



Definitions

AA Certification: principles contained in the Web Accessibility Initiative (WAI). ([+ info](#))

AA1000AS standard: international rules on sustainability assurance based on the principles of inclusiveness, materiality, and responsiveness.

Abengoa's Common Management Systems: norms and procedures of mandatory compliance for all Abengoa employees and businesses that have been devised to mitigate risks through control processes and procedures for authorizing exceptions.

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

Carbon footprint: amount of greenhouse gas emissions released into the atmosphere as the result of company activity.

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

Clean Development Mechanism (CDM): one of the three flexibility mechanisms envisaged under the Kyoto Protocol to enhance the roll-out of projects aimed at reducing greenhouse gas emissions in developing countries (Parties not included in Annex I) in cooperation with developed countries (Appendix I). The mechanism is defined in Article 12 of the Protocol and aims to help developed countries meet their GHG limitation and reduction commitments, while also helping developing nations to ensure sustainable development.

Dow Jones Sustainability Index (DJSI): index that 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): set of environmental indicators created by Abengoa to contribute to enhanced business management, enabling the company to measure and compare the sustainability of its activities and establish future improvement goals.

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

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

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

Greenhouse gas inventory: the set of procedures and tools provided under an internal norm designed by Abengoa on the basis of international standards aimed at gaining exhaustive knowledge of the direct and indirect GHG emissions resulting from each company activity, including emissions derived from third party-acquired products and services. The inventory thereby helps to promote environmentally responsible practices among suppliers.

Guidance: orientation regarding the company's key figures in order to estimate results prior to official publication of financial figures.

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, while evaluating the company's responsiveness to stakeholder expectations.

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

ISO 14001: international certification of environmental management systems.

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

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

ISO 27001: international standard establishing requirements related to information security management systems.

ISO 9001: international certification of quality management systems.

Leadership in Energy & Environmental Design (LEED) certification: system that certifies the sustainability of building projects using a common measurement standard. ([+ info](#))

Local directive: directives that apply in the region in which the Abengoa company in question operates in accordance with the regulatory backdrop.

Local supplier: any supplier that has a permanent business base in the country and is considered tax resident in the same country, including in its invoices a tax identification number issued by the tax authorities for the country in question.

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.

R&D+i: Research, Development and Innovation.

Roadshows: information sessions targeting investors and analysts and conducted by the company for the purpose of presenting financial results.

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

Sarbanes-Oxley (SOX) Act: set of regulations of mandatory compliance for all companies listed in the USA 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](#))

Social action: initiative intended to meet basic social needs and expectations.
Universal Declaration of Human Rights: a common ideal of attainment for all individuals and institutions to promote respect for freedoms and rights and to secure their universal

recognition and application. Approved on December 10, 1948 by the General Assembly of the United Nations.

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

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

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

Sustainable development or sustainability: having the capacity to meet the needs of present generations without compromising the ability of future generations to meet their own needs.

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

US Foreign Corrupt Practices Act (FCPA): set of regulations prohibiting USA companies and any of their subsidiaries, regardless of the location of employees and operations, from directly or indirectly resorting to bribery of foreign public officials for the purpose of gain. ([+ info](#))

Web Accessibility Initiative (WAI): web design enabling people with disabilities to better perceive, understand, browse and interact with the Web.

Units of measurement					
Magnitude	Name	Symbol	Magnitude	Name	Symbol
Length	meter	m	Energy	joule	J
Area		m ²	Energy		Wh
Area	hectare	ha	Power	volt	V
Volume		m ³	Power	watt	W
Volume	liter	L	Mass	gram	g
Time	second	s	Mass	ton	t
Time	hour	h	10 ³	kilo	k
Time	second	s	10 ⁶	mega	M
Speed		km/h	10 ⁹	giga	G
Speed		m/s	10 ¹²	tera	T

Foreign currency	
Currency	Symbol
Euro	€
US Dollar	\$
Brazilian Real	BRL

Other considerations		
One trillion	1 T€	1.000.000.000.000 €
One billion	1 G€	1.000.000.000 €
Million	1 M€	1.000.000 €
Thousand	1 k€	1.000 €