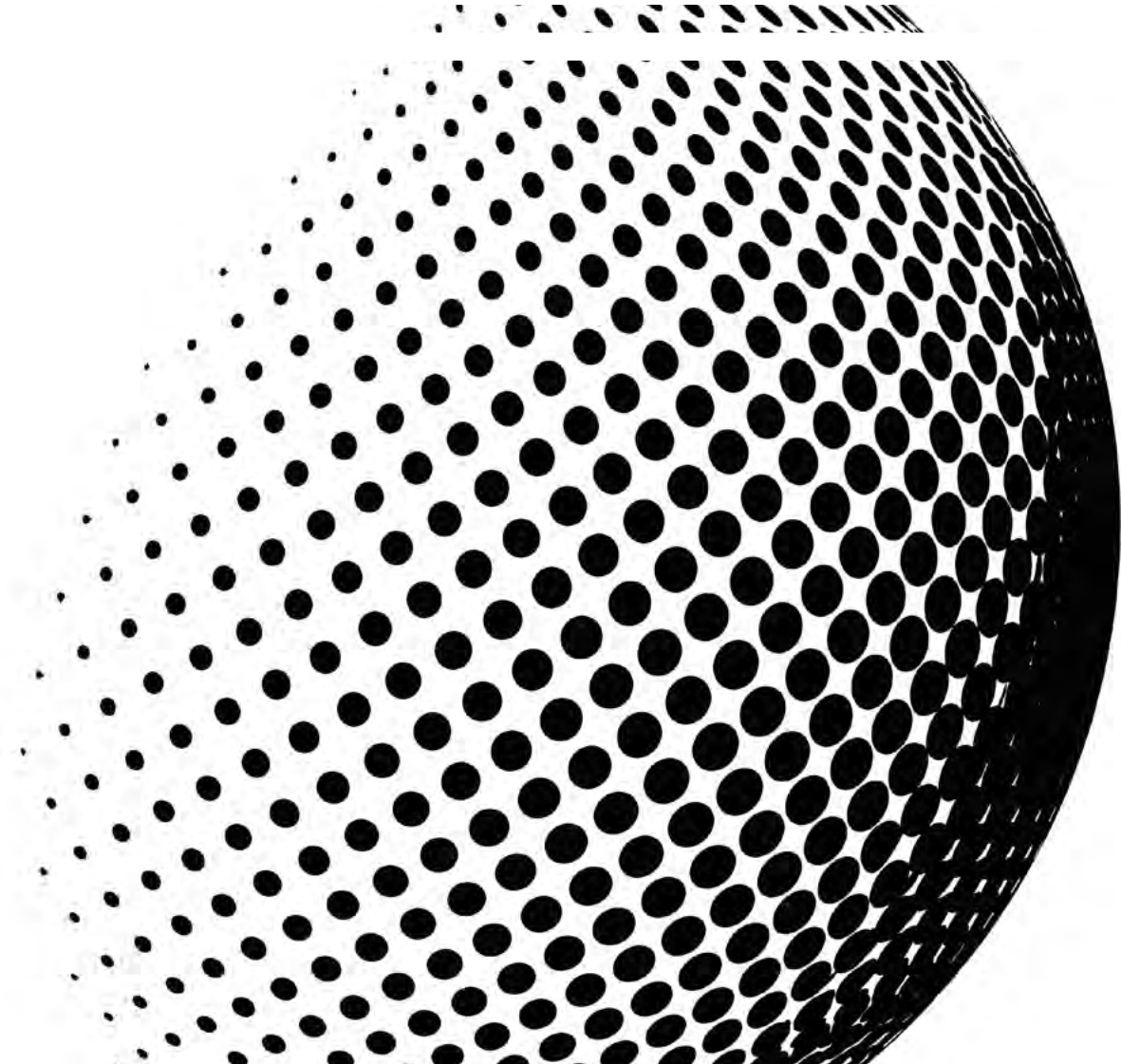












09 GRI index







General standard disclosures	Page or direct answer in the index	Omissions	External verification
<b>1. Strategy and analysis</b>			
G4-1	A message from the chairman	4	Yes 120-127 
G4-2	A message from the chairman	4	Yes 120-127 
<b>2. Organizational profile</b>			
G4-3	About this report	111	Yes 120-127
G4-4	Appendix B	151	Yes 120-127
G4-5	Abengoa today	14	Yes 120-127
G4-6	Abengoa today	14	Yes 120-127
G4-7	Financial capital	25	Yes 120-127
G4-8	Abengoa today	14	Yes 120-127
G4-9	Abengoa today, Management of capitals, Human capital, Financial capital, Appendix B	9, 20, 25,54-55, 151-152	Yes 120-127
G4-10	Human capital	53- 55, 74, 144-145	Yes 120-127
G4-11	Human capital	58	Yes 120-127 
G4-12	Social and relationship capital	68, 70, 71	Yes 120-127 
G4-13	About this report	113	Yes 120-127
G4-14	Governance, transparency, risk management and compliance	101, 104, 105	Yes 120-127 
G4-15	Management of capitals	19	Yes 120-127
G4-16	Management of capitals, Natural capital	19, 90	Yes 120-127
<b>3. Identified material aspects and boundaries</b>			
G4-17	About this report	113	Yes 120-127
G4-18	About this report	113	Yes 120-127
G4-19	About this report	113-117	Yes 120-127
G4-20	About this report	113-117	Yes 120-127
G4-21	About this report	113-117	Yes 120-127
G4-22	About this report	113	Yes 120-127
G4-23	About this report	116	Yes 120-127
<b>4. Stakeholder engagement</b>			
G4-24	Appendix B, About this report	149-150	Yes 120-127 
G4-25	About this report	111	Yes 120-127 
G4-26	Appendix B, About this report	111, 149-150	Yes 120-127 
G4-27	Financial capital, About this report	24, 111	Yes 120-127 
















General standard disclosures	Page or direct answer in the index	Omissions	External verification	
<b>5. Report profile</b>				
G4-28	About this report	111	Yes 120-127	
G4-29	About this report	111	Yes 120-127	
G4-30	About this report	111	Yes 120-127	●
G4-31	Back cover	169	Yes 120-127	
G4-32	About this report	111	Yes 120-127	
G4-33	About this report, External verification	119, 121	Yes 120-127	
<b>6. Governance</b>				
G4-34	Governance, transparency, risk management and compliance	93	Yes 120-127	●
G4-35	Governance, transparency, risk management and compliance	93	Yes 120-127	
G4-36	Governance, transparency, risk management and compliance	93	Yes 120-127	
G4-37	Governance, transparency, risk management and compliance	94	Yes 120-127	●
G4-38	Governance, transparency, risk management and compliance	94	Yes 120-127	●
G4-39	Governance, transparency, risk management and compliance	94	Yes 120-127	
G4-40	Governance, transparency, risk management and compliance	95	Yes 120-127	●
G4-41	Governance, transparency, risk management and compliance	95	Yes 120-127	
G4-42	Governance, transparency, risk management and compliance	93, 95	Yes 120-127	
G4-43	Governance, transparency, risk management and compliance	93	Yes 120-127	
G4-44	Governance, transparency, risk management and compliance	95	Yes 120-127	
G4-45	Governance, transparency, risk management and compliance	95	Yes 120-127	
G4-46	Governance, transparency, risk management and compliance	95, 104	Yes 120-127	
G4-47	Governance, transparency, risk management and compliance	93, 95, 104	Yes 120-127	
G4-48	GRI index	The Board of Directors formally reviews it, prior revision of the President and CEO	Yes 120-127	

General standard disclosures	Page or direct answer in the index	Omissions	External verification
G4-49	Governance, transparency, risk management and compliance	94	Yes 120-127
G4-50	Governance, transparency, risk management and compliance	94	Yes 120-127
G4-51	Governance, transparency, risk management and compliance	95	Yes 120-127
G4-52	Governance, transparency, risk management and compliance	95	Yes 120-127
G4-53	GRI index	Page 70 Corporate Governance Report. «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 120-127
G4-54	Governance, transparency, risk management and compliance	95	Yes 120-127
G4-55	Governance, transparency, risk management and compliance	95	Yes 120-127 
<b>7. Ethics and integrity</b>			
G4-56	Management of capitals; Social and relationship capital; Governance, transparency, risk management and compliance	19, 76, 97-98	Yes 120-127
G4-57	Governance, transparency, risk management and compliance	98	Yes 120-127
G4-58	Social and relationship capital; Governance, transparency, risk management and compliance	76, 98	Yes 120-127

## Economic performance













Information about disclosures on management approach and indicators	Page or direct answer in the index	Omissions	External verification
<b>Economic performance</b>			
G4-DMA	Management of capitals	9, 20, 86	Yes 120-127
G4-EC1	Management of capitals, Appendix A, Appendix B	20, 142, 161-162	Yes 120-127 
G4-EC2	Natural capital	86	Yes 120-127 
G4-EC3	GRI index	Abengoa makes a series of benefits available to its employees with the aim of enhancing quality of life and facilitating work and personal balance.	A portion is included under employee benefits. Not included is the value of employee benefits because the breakdown of this information is confidential. Yes 120-127 
G4-EC4	Management of capitals	20	Yes 120-127 
<b>Market presence</b>			
G4-DMA		20, 53, 60	Yes 120-127
G4-EC5	Human capital	60	Yes 120-127
G4-EC6	Management of capitals, Human capital, Appendix B	20, 53, 145	Yes 120-127
<b>Indirect economic impacts</b>			
G4-DMA		20	Yes 120-127
G4-EC7	Non-material		Yes 120-127
G4-EC8	Management of capitals	20	Yes 120-127
<b>Procurement practices</b>			
G4-DMA	Management of capitals	20	Yes 120-127
G4-EC9	Management of capitals, Appendix A	20, 73, 143	Yes 120-127 

## Environmental performance



Information about disclosures on management approach and indicators	Page or direct answer in the index	Omissions	External verification
<b>Materials</b>			
G4- DMA		82	Yes 120-127
G4- EN1	Natural capital, Appendix C	82, 163	Yes 120-127 
G4- EN2	Natural capital	82	Yes 120-127 
<b>Energy</b>			
G4-DMA	Management of capitals	20, 84, 85	Yes 120-127
G4-EN3	Management of capitals, RMBS, Natural capital, Appendix C	20, 84, 85, 165, 166	Yes 120-127 
G4-EN4	Appendix C	166	Yes 120-127 
G4-EN5	Natural capital	84	Yes 120-127 
G4-EN6	Natural capital	84	Yes 120-127 
G4-EN7	Natural capital	84	Yes 120-127 
<b>Water</b>			
G4-DMA	Management of capitals	20, 83	Yes 120-127
G4-EN8	Management of capitals, Natural capital, Appendix C	20, 83, 163	Yes 120-127 
G4-EN9	Management of capitals, Natural capital	20, 83	Yes 120-127 
G4-EN10	Management of capitals, Natural capital, Appendix C	20, 83, 164	Yes 120-127 
<b>Biodiversity</b>			
G4-DMA			Yes 120-127
G4-EN11	Non-material		Yes 120-127
G4-EN12	Non-material		Yes 120-127
G4-EN13	Non-material		Yes 120-127
G4-EN14	Non-material		Yes 120-127
<b>Emmissions</b>			
G4-DMA		20, 87, 88	Yes 120-127
G4-EN15	Management of capitals, Natural capital	20, 87	Yes 120-127 
G4-EN16	Management of capitals, Natural capital	20, 87	Yes 120-127 
G4-EN17	Management of capitals, Natural capital	20, 87	Yes 120-127 
G4-EN18	Natural capital	88	Yes 120-127 
G4-EN19	Natural capital	88	Yes 120-127 

Information about disclosures on management approach and indicators	Page or direct answer in the index	Omissions	External verification	
G4-EN20	Appendix C	167	Yes 120-127	●
G4-EN21	Appendix C	167	Yes 120-127	●
<b>Effluents and waste</b>				
G4-DMA		83, 85	Yes 120-127	
G4-EN22	Natural capital, Appendix C	83, 164	Yes 120-127	●
G4-EN23	Natural capital	85, 166	Yes 120-127	●
G4-EN24	Appendix C	165	Yes 120-127	●
G4-EN25	Natural capital	85	Yes 120-127	●
G4-EN26	Appendix C	165	Yes 120-127	●
<b>Products and services</b>				
G4-DMA			Yes 120-127	
G4-EN27	Non-material		Yes 120-127	
G4-EN28	Non-material		Yes 120-127	
<b>Compliance</b>				
G4-DMA		81	Yes 120-127	
G4-EN29	GRI index	During 2015 , there were no significant fines or non-monetary sanctions for failure to comply with environmental laws regulations.	Yes 120-127	●
<b>Transport</b>				
G4-DMA		85	Yes 120-127	
G4-EN30	Natural capital	85	Yes 120-127	
<b>Overall</b>				
G4-DMA			Yes 120-127	
G4-EN31	Non-material		Yes 120-127	
<b>Supplier environmental assessment</b>				
G4-DMA		72	Yes 120-127	
G4-EN32	Management of capitals, Social and relationship capital	20, 72	Yes 120-127	●
G4-EN33	Social and relationship capital	72	Yes 120-127	●
<b>Environmental grievance mechanisms</b>				
G4-DMA		65	Yes 120-127	
G4-EN34	GRI index	During 2015, 67 environmental claims were received. Of these, 64 were resolved.	Yes 120-127	


## Social performance

Information about disclosures on management approach and indicators	Page or direct answer in the index	Omissions	External verification
<b>Labor practices and decent work</b>			
<b>Employment</b>			
G4-DMA		20, 53, 55, 56	Yes 120-127
G4-LA1	Management of capitals, Human capital, Appendix B	20, 53, 55-56, 146	Yes 120-127 
G4-LA2	GRI index	Abengoa makes a series of benefits available to its employees with the aim of enhancing quality of life and facilitating work and personal balance.	Yes 120-127 
G4-LA3	Human capital	56	Yes 120-127 
<b>Labor/management relations</b>			
G4-DMA		58	Yes 120-127
G4-LA4	Human capital	58	Yes 120-127 
<b>Occupational health and safety</b>			
G4-DMA		20, 53, 58, 60, 61	Yes 120-127
G4-LA5	Human capital	60	Yes 120-127 
G4-LA6	Management of capitals, Human capital	20, 53, 61, 146	Yes 120-127 
G4-LA7	Human capital	61	Yes 120-127 
G4-LA8	Management of capitals, Human capital	58	Yes 120-127 
<b>Training and education</b>			
G4-DMA		20, 56, 57, 61	Yes 120-127
G4-LA9	Management of capitals, Human capital, Appendix B	20, 56, 57, 61, 147-148	Yes 120-127 
G4-LA10	Human capital, Appendix B	57	Yes 120-127 
G4-LA11	Human capital	58	Yes 120-127 
<b>Diversity and equal opportunity</b>			
G4-DMA		54, 55, 93	Yes 120-127
G4-LA12	Governance, transparency, risk management and compliance, Appendix B	54- 55, 93, 144-145	Yes 120-127 



Information about disclosures on management approach and indicators	Page or direct answer in the index	Omissions	External verification
<b>Equal remuneration for women and men</b>			
G4-DMA		60	Yes 120-127
G4-LA13	Human capital	60	Yes 120-127 
<b>Supplier labor practices evaluation</b>			
G4-DMA			Yes 120-127
G4-LA14	Social and relationship capital	20, 72	Yes 120-127 
G4-LA15	Social and relationship capital	72	Yes 120-127 
<b>Labor practices grievance mechanism</b>			
G4-DMA			Yes 120-127
G4-LA16	Governance, transparency, risk management and compliance	99	Yes 120-127 
<b>Human rights</b>			
<b>Investment</b>			
G4-DMA		20, 58	Yes 120-127
G4-HR1	Non-material		Yes 120-127
G4-HR2	Management of capitals, Human capital	20, 58	Yes 120-127
<b>Non-discrimination</b>			
G4-DMA		59	Yes 120-127
G4-HR3	GRI index	During 2015, through the systems in place for this purpose, there were no reports of any notifications related to violations of human rights or discrimination.	Yes 120-127
<b>Freedom of association and collective bargaining</b>			
G4-DMA		58	Yes 120-127
G4-HR4	GRI index	During 2015, through the systems in place for this purpose, there were no reports of any notifications related to violations of human rights or discrimination.	Yes 120-127
<b>Child labor</b>			
G4-DMA			Yes 120-127
G4-HR5	GRI index	During 2015, through the systems in place for this purpose, there were no reports of any notifications related to violations of human rights or discrimination.	Yes 120-127

Information about disclosures on management approach and indicators	Page or direct answer in the index	Omissions	External verification	
<b>Forced or compulsory labor</b>				
G4-DMA		71, 75	Yes 120-127	
G4-HR6	GRI index	During 2015, through the systems in place for this purpose, there were no reports of any notifications related to violations of human rights or discrimination.	Yes 120-127	
<b>Security practices</b>				
G4-DMA			Yes 120-127	
G4-HR7	Non-material		Yes 120-127	
<b>Indigenous rights</b>				
G4-DMA		75	Yes 120-127	
G4-HR8	GRI index	During 2015, through the systems in place for this purpose, there were no reports of any notifications related to violations of human rights or discrimination.	Yes 120-127	
<b>Assessment</b>				
G4-DMA		72	Yes 120-127	
G4-HR9	Social and relationship capital	72	Yes 120-127	
<b>Supplier human rights assessment</b>				
G4-DMA		20, 72	Yes 120-127	
G4-HR10	Management of capitals, Social and relationship capital	20, 72	Yes 120-127	●
G4-HR11	Social and relationship capital	72	Yes 120-127	●
<b>Human rights grievance mechanisms</b>				
G4-DMA		71, 75	Yes 120-127	
G4-HR12	Social and relationship capital	Abengoa is firmly committed to upholding human rights, both within the organization and in its area of influence. In 2015, 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 75, and to consult additional information on supplier analysis with respect to human rights, see page 71.	Yes 120-127	
<b>Society</b>				
<b>Local communities</b>				
G4-DMA		20	Yes 120-127	
G4-SO1	Management of capitals, Appendix B	20, 161	Yes 120-127	●
G4-SO2	Appendix B	153	Yes 120-127	●

Information about disclosures on management approach and indicators	Page or direct answer in the index	Omissions	External verification
<b>Anti-corruption</b>			
G4-DMA			Yes 120-127
G4-SO3	Governance, transparency, risk management and compliance	100	Yes 120-127 
G4-SO4	Management of capitals; Governance, transparency, risk management and compliance; Human capital	20, 58, 98	Yes 120-127
G4-SO5	Governance, transparency, risk management and compliance, GRI index	The tasks carried out showed no evidence of any corruption-related incidents.	Yes 120-127 
<b>Public policy</b>			
G4-DMA			Yes 120-127
G4-SO6	Governance, transparency, risk management and compliance; GRI index	100	Yes 120-127 
<b>Anti-competitive behavior</b>			
G4-DMA			Yes 120-127
G4-SO7	GRI index	The European Commission launched an inspection of Abengoa and Abengoa Bioenergy Trading Europe B.V. for possible involvement in anti-competitive agreements or actions intended to tamper with the results of Platts' end-of-day price calculations, as well as for preventing one or several companies from taking part in the price valuation process. To this date, preliminary investigations have taken place. The National Markets and Competition Commission has launched an enquiry into Negocios Industriales y Comerciales, S.A. (Nicsa) and other companies in the sector for possible involvement in anti-competitive agreements and/or coordinated practices that would constitute a breach of the Competition Act and which would require additional documentation to be submitted.	Yes 120-127
<b>Compliance</b>			
G4-DMA		106-109	Yes 120-127
G4-SO8	GRI index	There were no occurrences in 2015 of any significant fines due to failure to comply with legal regulations.	Yes 120-127

Information about disclosures on management approach and indicators	Page or direct answer in the index	Omissions	External verification	
<b>Supplier assessment for impacts on society</b>				
G4-DMA			Yes 120-127	
G4-SO9	Social and relationship capital		Yes 120-127	●
G4-SO10	Social and relationship capital		Yes 120-127	●
<b>Grievance mechanisms for impacts on society</b>				
G4-DMA			Yes 120-127	
G4-SO11	Governance, transparency, risk management and compliance		Yes 120-127	●
<b>Product responsibility</b>				
<b>Customer health and safety</b>				
G4-DMA			Yes 120-127	
G4-PR1	GRI index	In 2015, 99.6 % of the company's products and services were evaluated in terms of health and safety.	Yes 120-127	●
G4-PR2	GRI index	In 2015, 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 120-127	
<b>Product and service labeling</b>				
G4-DMA			Yes 120-127	
G4-PR3	Appendix B, GRI index	In 2015, 99.6 % of the company's products and services are subject to information and labeling. More information on page 152.	Yes 120-127	●
G4-PR4	GRI index	In 2015, 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 120-127	
G4-PR5	GRI index	Thanks to the effectiveness of the management system implemented and the efforts made by the company in compliance with its commitments to customers, in 2015, the score for client satisfaction was 88 points on a scale of 1 to 100, and the percentage of responses received totaled 78 %.	Yes 120-127	●

Information about disclosures on management approach and indicators	Page or direct answer in the index	Omissions	External verification	
<b>Marketing communications</b>				
G4-DMA			Yes 120-127	
G4-PR6	GRI index	The company has no banned or disputed products. See Appendix B to consult the list of the company's products and services.	Yes 120-127	●
G4-PR7	GRI index	In 2015, there were no reports of any incidents of non-compliance with regulations concerning marketing communications.	Yes 120-127	
<b>Customer privacy</b>				
G4-DMA			Yes 120-127	
G4-PR8	GRI index	In 2015, there were no reports of any complaints involving breaches of customer privacy or losses of customer data by the company.	Yes 120-127	●
<b>Compliance</b>				
G4-DMA			Yes 120-127	
G4-PR9	GRI index	In 2015, 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 120-127	●

## Proprietary indicators

Indicator	Description	Chapter	Page	
ID1	Granted patents accumulated	Management of capitals, Intellectual capital, Appendix A	20, 27, 142	●
ID2	Employees dedicated to R&D and innovation	Management of capitals, Intellectual capital, Appendix A	20, 27, 142	●
ID3_4	R&D and innovation investment effort (%) (Investment in R&D/Revenues)*100	Management of capitals, Intellectual capital, Appendix A	20, 27, 142	●

● Indicators associated to material aspects