact assessments		The company's situation in 2017 has made it difficult to gather some indicators. This information was not available at the close of this report.	•
	412-2	Employee training on human rights policies or procedures		The company's situation in 2017 has made it difficult to gather some indicators. This information was not available at the close of this report.	•
	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening		No material	
<b>Local communities</b>					
	413-1	Operations with local community engagement, impact assessments, and development programs	75-79		•
	413-2	Operations with significant actual and potential negative impacts on local communities		The company's situation in 2017 has made it difficult to gather some indicators. This information was not available at the close of this report.	•
<b>Supplier social assessment</b>					
	414-1	New suppliers that were screened using social criteria		The company's situation in 2017 has made it difficult to gather some indicators. This information was not available at the close of this report.	•
	414-2	Negative social impacts in the supply chain and actions taken		The company's situation in 2017 has made it difficult to gather some indicators. This information was not available at the close of this report.	•
<b>Public policy</b>					
✓	415-1	Political contributions	95		•

External verification	General standard disclosures	Content	Page or direct respond	Omissions	Key aspects
<b>Customer health and safety</b>					
	416-1	Assessment of the health and safety impacts of product and service categories		The company's situation in 2017 has made it difficult to gather some indicators. This information was not available at the close of this report.	
✓	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	During 2017, 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.		•
<b>Marketing and labeling</b>					
	417-1	Requirements for product and service information and labeling		The company's situation in 2017 has made it difficult to gather some indicators. This information was not available at the close of this report.	
✓	417-2	Incidents of non-compliance concerning product and service information and labeling	During 2017, there have been no recorded breaches of regulations or voluntary codes related to information and labelling of products and services.		•
✓	417-3	Incidents of non-compliance concerning marketing communications	During 2016, there have been no recorded breaches of regulations or voluntary codes related to marketing communications.		•
<b>Customer privacy</b>					
✓	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	During 2017, there have been no recorded breaches of of customer privacy and losses of customer data.		•
<b>Socioeconomic compliance</b>					
✓	419-1	Non-compliance with laws and regulations in the social and economic area	During 2017, there have been no recorded breaches of non-compliance with laws and regulations in the social and economic area		•
<b>Own indicators</b>					
✓	ID1	Numer of patents	20, 48		•
✓	ID2	R&D and innovation employees	20, 48		•
✓	ID3_4	R&D and innovation investment	20, 48		•