

GRI Index 2009

Code	Definition	Indicator Type	Chapter	Page	Included in the Report
Profile					
Strategy and Analysis					
1.1	Statement from the most senior decisionmaker of the organization about the relevance of sustainability to the organization and its strategy.	-	0	Report from the Chairman	4 ✓
1.2	Description of key impacts, risks, and opportunities.	-	3	Commitment to Sustainability	28-30 ✓
			13	Transparency and Rigor in Management	199-201 ✓
Organisation Profile					
2.1	Name of the organization	-	2	Company Profile	21 ✓
2.2	Primary brands, products, and/or services	-	2	Company Profile	22-23 ✓
2.3	Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures.	-	2	Company Profile	21 ✓
2.4	Location of organization's headquarters.	-	2	Company Profile	21 ✓
2.5	"Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report."	-	2	Company Profile	24 ✓
2.6	Nature of ownership and legal form.	-	2	Company Profile	21 ✓
			7	Abengoa and Its Shareholders	76 ✓
2.7	Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).	-	2	Company Profile	22-23 ✓
2.8	Scale of the reporting organization.	-	1	Report Preparation Process	25 ✓
			7	Abengoa and Its Shareholders	75 ✓
2.9	"Significant changes during the reporting period regarding size, structure, or ownership."	-	2	Company Profile	26 ✓
2.10	Awards received in the reporting period.	-	14	Awards and Prizes	211-216 ✓
Report Parameters					
Report Profile					
3.1	Reporting period for information provided.	-	1	Report Preparation Process	7 ✓
3.2	Date of most recent previous report.	-	1	Report Preparation Process	7 ✓
3.3	Reporting cycle.	-	1	Report Preparation Process	16 ✓
3.4	Contact point for questions regarding the report or its contents.	-	1	Report Preparation Process	18 ✓
Report Scope and Boundary					
3.5	Process for defining report content.	-	1	Report Preparation Process	11-12 ✓
3.6	Boundary of the report.	-	1	Report Preparation Process	7 ✓
3.7	Limitaciones del alcance o cobertura de la memoria.	-	1	Report Preparation Process	7 ✓
3.8	Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organizations.	-	1	Report Preparation Process	7 ✓
3.9	Data measurement techniques and the bases of calculations, including assumptions and techniques underlying estimations applied to the compilation of the Indicators and other information in the report.	-	1	Report Preparation Process	8 ✓
3.10	Explanation of the effect of any restatements of information provided in earlier reports, and the reasons for such re-statement.	-	1	Report Preparation Process	7 ✓
3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.	-	1	Report Preparation Process	7 ✓

Code	Definition	Indicator Type	Chapter	Page	Included in the Report
GRI Context Index					
3.12	Table identifying the location of the Standard Disclosures in the report.	-	1	Report Preparation Process	Anexo C ✓
Assurance					
3.13	Policy and current practice with regard to seeking external assurance for the report.	-	1	Report Preparation Process	8 ✓
Governance, Commitments, and Engagement					
Governance					
4.1	Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight.	-	13	Transparency and Rigor in Management	192-195 ✓
4.2	"Indicate whether the Chair of the highest governance body is also an executive officer (and, if so, their function within the organization's management and the reasons for this arrangement)."	-	13	Transparency and Rigor in Management	192 ✓
4.3	For organizations that have a unitary board structure, state the number of members of the highest governance body that are independent and/or non-executive members.	-	13	Transparency and Rigor in Management	192 ✓
4.4	Mecanismos de los accionistas y empleados para comunicar recomendaciones o indicaciones al máximo órgano de gobierno.	-	7	Abengoa and Its Shareholders	79-80 ✓
4.5	Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organization's performance (including social and environmental performance).	-	Tomo IV	Informe de Gobierno Corporativo	11 y 64 -
4.6	"Processes in place for the highest governance body to ensure conflicts of interest are avoided."	-	13	Transparency and Rigor in Management	195 ✓
4.7	Process for determining the qualifications and expertise of the members of the highest governance body for guiding the organization's strategy on economic, environmental, and social topics.	-	Tomo IV	Informe de Gobierno Corporativo	8 -
4.8	Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation.	-	3	Commitment to Sustainability	34 ✓
4.9	Procedures of the highest governance body for overseeing the organization's identification and management of economic, environmental, and social performance, including relevant risks and opportunities, and adherence or compliance with internationally agreed standards, codes of conduct, and principles.	-	13	Transparency and Rigor in Management	192-195 ✓
4.10	Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.	-	13	Transparency and Rigor in Management	192-195 ✓
Commitments to External Initiatives					
4.11	Explanation of whether and how the precautionary approach or principle is addressed by the organization.	-	13	Transparency and Rigor in Management	207,208 ✓
4.12	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses.	-	5	Commitment to Corporate Social Responsibility	57-59 ✓
4.13	Memberships in associations (such as industry associations) and/or national/international advocacy organizations in which the organization.	-	4 11	Commitment to Innovation Abengoa and the Community	51 ✓ 140-142 ✓
Stakeholder Engagement					
4.14	List of stakeholder groups engaged by the organization.	-	5	Commitment to Corporate Social Responsibility	61 ✓
4.15	Basis for identification and selection of stakeholders with whom to engage.	-	5	Commitment to Corporate Social Responsibility	60-61 ✓
4.16	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.	-	5	Commitment to Corporate Social Responsibility	61-63 ✓

Code	Definition	Indicator Type	Chapter	Page	Included in the Report
4.17	Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting.	-	6	Chief Aspects of Corporate Social Responsibility at Abengoa	72-73 ✓

Economic Performance (Pg. 64-66)

Code	Definition	Indicator Type	Chapter	Page	Included in the Report
Economic Performance Indicators					
EC1	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.	P	5	Commitment to Corporate Social Responsibility	64 ✓
EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change.	P	3	Commitment to Sustainability	28-33 ✓
EC3	Coverage of the organization's defined benefit plan obligations.	P	10	Abengoa and Its People	127-128 ✓
EC4	Significant financial assistance received from government.	P	5	Commitment to Corporate Social Responsibility	64 ✓
Market Presence					
EC5	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.	A	10	Abengoa and Its People	118 ✓
EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.	P	9	Abengoa and Its Suppliers	102 ✓
EC7	Procedures for local hiring and proportion of senior management hired from the local community at locations of significant operation.	P	10	Abengoa and Its People	117 ✓
Indirect Economic Impacts					
EC8	"Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, inkind, or pro bono engagement."	P	5	Commitment to Corporate Social Responsibility	65 ✓

Environmental Performance (Pg. 160-161)

Code	Definition	Indicator Type	Chapter	Page	Included in the Report
Materials					
EN1	Materials used by weight or volume.	P	12	The Environment and Climate Change	171-172 ✓
EN2	Percentage of materials used that are recycled input materials.	P	12	The Environment and Climate Change	172 ✓
Energy					
EN3	Direct energy consumption by primary energy source.	P	12	The Environment and Climate Change	174-175 ✓
EN4	Indirect energy consumption by primary source.	P	12	The Environment and Climate Change	175 ✓
Water					
EN8	Total water withdrawal by source.	P	12	The Environment and Climate Change	176 ✓
EN9	Water sources significantly affected by withdrawal of water.	A	12	The Environment and Climate Change	176 ✓

Code	Definition	Indicator Type	Chapter		Page	Included in the Report
Biodiversity						
EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	P	12	The Environment and Climate Change	185 Tabla I	✓
EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	P	12	The Environment and Climate Change	187 Tabla III	✓
EN13	Habitats protected or restored.	A	12	The Environment and Climate Change	189 Tabla V	✓
EN14	Strategies, current actions, and future plans for managing impacts on biodiversity.	A	12	The Environment and Climate Change	188 Tabla IV	✓
EN15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.	A	12	The Environment and Climate Change	186 Tabla II	✓
Emissions, Effluents, and Waste						
EN16	Total direct and indirect greenhouse gas emissions by weight.	P	12	The Environment and Climate Change	182	✓
EN17	Other relevant indirect greenhouse gas emissions by weight.	P	12	The Environment and Climate Change	182	✓
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved.	A	12	The Environment and Climate Change	183	✓
EN19	Emissions of ozone-depleting substances by weight.	P	12	The Environment and Climate Change	183	✓
EN20	NO, SO, and other significant air emissions by type and weight.	P	12	The Environment and Climate Change	184	✓
EN21	Total water discharge by quality and destination.	P	12	The Environment and Climate Change	176	✓
EN22	Total weight of waste by type and disposal method.	P	12	The Environment and Climate Change	177-178	✓
EN23	Total number and volume of significant spills.	P	12	The Environment and Climate Change	177	✓
EN24	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally.	A	12	The Environment and Climate Change	178	✓
EN25	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff.	A	12	The Environment and Climate Change	176	✓
Products and Services						
EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.	P	12	The Environment and Climate Change	183	✓
EN27	Percentage of products sold and their packaging materials that are reclaimed by category.	P	12	The Environment and Climate Change	179	✓
Compliance						
EN28	Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with environmental laws and regulations.	P	12	The Environment and Climate Change	190	✓

Labor Practices and Decent Work Performance

Code	Definition	Indicator Type	Chapter		Page	Included in the Report
Labor Practices and Decent Work					(Pg. 110-111)	
Employment						
LA1	Total workforce by employment type, employment contract, and region.	P	10	Abengoa and Its People	113-115	✓
LA2	Total number and rate of employee turnover by age group, gender, and region.	P	10	Abengoa and Its People	116	✓
LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.	A	10	Abengoa and Its People	127-128	✓
Labor/Management Relations						
LA4	Percentage of employees covered by collective bargaining agreements.	P	10	Abengoa and Its People	118	✓
LA5	Minimum notice period(s) regarding operational changes, including whether it is specified in collective agreements.	P	10	Abengoa and Its People	119	✓
Occupational Health and Safety						
LA6	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs.	A	10	Abengoa and Its People	131	✓
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of workrelated fatalities by region.	P	10	Abengoa and Its People	132	✓
LA8	Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.	P	10	Abengoa and Its People	134	✓
LA9	Health and safety topics covered in formal agreements with trade unions.	A	10	Abengoa and Its People	131-132	✓
Training and Education						
LA10	Average hours of training per year per employee by employee category.	P	10	Abengoa and Its People	123	✓
LA11	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	A	10	Abengoa and Its People	121-122	✓
LA12	Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening.	A	10	Abengoa and Its People	126	✓
Diversity and Equal Opportunity						
LA13	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.	P	10	Abengoa and Its People	117	✓
LA14	Ratio of basic salary of men to women by employee category.	P	10	Abengoa and Its People	117	✓
Human Rights					(Pg. 116,118,57-59)	
Investment and Procurement Practices						
HR1	Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening.	P	9	Abengoa and Its Suppliers	103-104	✓
HR2	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.	P	9	Abengoa and Its Suppliers	103-104	✓
HR3	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.	A	10	Abengoa and Its People	123	✓
Non Discrimination						
HR4	Total number of incidents of discrimination and actions taken.	P	10	Abengoa and Its People	111	✓
Freedom of Association and Collective Bargaining						
HR5	Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights.	P	10	Abengoa and Its People	109-110,118	✓

Code	Definition	Indicator Type	Chapter	Page	Included in the Report
Child Labor					
HR6	Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor.	P	10	Abengoa and Its People	109-110,118 ✓
Forced and Compulsory Labor					
HR7	Operations identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of forced or compulsory labor.	P	10	Abengoa and Its People	109-110,118 ✓
Society Performance Indicators					(Pg. 53,60-61)
Community					
SO1	Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting.	P	11	Abengoa and the Community	139-146 (*) ✓
Corruption					
SO2	Percentage and total number of business units analyzed for risks related to corruption.	P	13	Transparency and Rigor in Management	207 ✓
SO3	Percentage of employees trained in organization's anti-corruption policies and procedures.	P	10	Abengoa and Its People	123 ✓
			13	Transparency and Rigor in Management	208 ✓
SO4	Actions taken in response to incidents of corruption.	P	13	Transparency and Rigor in Management	207 ✓
Public Policy					
SO5	Public policy positions and participation in public policy development and lobbying.	P	5	Commitment to Corporate Social Responsibility	64 ✓
Compliance					
SO8	Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with laws and regulations.	P	13	Transparency and Rigor in Management	208 ✓
Product Responsibility Performance Indicators					(Pg. 85-86, 91-92)
Customer Health and Safety					
PR1	Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures.	P	8	Abengoa and Its Customers	91-93 ✓
PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes.	A	8	Abengoa and Its Customers	91 ✓
Product and Service Labeling					
PR3	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.	P	8	Abengoa and Its Customers	96 ✓
PR4	Total number of incidents of non-compliance with regulations and	A	8	Abengoa and Its Customers	96 ✓
PR5	voluntary codes concerning product and service information and labeling, by type of outcomes.	A	8	Abengoa and Its Customers	87-90 ✓
Marketing Communications					
PR6	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.	P	8	Abengoa and Its Customers	97 ✓
PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.	A	8	Abengoa and Its Customers	97 ✓
Customer Privacy					
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	A	8	Abengoa and Its Customers	97 ✓
Compliance					
PR9	Monetary value of significant fines for noncompliance with laws and regulations concerning the provision and use of products and services.	P	8	Abengoa and Its Customers	97 ✓

* Verification was conducted solely on the table associated with the figures for main projects (p. 139), in addition to the information in Appendix B.

ABENGOA