



11

GRI Index

11 GRI Index

Profile disclosure	Description	Indicator type	Chapter	Page	Included in the report
1. 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	-	Letter from the chairman	3	✓
2. Organizational profile					
2.1	Name of the organization	-	02 Innovative technology solutions for sustainability	20	✓
2.2	Primary brands, products, and/or services	-	02 Innovative technology solutions for sustainability	21	✓
2.3	Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures	-	02 Innovative technology solutions for sustainability	21	✓
2.4	Location of organization's headquarters	-	02 Innovative technology solutions for sustainability	29	✓
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	-	02 Innovative technology solutions for sustainability	29	✓
2.6	Nature of ownership and legal form		08.5 Shareholders	126	✓
2.7	Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries)	-	02 Innovative technology solutions for sustainability	26	✓
2.8	Scale of the reporting organization		08.5 Shareholders	114	✓
2.9	Significant changes during the reporting period regarding size, structure, or ownership		- About this report	7	✓
			- Appendix C	180-181	✓
2.10	Awards received in the reporting period	-	04 Strategy for a sustainable future	41	✓
3. Report parameters					
3.1	Reporting period (e.g., fiscal/calendar year) for information provided	-	- About this report	6	✓
3.2	Date of most recent previous report (if any)	-	- About this report	6	✓
3.3	Reporting cycle (annual, biennial, etc.)	-	- About this report	6	✓
3.4	Contact point for questions regarding the report or its contents	-	Back cover	182	✓
3.5	Process for defining report content	-	- About this report	10-13	✓
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	7	✓
3.7	State any specific limitations on the scope or boundary of the report (see completeness principle for explanation of scope)	-	- About this report	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	-	- About this report	5	✓

11 GRI Index

Profile disclosure	Description	Indicator type		Chapter	Page	Included in the report
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	13-14	Partially ¹
			04	Strategy for a sustainable future	36	
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	7	✓
3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report	-	-	About this report	7	✓
3.12	Table identifying the location of the Standard Disclosures in the report	-	11	GRI Index	161-171	✓
3.13	Policy and current practice with regard to seeking external assurance for the report	-	-	About this report	13-14	✓
			10	External verification	149-159	
4. Governance, commitments, and engagement						
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	-	09	Good governance	135-139	✓
4.2	Indicate whether the Chair of the highest governance body is also an executive officer	-	09	Good governance	136	✓
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	-	09	Good governance	135	✓
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body	-	08	People	79-81	✓
			08.5	Shareholders	117	
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)	-	09	Good governance	137	✓
4.6	Processes in place for the highest governance body to ensure conflicts of interest are avoided	-	09	Good governance	138	✓
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	-	09	Good governance	137-138	
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	-	02	Strategy for a sustainable future	20	✓

(1) Bases of calculations have not been included for all the indicators

11 GRI Index

Profile disclosure	Description	Indicator type	Chapter	Page	Included in the report
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.	-	09 Good governance	139	✓
4.10	Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.	-	09 Good governance	137	✓
4.11	Explanation of whether and how the precautionary approach or principle is addressed by the organization.	-	09 Good governance	143	
4.12	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses.	-	04 Strategy for a sustainable future	36	✓
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.	-	09 Good governance	143	✓
			08.1 Our team	90	
4.14	List of stakeholder groups engaged by the organization.	-	08 People	79-81	✓
			083 Stakeholders	117	
4.15	Basis for identification and selection of stakeholders with whom to engage.	-	- About this report	8	✓
4.16	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.	-	- About this report	8	✓
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	11-'13	✓

11 GRI Index

Profile disclosure	Description	Indicator type	Chapter	Page	Included in the report	
Economic Performance Indicators						
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	01	Abengoa in figures	18	✓
		P	06	Responsible management balance sheet	57	
		P	08.2	Communities	101	
		P	-	Appendix A	178	
EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change.	P	07	Environment	59	✓
EC3	Coverage of the organization's defined benefit plan obligations.	P	08.1	Our team	92	Partially ²
EC4	Significant financial assistance received from government.	P	06	Responsible management balance sheet	57	✓
Market presence						
EC5	Range of ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation.	A	08.1	Our team	95	✓
EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.	P	01	Abengoa in figures	16	✓
		P	06	Responsible management balance sheet	57	
		P	08.4	Suppliers	120, 124	
		P	-	Appendix B	179	
EC7	Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation.	P	08.1	Our team	86	✓
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	08.2	Communities	105	✓
EC9	Understanding and describing significant indirect economic impacts, including the extent of impacts.	P	08.2	Communities	105	✓

(2) It is included in Employee benefits in Our team chapter

11 GRI Index

Profile disclosure	Description	Indicator type		Chapter	Page	Included in the report
Environmental Performance Indicators						
Materials						
EN1	Materials used by weight or volume	P	07	Environment	62-63	✓
EN2	Percentage of materials used that are recycled input materials	P	07	Environment	63	✓
Energy						
EN3	Direct energy consumption by primary energy source	P	06	Responsible management balance sheet	57	✓
		P	07	Environment	64	
EN4	Indirect energy consumption by primary source	P	07	Environment	64-65	✓
EN5	Energy saved due to conservation and efficiency improvements	A	07	Environment	65	✓
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	07	Environment	65	✓
EN7	Initiatives to reduce indirect energy consumption and reductions achieved	A	07	Environment	65	✓
Water						
EN8	Total water withdrawal by source	P	06	RMA	57	✓
		P	07	Environment	66	
EN9	Water sources significantly affected by withdrawal of water	A	07	Environment	66	✓
EN10	Percentage and total volume of water recycled and reused	A	06	RMA	57	✓
		A	07	Environment	66	
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	07	Environment	74	✓
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	07	Environment	74	✓
EN13	Habitats protected or restored	A	07	Environment	75	✓
EN14	Strategies, current actions, and future plans for managing impacts on biodiversity	A	07	Environment	75	✓
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	07	Environment	74	✓
Emissions, effluents and waste						
EN16	Total direct and indirect greenhouse gas emissions by weight		06	Responsible management balance sheet	57	✓
			07	Environment	70-71	
EN17	Other relevant indirect greenhouse gas emissions by weight	P	06	Responsible management balance sheet	57	✓
		P	07	Environment	70-71	

11 GRI Index

Profile disclosure	Description	Indicator type		Chapter	Page	Included in the report
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved	A	07	Environment	73	✓
EN19	Emissions of ozone-depleting substances by weight	P	07	Environment	69	✓
EN20	NOx, SOx, and other significant air emissions by type and weight	P	07	Environment	69	✓
EN21	Total water discharge by quality and destination	P	07	Environment	67	✓
EN22	Total weight of waste by type and disposal method	P	07	Environment	68	✓
EN23	Total number and volume of significant spills	P	07	Environment	67	✓
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	07	Environment	68-69	✓
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	07	Environment	67	✓
Products and services						
EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation	P	07	Environment	75	✓
EN27	Percentage of products sold and their packaging materials that are reclaimed by category	P	07	Environment	75	✓
Compliance						
EN28	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations	P	07	Environment	77	✓
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	07	Environment	75	✓
Overall						
EN30	Total environmental protection expenditures and investments by type	P	07	Environment	77	✓

11 GRI Index

Profile disclosure	Description	Indicator type		Chapter	Page	Included in the report
Social Performance Indicators						
Social: labor practices and decent work						
Employment						
LA1	Total workforce by employment type, employment contract, and region, broken down by gender	P	01	Abengoa in figures	18	
		P	06	Responsible management balance sheet	57	✓
		P	08.1	Our team	83-85	
LA2	Total number and rate of new employee hires and employee turnover by age group, gender, and region	P	06	Responsible management balance sheet	57	✓
		P	08.1	Our team	87	
LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations	A	08.1	Our team	92	✓
LA15	Return to work and retention rates after parental leave, by gender	P	08.1	Our team	87	✓
Labor/management relations						
LA4	Percentage of employees covered by collective bargaining agreements	P	08.1	Our team	93	✓
LA5	Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements	P	08.1	Our team	93	✓
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	08.1	Our team	95-96	✓
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region and by gender	P	06	Responsible management balance sheet	57	Partially ³
		P	08.1	Our team	98	
LA8	Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases	P	08.1	Our team	89	✓
LA9	Health and safety topics covered in formal agreements with trade unions	A	08.1	Our team	95-96	✓
Training and education						
LA10	Average hours of training per year per employee by gender, and by employee category	P	01	Abengoa in figures	18	
		P	08.1	Our team	88-89	✓
		P	06	Responsible management balance sheet	57	
LA11	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings	A	08.1	Our team	90	✓
LA12	Percentage of employees receiving regular performance and career development reviews, by gender	A	08.1	Our team	90	✓

(3) It is not included the data of absenteeism broken down by gender

11 GRI Index

Profile disclosure	Description	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	09	Good governance	135	Partially ⁴
Equal remuneration for women and men						
LA14	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation	P	08.1	Our team	95	✓
Social: 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	09	Good governance	93	✓
HR2	Percentage of significant suppliers, contractors and other business partners that have undergone human rights screening, and actions taken	P	01	Abengoa in figures	18	
			06	Responsible management balance sheet	57	✓
			08.4	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	06	Responsible management balance sheet	57	✓
			08.1	Our team	92	
Non-discrimination						
HR4	Total number of incidents of discrimination and corrective actions taken	P	08.1	Our team	93	✓
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	08.1	Our team	93	✓
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	08.1	Our team	93	✓
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	08.1	Our team	93	✓
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	08.1	Our team	93	✓

(4) It is not included information on minority groups

11 GRI Index

Profile disclosure	Description	Indicator type		Chapter	Page	Included in the report
Indigenous rights						
HR9	Total number of incidents of violations involving rights of indigenous people and actions taken	A	08.2	Communities	107	✓
Assessment						
HR10	Percentage and total number of operations that have been subject to human rights reviews and/or impact assessments	P	08.4	Suppliers	121	✓
Remediation						
HR11	Number of grievances related to human rights filed, addressed and resolved through formal grievance mechanisms	P	08.1	Our team	93	✓
Social: society						
Local communities						
SO1	Percentage of operations with implemented local community engagement, impact assessments, and development programs	P	08.2	Communities	101-102	✓
SO9	Operations with significant potential or actual negative impacts on local communities	P	08.2	Communities	103	✓
SO10	Prevention and mitigation measures implemented in operations with significant potential or actual negative impacts on local communities	P	08.2	Communities	103	✓
Corruption						
SO2	Percentage and total number of business units analyzed for risks related to corruption	P	06	Responsible management balance sheet	57	✓
		P	09	Good governance	141,142	
SO3	Percentage of employees trained in organization's anti-corruption policies and procedures	P	06	Responsible management balance sheet	57	✓
		P	08.1	Our team	93	
SO4	Actions taken in response to incidents of corruption	P	09	Good governance	141	✓
Public policy						
SO5	Public policy positions and participation in public policy development and lobbying	P	09	Good governance	143	✓
SO6	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country	A	09	Good governance	143	✓
Anti-competitive behavior						
SO7	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes	P	09	Good governance	143	✓
Compliance						
SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations	P	09	Good governance	143	✓

11 GRI Index

Profile disclosure	Description	Indicator type	Chapter	Page	Included in the report
Social: 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	08.3 Customers	133	✓
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	08.3 Customers	132	✓
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	08.3 Customers	129	✓
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	08.3 Customers	129	✓
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction	A	08.3 Customers	131	✓
Marketing communications					
PR6	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship	P	08.3 Customers	132	✓
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	08.3 Customers	132	✓
Customer privacy					
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	A	08.3 Customers	133	✓
Compliance					
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services	P	08.3 Customers	132	✓

11 GRI Index

Proprietary indicators

N°	Description	Chapter	Page	
ID1	Number of patents	02	Innovative technology solutions for sustainability	23
		02	Innovative technology solutions for sustainability	24
		06	Responsible management balance sheet	57
ID2	R&D and innovation employees	02	Innovative technology solutions for sustainability	23
		06	Responsible management balance sheet	57
ID3_4	R&D and innovation investment effort (R&D and innovation investment/ revenues)*100 %	02	Innovative technology solutions for sustainability	23
		06	Responsible management balance sheet	57

11 GRI Index

Indicator	Definition	Page	Included in the report
DMA EC	Disclosure on management approach EC		
	Economic performance	18, 57, 101, 178	Partially
	Market presence	16, 57, 120, 124, 179	✓
	Indirect economic impacts	105	✓
DMA EN	Disclosure on management approach EN		
	Materials	62-63	✓
	Energy	57, 64-65	✓
	Water	57, 66	✓
	Biodiversity	74-75	✓
	Emissions, effluents and waste	57, 67-69, 70-71, 73	✓
	Products and services	75	✓
	Compliance	77	✓
	Transport	75	✓
	Overall	77	✓
DMA LA	Disclosure on management approach LA		
	Employment	18, 57, 83-87, 92	✓
	Labor/management relations	93	✓
	Occupational health and safety	57, 95-96, 98	Partially
	Training and education	18, 57, 88-89	✓
	Diversity and equal opportunity	135	Partially
	Equal remuneration for women and men	93	✓
DMA HR	Disclosure on management approach HR		
	Investment and procurement practices	18, 57, 92-93, 121	✓
	Non-discrimination	93	✓
	Freedom of association and collective bargaining	93	✓
	Child labor	93	✓
	Security practices	93	✓
	Prevention of forced and compulsory labor	93	✓
	Indigenous rights	107	✓
	Assessment	121	✓
	Remediation	93	✓
DMA SO	Disclosure on management approach SO		
	Local communities	101, 103, 106	✓
	Corruption	57, 93, 141-142	✓
	Public policy	143	✓
	Anti-competitive behavior	143	✓
	Compliance	143	✓
DMA PR	Disclosure on management approach PR		
	Customer health and safety	133	✓
	Product and service labelling	129, 131	✓
	Marketing communications	132	✓
	Customer privacy	133	✓
	Compliance	132	✓

Some indicators from the G4 guidelines have been introduced in the Good governance chapter; however, since the indicators have not been verified by the Global Reporting Initiative, they were not included in this index.