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The following table identifies the pages of the Abengoa 2004 Corporate Social Responsibility Report, on which the different requirements established by the Global Reporting Initiative (GRI Guide 2002). The possible clarifications are specified therein.

Abengoa is progressing in the incorporation of indicators that meter its activity in the Social, Economic and Environment sectors. This information enables one to obtain a vision of our activities which can then be interpreted and compared to those of other national and international companies, using this Guide.

GRI*	Content, item, indicator	Comments
	Vision and strategy	
1.1	Description of vision and strategy	P.7; P.19; P.20
1.2	CEO Statement	P.7
	Organization profile	
2.1	Name of reporting organisation	P.7
2.2	Major services	P.10-15; AR* P.17-83
2.3	Operational structure	P.10-15; AR* P.10-11
2.4	Major. divisions, subsidiaries, joint ventures	P.20; AR P.10, P.17-83, P.95-103; LEFI P.81-87
2.5	Countries of operation	P.38; AR P.10; P.17-83
2.6	Nature of ownership	P.73
2.7	Nature of market served	P.11-15; AR P.10; P.17-93
2.8	Scale of operation	P.11-15; P.36; P.55-58; LEFI P.8
2.9	List of key stakeholders	P.38-45; P.64
	Report scope	
2.10	Contact person	P.117
2.11	Reporting Period	P.117
2.12	Date of most previous report	This is the first Corporate Social Responsibility Report to be elaborate by Abengoa
2.13	Boundaries of report	P.7; P.117
2.14	Significant changes to business	This is the first Corporate Social Responsibility Report to be elaborate by Abengoa in accordance with the GRI Guide so we do not have elements of comparison
2.15	Basis for reporting on joint ventures and subsidiaries	This is the first Corporate Social Responsibility Report to be elaborate by Abengoa
2.16	Explanations for restated information for previous report	This is the first Corporate Social Responsibility Report to be elaborate by Abengoa
2.17	Decisions to apply or not to apply GRI principles	P.7; P.112
2.18	Criteria, definitions used in accounting for economic, environmental and social costs, benefits	P.55-63
2.19	Significant changes in measurement methods	This is the first Corporate Social Responsibility Report to be elaborate by Abengoa
2.20	Policies and internal practises to provide assurance about accuracy, completeness and reliability of information	P.19-35

(*) GRI Global Reporting Initiative reference number

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GRI*	Content, item, indicator	Comments
2.21	Policy and current practices for independent assurance for full report	Planned for future reports
2.22	Means by which report users can obtain additional information	P.117
Governance structure		
3.1	Percentage of the Board of Directors that are independent, non executive directors	P.67-96
3.2	Processes for determining required expertise of Board Members	P.78; Governing Bodies is Board of Directors
3.3	Processes for determining required expertise of Board members	P.19-20
3.4	Board-level processes for managing environmental, economic and social risks	P.21-26; P.42-45; P. 91-92
3.5	Linkage between executive compensation and achievement of environmental, economic and social policies	P.39
3.6	Organizational structure and key individuals responsible for oversight, implementation and audit of environmental, economic and social policies	P. 10; P.19-35; AR P95-103
3.7	Mission and value statement, codes of conduct, policies, relevant to economic, environmental and social performance	P.19
3.8	Mechanisms for shareholders to provide direction to Board	P.64; P.95-96
3.9	Identification and selection of major Shareholders	P.38-45; P.64
3.10	Approaches to stakeholder consultation	P.64; P.95-96
3.11	Type of information generated by stakeholder consultation	P. 64; P.95-96
3.12	Use of information resulting from stakeholders engagement	P. 64; P.95-96
3.13	Use of precautionary principle	P.91
3.14	Use of externally development voluntary charters of principles	P.19-20
3.15	Key memberships in industry associations and advocacy organizations	Not available in this report; planned for future reports
3.16	Policies and systems for managing upstream /downstream impacts	P. 21-27
3.17	Approach to managing indirect economic, environmental and social impacts from activities	Not available in this report; planned for future reports
3.18	Major decisions during reporting period pertaining to location/changes in operations	Changes of location or modification of operations have not been considered necessary during the preparation of this report
3.19	Programs and procedures pertaining to economic, environmental and social performance	P. 21-27; P.38-45
3.20	Status of certification of management systems	P. 21-27; P.44

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Economic and Performance

Economic			Social		
Aspect	Central		Aspect	Central	
Customers	EC1 EC2	P.55 P.55	Employment	LA1 LA2	P.38 P.38
Suppliers	EC3 EC4	P.55 P.56	Company-employee relations	LA3	P.39
Employees	EC5	P.56	Health and Safety	LA4	P.39; P.64-65 P.42-44 P.42-44 P.43-44 *
Capital providers	EC6 EC7	P.56 P.56		LA5 LA6	
Public Sector	EC8 EC9	* P.57; *		LA7 LA8	
	EC10	P.57		LA9	
Environment			Diversity and Opportunity	LA10 LA11	* P.67-P.96;IA
Aspect	Central		Strategy and Management	HR1	P.19-20
Raw Materials	EN1 EN2	P.60 P.60-62		HR2 HR3	P.19-20 *
Energy	EN3 EN4	P.62 P.62	Non-discrimination	HR4	P.19
Water	EN5	P.62	Freedom of association	HR5	P.19-20
Biodiversity	EN6 EN7	P.63 P.63	Child labor	HR6	P.19-20
	Emissions, spills and wastes	EN8	P.63	Forced labor	HR7
EN9		P.63	Community	SO1	P.89
EN10		P.63	Corruption	SO2	P.45-55; P.89
EN11		P.63	Political contributions	SO3	P.89
EN12		P.63	Customer health and safety	PR1	P.21
Products and services	EN13	P.63	Products and Services	PR2	*
	EN14 EN15	P.58-59 *	Respect for intimacy	PR3	P.89
Fulfillment	EN16	P.63			

(*)

EC8 Not available when this report was being drawn up. The mechanisms to ensure that this information appears in future reports will be put into operation

EC9 The breakdown of information by country was not available when this report was being drawn up. Planned for future reports

EN15 Not applicable for Abengoa's Operations as we do not have products

LA8. Not discussed on report. Programmes on HIV/aids does not exist within the company

LA10 Not discussed on report. Abengoa subscribed the World Compact, committing to eliminate discrimination, unemployment and inequality

HR3 Not discussed on report. Planned for future reports

PR2 Not applicable for Abengoa's Operations as we do not have products