



08
GRI index



Indicator		Page or direct answer in the index	Omissions	External verification
1. Strategy and Analysis				
G4- 1	A message from our chairman	4		Yes 140-148 ●
G4- 2	A message from our chairman	4		Yes 140-148
2. Organizational profile				
G4- 3	Business model	17		Yes 140-148
G4- 4	Appendix C	176		Yes 140-148 ●
G4- 5	Business model	20		Yes 140-148
G4- 6	Business model	20		Yes 140-148 ●
G4- 7	Financing and investors	49		Yes 140-148
G4- 8	Business model	20, 176		Yes 140-148 ●
G4- 9	Management Balance Sheet / Financing and investors / Appendix C	98		Yes 140-148
G4- 10	Talent for business success	98, 172		Yes 140-148 ●
G4- 11	Talent for business success	107		Yes 140-148 ●
G4- 12	Connecting with the social environment	120		Yes 140-148 ●
G4- 13	About this report	10		Yes 140-148
G4- 14	Business model / Corporate governance, risk management / Responding to the demand for energy and infrastructure	19, 61, 75, 76		Yes 140-148 ●
G4- 15	Business model	26		Yes 140-148
G4- 16	Business model (partial)	26		Yes 140-148

Indicator		Page or direct answer in the index	Omissions	External verification	
3. Identified material aspects and boundaries					
G4- 17	About this report	10		Yes 140-148	
G4- 18	About this report	10		Yes 140-148	
G4- 19	About this report	12		Yes 140-148	
G4- 20	About this report	12		Yes 140-148	
G4- 21	About this report	12		Yes 140-148	
G4- 22	About this report	10		Yes 140-148	
G4- 23	About this report	12		Yes 140-148	
4. Stakeholder engagement					
G4- 24	About this report	8		Yes 140-148	●
G4- 25	About this report	8		Yes 140-148	●
G4- 26	About this report	8		Yes 140-148	●
G4- 27	About this report	8		Yes 140-148	●
5. Report profile					
G4- 28	About this report	7		Yes 140-148	
G4- 29	About this report	7		Yes 140-148	
G4- 30	About this report	7		Yes 140-148	
G4- 31	Back cover	189		Yes 140-148	
G4- 32	About this report	7		Yes 140-148	
G4- 33	About this report	15		Yes 140-148	
6. Governance					
G4- 34	Corporate governance, risk management and regulatory compliance.	53		Yes 140-148	●
G4- 35	Corporate governance, risk management and regulatory compliance.	53		Yes 140-148	●

Indicator	Page or direct answer in the index	Omissions	External verification	
G4- 36	Corporate governance, risk management and regulatory compliance.	53, 57	Yes 140-148	●
G4- 37	Corporate governance, risk management and regulatory compliance.	54, 57	Yes 140-148	●
G4- 38	Corporate governance, risk management and regulatory compliance.	55	Yes 140-148	●
G4- 39	Corporate governance, risk management and regulatory compliance.	55	Yes 140-148	●
G4- 40	Corporate governance, risk management and regulatory compliance.	56	Yes 140-148	●
G4- 41	Corporate governance, risk management and regulatory compliance.	The duties and competencies according to the established rules can be summarized as follows: reporting to the board on the company's annual accounts, informing on changes in accounting criteria, overseeing internal auditing functions, calling board meetings and having an understanding of the financial reporting process and internal control systems.	Yes 140-148	●
G4- 42	Corporate governance, risk management and regulatory compliance.	54	Yes 140-148	●
G4- 43	Corporate governance, risk management and regulatory compliance.	54	Yes 140-148	●
G4- 44	Corporate governance, risk management and regulatory compliance.	56	Yes 140-148	●
G4- 45	Corporate governance, risk management and regulatory compliance.	56	Yes 140-148	●
G4- 46	Corporate governance, risk management and regulatory compliance.	61	Yes 140-148	●
G4- 47	Corporate governance, risk management and regulatory compliance.	54	Yes 140-148	●
G4- 48	Corporate governance, risk management and regulatory compliance.	55	Yes 140-148	●
G4- 49	Corporate governance, risk management and regulatory compliance.	54	Yes 140-148	●

Indicator	Page or direct answer in the index	Omissions	External verification	
G4- 50	Corporate governance, risk management and regulatory compliance.	54	Yes 140-148	●
G4- 51	Corporate governance, risk management and regulatory compliance.	56	Yes 140-148	●
G4- 52	Corporate governance, risk management and regulatory compliance.	56	Yes 140-148	●
G4- 53	Corporate governance, risk management and regulatory compliance.	Pages 65 and 66 of the annual report on the remuneration of directors. "By virtue of the duties performed by the Board of Directors, policy regarding remuneration of Abengoa directors is prepared, debated and formulated within the Appointments and Remuneration Committee, taking the resulting proposal up with the Board of Directors to be submitted for approval by the company's General Shareholders' Meeting.	Yes 140-148	●
G4-54	Corporate governance, risk management and regulatory compliance.	56	Yes 140-148	●
G4-55	Corporate governance, risk management and regulatory compliance.	56	Yes 140-148	●
7, Ethics and integrity				
G4-56	Business model / Corporate governance, risk management and regulatory compliance.	25, 58	Yes 140-148	
G4-57	Corporate governance, risk management and regulatory compliance.	59	Yes 140-148	
G4-58	Corporate governance, risk management and regulatory compliance. / Appendix C.	59	Yes 140-148	

Economic Performance

Indicator		Page or direct answer in the index	Omissions	External verification	
Economic Performance					
G4- DMA		28, 70, 110		Yes 140-148	
G4- EC1	Connecting with the social environment / Management Balance Sheet / Appendix A.	28		Yes 140-148	●
G4- EC2	Responding to the demand for energy and infrastructure	70		Yes 140-148	●
G4- EC3	Talent for business success	110	A portion is included under employee benefits. Not included is the value of employee benefits because the breakdown of this information is confidential.	Yes 140-148	
G4- EC4	Management Balance Sheet	28		Yes 140-148	●
Market Presence					
G4- DMA		97, 110		Yes 140-148	
G4- EC5	Talent for business success	110		Yes 140-148	
G4- EC6	Talent for business success	97		Yes 140-148	
Indirect Economic Impacts					
G4- DMA		129		Yes 140-148	
G4- EC7	Connecting with the social environment	129		Yes 140-148	●
G4- EC8	Connecting with the social environment	129		Yes 140-148	●
Procurement Practices					
G4- DMA		28, 126		Yes 140-148	
G4- EC9	Connecting with the social environment / Management Balance Sheet / Appendix A.	28, 126		Yes 140-148	●

Environmental Performance

Indicator		Page or direct answer in the index	Omissions	External verification	
Materials					
G4- DMA		86		Yes 140-148	
G4- EN1	Managing available natural resources	86		Yes 140-148	
G4- EN2	Managing available natural resources	86		Yes 140-148	
Energy					
G4- DMA		28, 72, 73		Yes 140-148	
G4- EN3	Responding to the demand for energy and infrastructure / Management Balance Sheet.	28, 72		Yes 140-148	●
G4- EN4	Responding to the demand for energy and infrastructure	72		Yes 140-148	●
G4- EN5	Responding to the demand for energy and infrastructure	72		Yes 140-148	●
G4- EN6	Responding to the demand for energy and infrastructure	73		Yes 140-148	
G4- EN7	Responding to the demand for energy and infrastructure	73		Yes 140-148	
Water					
G4- DMA		28, 89		Yes 140-148	
G4- EN8	Managing available natural resources / Management Balance Sheet.	28, 89		Yes 140-148	●
G4- EN9	Managing available natural resources / Management Balance Sheet.	28, 89		Yes 140-148	
G4- EN10	Managing available natural resources / Management Balance Sheet.	28, 89		Yes 140-148	

Indicator		Page or direct answer in the index	Omissions	External verification	
Biodiversity					
G4- DMA		91		Yes 140-148	
G4- EN11	Managing available natural resources	91		Yes 140-148	
G4- EN12	Managing available natural resources	91		Yes 140-148	
G4- EN13	Managing available natural resources	91		Yes 140-148	
G4- EN14	Managing available natural resources	91		Yes 140-148	
Emissions					
G4- DMA		28, 75, 78, 79, 80		Yes 140-148	
G4- EN 15	Responding to the demand for energy and infrastructure / Management Balance Sheet..	28, 75		Yes 140-148	●
G4- EN16	Responding to the demand for energy and infrastructure / Management Balance Sheet..	28, 75		Yes 140-148	●
G4- EN17	Responding to the demand for energy and infrastructure / Management Balance Sheet..	28, 75		Yes 140-148	●
G4- EN18	Responding to the demand for energy and infrastructure	78		Yes 140-148	●
G4- EN19	Responding to the demand for energy and infrastructure	78		Yes 140-148	●
G4- EN20	Responding to the demand for energy and infrastructure	80		Yes 140-148	
G4-EN21	Responding to the demand for energy and infrastructure	79		Yes 140-148	
Effluents and Waste					
G4- DMA		88, 91		Yes 140-148	
G4- EN22	Managing available natural resources	91		Yes 140-148	
G4- EN23	Managing available natural resources	88		Yes 140-148	●
G4- EN24	Managing available natural resources	91		Yes 140-148	
G4- EN25	Managing available natural resources	89		Yes 140-148	

Indicator	Page or direct answer in the index	Omissions	External verification
G4-EN26	Managing available natural resources	91	Yes 140-148
Products and Services			
G4- DMA		127	Yes 140-148
G4- EN27	Connecting with the social environment	127	Yes 140-148 
G4- EN28	Managing available natural resources	Abengoa establishes exhaustive control of impacts derived from its activity throughout the useful life of the products and services it provides. Given the green typology of the products developed by the company, primarily electricity and desalinated water from renewable sources and bioethanol from cultivated raw material inputs, in accordance with the highest standards of sustainability, no actions for improving the sustainability of the product brought to the market have been identified.	Yes 140-148
Compliance			
G4- DMA		91	Yes 140-148
G4- EN29	Managing available natural resources	A fine of € 1,260,000 was reported in 2014 due to odors at the bioethanol plant in Rotterdam (the Netherlands).	Yes 140-148 
Transport			
G4- DMA		86, 89	Yes 140-148
G4- EN30	Managing available natural resources	89	Yes 140-148
Overall			
G4- DMA		86	Yes 140-148
G4- EN31	Managing available natural resources	86	Yes 140-148

Indicator		Page or direct answer in the index	Omissions	External verification	
Supplier Environmental Assessment					
G4- DMA				Yes 140-148	
G4- EN32	Connecting with the social environment	124		Yes 140-148	●
G4- EN33	Connecting with the social environment	120		Yes 140-148	●
Environmental Grievance Mechanisms					
G4- DMA				Yes 140-148	
G4- EN34	Managing available natural resources		In 2014, 74 environmental claims were received in 2014. Of these, 57 were resolved.	Yes 140-148	




Social Performance

Indicator		Page or direct answer in the index	Omissions	External verification
Labor practices and decent work				
Employment				
G4- DMA		28, 101, 106, 110		Yes 140-148
G4- LA1	Talent for business success / Management Balance Sheet	28, 101, 106		Yes 140-148 ●
G4- LA2	Talent for business success	110		Yes 140-148 ●
G4- LA3	Talent for business success	106		Yes 140-148 ●
Labor/Management Relations				
G4- DMA		107		Yes 140-148
G4- LA4	Talent for business success	Abengoa employees are informed beforehand of any structural or organizational changes occurring within the company, whether individually or through their representatives, in accordance with prior notice timeframes established under the law and in collective agreements.		Yes 140-148 ●
Occupational Health and Safety				
G4- DMA		28, 102, 107, 112, 113		Yes 140-148
G4- LA5	Talent for business success	112		Yes 140-148 ●
G4- LA6	Talent for business success / Management Balance Sheet	28, 102, 113		Yes 140-148 ●
G4- LA7	Talent for business success	113		Yes 140-148 ●
G4- LA8	Talent for business success	107		Yes 140-148 ●

Indicator		Page or direct answer in the index	Omissions	External verification	
Training and Education					
G4- DMA		28, 102, 105, 106		Yes 140-148	
G4- LA9	Talent for business success / Management Balance Sheet	28, 102		Yes 140-148	●
G4- LA1	Talent for business success	105		Yes 140-148	●
G4- LA11	Talent for business success	106		Yes 140-148	●
Diversity and Equal Opportunity					
G4- DMA		54		Yes 140-148	
G4- LA12	Corporate governance, risk management and regulatory compliance	54	This does not include information on minority groups because this information is unavailable to us at present. The complete indicator scope will be included in future reports.	Yes 140-148	●
Equal Remuneration for Women and Men					
G4- DMA		110		Yes 140-148	
G4- LA13	Talent for business success	110		Yes 140-148	●
Supplier labor practices evaluation					
G4- DMA		120, 124		Yes 140-148	
G4- LA14	Connecting with the social environment	124		Yes 140-148	
G4- LA15	Connecting with the social environment	120		Yes 140-148	

Indicator		Page or direct answer in the index	Omissions	External verification	
Labor practices grievance mechanism					
G4- DMA			107		Yes 140-148
G4- LA16	Talent for business success		114		Yes 140-148
Human rights					
Investment					
G4- DMA			28, 102, 108, 122, 123		Yes 140-148
G4- HR1	Conectar con el entorno social.		There were no significant investment agreements containing human rights clauses undertaken in 2014. For further information on agreements signed with suppliers, see page 122.		Yes 140-148
G4- HR2	Talent for business success / Management Balance Sheet		28, 102, 108, 123		Yes 140-148
Non-discrimination					
G4- DMA			108, 132		Yes 140-148
G4- HR3	Talent for business success		108, 132		Yes 140-148
Freedom of Association and Collective Bargaining					
G4- DMA			107		Yes 140-148
G4- HR4	Talent for business success		Abengoa is firmly committed to upholding human rights, both within the organization and in its area of influence. In 2014, there were no reports of any complaints or cases of non-compliance in relation to freedom of association and the right to sign up to collective bargaining agreements involving employees or the area of influence. For more information on the company's human rights policy, see page 113, and to consult additional information on supplier analysis with respect to human rights, see page 130.		Yes 140-148



Indicator		Page or direct answer in the index	Omissions	External verification		
Child Labor						
G4- DMA			107		Yes 140-148	
G4- HR5	Talent for business success	Abengoa is firmly committed to upholding human rights, both within the organization and in its area of influence. In 2014, there were no reports of any complaints or cases of non-compliance in relation to child exploitation involving employees or the area of influence. For more information on the company's human rights policy, see page 113, and to consult additional information on supplier analysis with respect to human rights, see page 130.			Yes 140-148	
Forced or Compulsory Labor						
G4- DMA			107		Yes 140-148	
G4- HR6	Talent for business success	Abengoa is firmly committed to upholding human rights, both within the organization and in its area of influence. In 2014, there were no reports of any complaints or cases of non-compliance in relation to forced labor involving employees or the area of influence. For more information on the company's human rights policy, see page 113, and to consult additional information on supplier analysis with respect to human rights, see page 130.			Yes 140-148	
Security Practices						
G4- DMA			108		Yes 140-148	
G4- HR7	Talent for business success		108		Yes 140-148	
Derechos de la población indígena						
G4- DMA			132		Yes 140-148	
G4- HR8	Connecting with the social environment	Abengoa is firmly committed to showing respect for local communities and their surroundings and maintains a close relationship with local society and indigenous peoples. In 2014, there were no reports of any complaints or cases of non-compliance in relation to violation of the rights of indigenous persons.			Yes 140-148	

Indicator		Page or direct answer in the index	Omissions	External verification		
Assessment						
G4- DMA			132		Yes 140-148	
G4- HR9	Connecting with the social environment		Abengoa is firmly committed to upholding human rights, both within the organization and in its area of influence. In 2014, there were no reports of any complaints or cases of non-compliance in relation to forced labor involving employees or the area of influence. For more information on the company's human rights policy, see page 132, and to consult additional information on supplier analysis with respect to human rights, see page 123.		Yes 140-148	
Supplier Human Rights Assessment						
G4- DMA			28, 120, 124		Yes 140-148	
G4- HR10	Connecting with the social environment		28, 124		Yes 140-148	
G4- HR11	Connecting with the social environment		120		Yes 140-148	
Human Rights Grievance Mechanisms						
G4- DMA			132		Yes 140-148	
G4- HR12	Connecting with the social environment		Abengoa is firmly committed to upholding human rights, both within the organization and in its area of influence. In 2014, there were no reports of any complaints or cases of non-compliance in relation to forced labor involving employees or the area of influence. For more information on the company's human rights policy, see page 132, and to consult additional information on supplier analysis with respect to human rights, see page 123.		Yes 140-148	
Society						
Local Communities						
G4- DMA			28, 131		Yes 140-148	
G4- SO1	Connecting with the social environment / Management Balance Sheet		28		Yes 140-148	

Indicator		Page or direct answer in the index	Omissions	External verification	
G4- SO2	Talent for business success / Appendix C.	131		Yes 140-148	●
Anti-corruption					
G4- DMA		28, 60, 108		Yes 140-148	
G4- SO3	Corporate governance, risk management and regulatory compliance	60		Yes 140-148	●
G4- SO4	Connecting with the social environment / Management Balance Sheet	28, 108		Yes 140-148	●
G4- SO5	Corporate governance, risk management and regulatory compliance		The tasks carried out showed no evidence of any corruption-related incidents.	Yes 140-148	●
Public Policy					
G4- DMA		63		Yes 140-148	
G4- SO6	Corporate governance, risk management and regulatory compliance		In 2014, no contributions were made to political parties in any of the geographical areas of company operation.	Yes 140-148	●
Anti-competitive Behavior					
G4- DMA		63		Yes 140-148	
G4- SO7	Corporate governance, risk management and regulatory compliance		In 2014, there were no reports of any legal actions for anti-competitive behavior or monopoly practices.	Yes 140-148	●
Compliance					
G4- DMA		63		Yes 140-148	
G4- SO8	Gobierno corporativo y gestión de riesgos		There were no occurrences in 2014 of any significant fines due to failure to comply with legal regulations.	Yes 140-148	●
Supplier Assessment for Impacts on Society					
G4- DMA		120, 124		Yes 140-148	
G4- SO9	Connecting with the social environment	124		Yes 140-148	●

Indicator		Page or direct answer in the index	Omissions	External verification	
G4- SO10	Connecting with the social environment	120		Yes 140-148	●
Grievance Mechanisms for Impacts on Society					
G4- DMA		60		Yes 140-148	
G4- SO11	Connecting with the social environment	There were no occurrences in 2014 of any significant fines due to failure to comply with legal regulations.		Yes 140-148	●
Product responsibility					
Customer Health and Safety					
G4- DMA		128		Yes 140-148	
G4- PR1	Connecting with the social environment	In 2014, 98.74 % of the company's products and services were evaluated in terms of health and safety.		Yes 140-148	●
G4- PR2	Connecting with the social environment	In 2014, there were no reports of any cases of non-compliance with regulations or voluntary codes pertaining to the impacts of products and services on health and safety over the course of their life cycle.		Yes 140-148	●
Product and Service Labeling					
G4- DMA		128		Yes 140-148	
G4- PR3	Connecting with the social environment	In 2014, 98.52 % of the company's products and services are subject to information and labeling.		Yes 140-148	
G4- PR4	Connecting with the social environment	In 2014, there were no reports of any cases of non-compliance with regulations or voluntary codes pertaining to information and labeling of products and services.		Yes 140-148	●
G4- PR5	Connecting with the social environment	128		Yes 140-148	●
Marketing Communications					
G4- DMA		128		Yes 140-148	
G4- PR6	Connecting with the social environment	The company has no banned or disputed products. See Appendix C to consult the list of the company's products and services.		Yes 140-148	●

Indicator		Page or direct answer in the index	Omissions	External verification		
G4- PR7	Connecting with the social environment		In 2014, there were no reports of any incidents of non-compliance with regulations concerning marketing communications, including advertising, promotion and sponsorship		Yes 140-148	●
Customer Privacy						
G4- DMA		128			Yes 140-148	
G4- PR8	Connecting with the social environment		In 2014, there were no reports of any complaints involving breaches of customer privacy or losses of customer data by the company.		Yes 140-148	●
Compliance						
G4- DMA		63			Yes 140-148	
G4- PR9	Connecting with the social environment		In 2014, there were no reports of any monetary fines for non-compliance with laws and regulations concerning the provision and use of products and services.		Yes 140-148	●

Proprietary indicators

Indicator	Description	Chapter	Page
ID1	Patents granted and applied for	Business model / Management Balance Sheet	22, 28
ID2	Number of R&D and innovation-dedicated employees	Business model / Management Balance Sheet	22, 28
ID3_4	R&D and innovation investment effort (%) (Investment in R&D/Revenues)*100	Business model / Management Balance Sheet	22, 28

● Indicators associated to material aspects.