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GRI index



Code	Definition	Indicator Type	Chapter	Page	Included in the Report
Profile					
Strategy and Analysis					
1.1	Statement from the most senior decision-maker of the organization	–	Letter from the chairman	3	✓
1.2	Description of key impacts, risks, and opportunities.	–	7 Environment	58	✓
Organizational Profile					
2.1	Name of the organization.	–	2 Innovative technology Back cover	17 195	✓
2.2	Primary brands, products, and/or services.	–	2 Innovative technology	18	✓
2.3	Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures.	–	2 Innovative technology	19	✓
2.4	Location of organization's headquarters.	–	2 Innovative technology	26	✓
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 Innovative technology	26	✓
2.6	Nature of ownership and legal form.	–	2 Innovative technology 8.5 Shareholders	26 126	✓ ✓
2.7	Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).	–	2 Innovative technology	26	✓
2.8	Scale of the reporting organization.	–	6 RMA ⁽¹⁾ 8.5 Shareholders	56 126	✓ ✓
2.9	Significant changes during the reporting period regarding size, structure, or ownership.	–	2 Innovative technology About this report 13 Appendix D	23-25 5 180	✓ ✓ ✓
2.10	Awards received in the reporting period.	–	2 Innovative technology	27	✓
Report parameters					
Report profile					
3.1	Reporting period (e.g., fiscal/calendar year) for information provided.	–	About this report	5	✓
3.2	Date of most recent previous report (if any).	–	About this report	5	✓
3.3	Reporting cycle (annual, biennial, etc.)	–	About this report	5	✓
3.4	Contact point for questions regarding the report or its contents.	–	Back cover	195	✓
Report scope and boundary					
3.5	Process for defining report content.	–	About this report	6, 9-11	✓
3.6	Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). See GRI Boundary Protocol for further guidance.	–	About this report Appendix E	5 181-194	✓ ✓
3.7	State any specific limitations on the scope or boundary of the report (see completeness principle for explanation of scope).	–	About this report	5	✓

(1) Responsible management assessment.

Code	Definition	Indicator Type	Chapter	Page	Included in the Report
Profile					
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.	–	About this report	5	✓
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. Explain any decisions not to apply, or to substantially diverge from, the GRI Indicator Protocols.	–	About this report	12	Partially ⁽²⁾
			4 Strategy for a sustainable future	34-35	✓
3.10	Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g., mergers/acquisitions, change of base years/periods, nature of business, measurement methods).	–	About this report	5	✓
3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.	–	About this report	5	✓
3.12	Table identifying the location of the Standard Disclosures in the report.	–	11 GRI Index	158-167	✓
3.13	Policy and current practice with regard to seeking external assurance for the report.	–	About this report	12	✓
			10 External verification	146-156	
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.	–	9 Corporate governance	132-137	✓
4.2	Indicate whether the Chair of the highest governance body is also an executive officer.	–	9 Corporate governance	132-134	✓
4.3	For organizations that have a unitary board structure, state the number and gender of members of the highest governance body that are independent and/or non-executive members.	–	9 Corporate governance	132-134	✓
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.	–	8 People	77-78	✓
			8.1 Our team	88	✓
			8.5 Shareholders	130	✓
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).	–	9 Corporate governance	134	✓
4.6	Processes in place for the highest governance body to ensure conflicts of interest are avoided.	–	9 Corporate governance	135	✓
4.7	Process for determining the composition, qualifications, and expertise of the members of the highest governance body and its committees, including any consideration of gender and other indicators of diversity.	–	9 Corporate governance	138	✓
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.	–	2 Strategy for a sustainable future	18	✓
			8.1 Our team	92	✓
			9 Corporate governance	138	✓

(2) The entire methodology and basis for indicator calculation was applied in accordance with the protocols established in the reporting system.

Code	Definition	Indicator Type	Chapter	Page	Included in the Report
Profile					
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.	–	9 Corporate governance	134-135	✓
4.10	Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.	–	9 Corporate governance	134	✓
Commitments to external initiatives					
4.11	Explanation of whether and how the precautionary approach or principle is addressed by the organization.	–	9 Corporate governance	138-143	✓
4.12	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses.	–	4 Strategy for a sustainable future	35-37	✓
4.13	Memberships in associations (such as industry associations) and/or national/international advocacy organizations in which the organization: Has positions in governance bodies; Participates in projects or committees; Provides substantive funding beyond routine membership dues; or Views membership as strategic.	–	8.1 Our team	85-86	✓
			8.2 Communities	98	✓
			9 Corporate governance	132-134	✓
Stakeholder engagement					
4.14	List of stakeholder groups engaged by the organization.	–	8 People	77-79	✓
4.15	Basis for identification and selection of stakeholders with whom to engage.	–	About this report	6 - 7	✓
4.16	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.	–	About this report	8-9	Partially ⁽³⁾
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.	–	About this report	8-9	✓

(3) The frequency by type and category is not specified due to the fact that this would entail information whose exhaustive nature would exceed the purpose of the report.

Economic Performance

Code	Definition	Indicator Type	Chapter	Page	Included in the Report	
Economic performance						
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	1	Abengoa in figures	14-15	✓
			6	RMA	56	✓
			8.2	Communities	96-97	✓
			13	Appendix A	173	✓
			13	Appendix C	175-179	✓
EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change.	P	7	Environment	58	✓
EC3	Coverage of the organization's defined benefit plan obligations.	P	8.1	Our team	89	✓
EC4	Significant financial assistance received from government.	P	6	RMA	56	✓
Market presence						
EC5	Range of ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation.	A	8.1	Our team	91	✓
EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.	P	1	Abengoa in figures	14	✓
			6	RMA	56	✓
			8.4	Suppliers	123	✓
			13	Appendix B	174	✓
EC7	Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation.	P	8.1	Our team	87	✓
Indirect economic impacts						
EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.	P	8.2	Communities	101-102	✓

Environmental Performance

Code	Definition	Indicator Type	Chapter	Page	Included in the Report
Materials					
EN1	Materials used by weight or volume.	P	7 Environment	61-62	✓
EN2	Percentage of materials used that are recycled input materials.	P	7 Environment	61-62	✓
Energy					
EN3	Direct energy consumption by primary energy source.	P	6 RMA	56	✓
			7 Environment	63	✓
EN4	Indirect energy consumption by primary source.	P	7 Environment	63-64	✓
EN5	Energy saved due to conservation and efficiency improvements.	A	7 Environment	64	✓
EN6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.	A	7 Environment	64	✓
EN7	Initiatives to reduce indirect energy consumption and reductions achieved.	P	7 Environment	64	✓
Water					
EN8	Total water withdrawal by source.	P	6 RMA	56	✓
			7 Environment	64	✓
EN9	Water sources significantly affected by withdrawal of water.	A	7 Environment	64	✓
EN10	Percentage and total volume of water recycled and reused.	A	6 RMA	56	✓
			Environment	65	✓
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	7 Environment	69	✓
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	7 Environment	69	✓
EN13	Habitats protected or restored.	A	7 Environment	69	✓
EN14	Strategies, current actions, and future plans for managing impacts on biodiversity.	A	7 Environment	69	✓
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	7 Environment	69	✓

Code	Definition	Indicator Type	Chapter	Page	Included in the Report
Emissions, effluents and waste					
EN16	Total direct and indirect greenhouse gas emissions by weight.	P	1 Abengoa in figures	14	✓
			6 RMA	56	✓
			7 Environment	71	✓
EN17	Other relevant indirect greenhouse gas emissions by weight.	P	6 RMA	56	✓
			7 Environment	71	✓
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved.	A	7 Environment	75	✓
EN19	Emissions of ozone-depleting substances by weight.	P	7 Environment	68	✓
EN20	NOx, SOx, and other significant air emissions by type and weight.	P	7 Environment	68	✓
EN21	Total water discharge by quality and destination.	P	7 Environment	65-66	✓
EN22	Total weight of waste by type and disposal method.	P	7 Environment	66-68	✓
EN23	Total number and volume of significant spills.	P	7 Environment	66	✓
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	7 Environment	67	✓
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	7 Environment	66	✓
Products and services					
EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.	P	7 Environment	69	✓
EN27	Percentage of products sold and their packaging materials that are reclaimed by category.	P	7 Environment	69	✓
Compliance					
EN28	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	P	7 Environment	70	✓
Transport					
EN29	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.	A	7 Environment	69	✓
Overall					
EN30	Total environmental protection expenditures and investments by type.	A	7 Environment	70	✓

Social Performance

Code	Definition	Indicator Type	Chapter		Page	Included in the Report
Labor practices and decent work						
Employment						
LA1	Total workforce by employment type, employment contract, and region, broken down by gender.	P	1	Abengoa in figures	15	✓
			6	RMA	56	✓
			8.1	Our team	81-82	✓
LA2	Total number and rate of new employee hires and employee turnover by age group, gender, and region.	P	8.1	Our team	83	✓
LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.	A	8.1	Our team	89	✓
LA15	Return to work and retention rates after parental leave, by gender.	P	8.1	Our team	83	✓
Labor/management relations						
LA4	Percentage of employees covered by collective bargaining agreements.	P	8.1	Our team	90	✓
LA5	Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements.	P	8.1	Our team	90	✓
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	8.1	Our team	92	✓
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region and by gender.	P	6	RMA	56	✓
			8.1	Our team	93-94	✓
LA8	Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.	P	8.1	Our team	83	✓
LA9	Health and safety topics covered in formal agreements with trade unions.	A	8.1	Our team	92	✓
Training and education						
LA10	Average hours of training per year per employee by gender, and by employee category.	P	1	Abengoa in figures	14-15	Partially ⁽⁴⁾
			8.1	Our team	81-82	
			6	RMA	56	
LA11	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	A	8.1	Our team	87	✓
LA12	Percentage of employees receiving regular performance and career development reviews, by gender.	A	8.1	Our team	87	✓

(4) This does not include information by gender and by employee category.

Code	Definition	Indicator Type	Chapter	Page	Included in the Report
Diversity and equal opportunity					
LA13	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.	P	9	Corporate governance	132-134 Partially ⁽⁵⁾
LA14	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation.	P	8.1	Our team	91 ✓
Human rights					
Investment and procurement practices					
HR1	Percentage and total number of significant investment agreements and contracts that include clauses incorporating human rights concerns, or that have undergone human rights screening.	P	9	Corporate governance	138 ✓
HR2	Percentage of significant suppliers, contractors and other business partners that have undergone human rights screening, and actions taken.	P	1	Abengoa in figures	14-15 ✓
			6	RMA	56 ✓
			8.4	Suppliers	121 ✓
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	6	RMA	56 ✓
				Our team	89 ✓
Non-discrimination					
HR4	Total number of incidents of discrimination and corrective actions taken.	P	8.1	Our team	90 ✓
Freedom of association and collective bargaining					
HR5	Operations and significant suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and actions taken to support these rights.	P	8.1	Our team	90 ✓
Child labor					
HR6	Operations and significant suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor.	P	8.1	Our team	90 ✓
Prevention of forced and compulsory labor					
HR7	Operations and significant suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor.	P	8.1	Our team	90 ✓
Security practices					
HR8	Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations.	A	8.1	Our team	90 ✓
Indigenous rights					
HR9	Total number of incidents of violations involving rights of indigenous people and actions taken.	A	8.2	Communities	101 ✓
HR10	Percentage and total number of operations that have been subject to human rights reviews and/or impact assessments.	P	8.1	Suppliers	121 ✓
HR11	Number of grievances related to human rights filed, addressed and resolved through formal grievance mechanisms.	P	8.1	Our team	90 ✓

(5) This does not include information on minority groups.

Code	Definition	Indicator Type	Chapter		Page	Included in the Report
Society						
Local communities						
SO1	Percentage of operations with implemented local community engagement, impact assessments, and development programs.	P	8.2	Communities	101-102	✓
			13	Appendix C	175-179	✓
SO9	Operations with significant potential or actual negative impacts on local communities.	P	8.2	Communities	103	✓
SO10	Prevention and mitigation measures implemented in operations with significant potential or actual negative impacts on local communities.	P	8.2	Communities	103	✓
Corruption						
SO2	Percentage and total number of business units analyzed for risks related to corruption.	P	6	RMA	56	✓
			9	Corporate governance	138	✓
SO3	Percentage of employees trained in organization's anti-corruption policies and procedures.	P	6	RMA	56	✓
			8.1	Our team	89	✓
SO4	Actions taken in response to incidents of corruption.	P	6	RMA	56	✓
			9	Corporate governance	138	✓
Public policy						
SO5	Public policy positions and participation in public policy development and lobbying.	P	9	Corporate governance	139	✓
SO6	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.	A	9	Corporate governance	139	✓
SO7	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.	P	9	Corporate governance	138	✓
Compliance						
SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	P	9	Corporate governance	138	✓
Product responsibility						
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	8.3	Customers	113	✓
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	8.3	Customers	113	✓

Code	Definition	Indicator Type	Chapter		Page	Included in the Report
Product and service labelling						
PR3	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.	P	8.3	Customers	115	✓
PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.	A	8.3	Customers	115	✓
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	A	8.3	Customers	111-112	✓
Marketing communications						
PR6	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.	P	8.3	Customers	112	✓
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	8.3	Customers	112	✓
Customer privacy						
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	A	8.3	Customers	113	✓
Compliance						
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.	P	8.3	Customers	112	✓

Indicator	Definition	Page	Included in the Report
Management Approach			
DMA EC	Disclosure on Management Approach - EC	14-15, 56, 58, 87, 89, 91, 96-97, 101-102, 123, 172, 174-178	✓
DMA EN	Disclosure on Management Approach - EN	56, 58-75	✓
DMA LA	Disclosure on Management Approach - LA	14-15, 56, 81-83, 87, 89-90, 92-94, 132-134	✓
DMA HR	Disclosure on Management Approach - HR	14-15, 56, 89-90, 101, 121	✓
DMA SO	Disclosure on Management Approach - SO	56, 89, 103, 138-139, 174-178	✓
DMA PR	Disclosure on Management Approach - PR	111-117	✓