

05. About this report

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About this report



17
years publishing the CSR report



300,000
followers on social networks



+900,000
visits to the website



187,000
visits to Abengoa's blog of
141,000 unique users



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Standards and principles governing this report

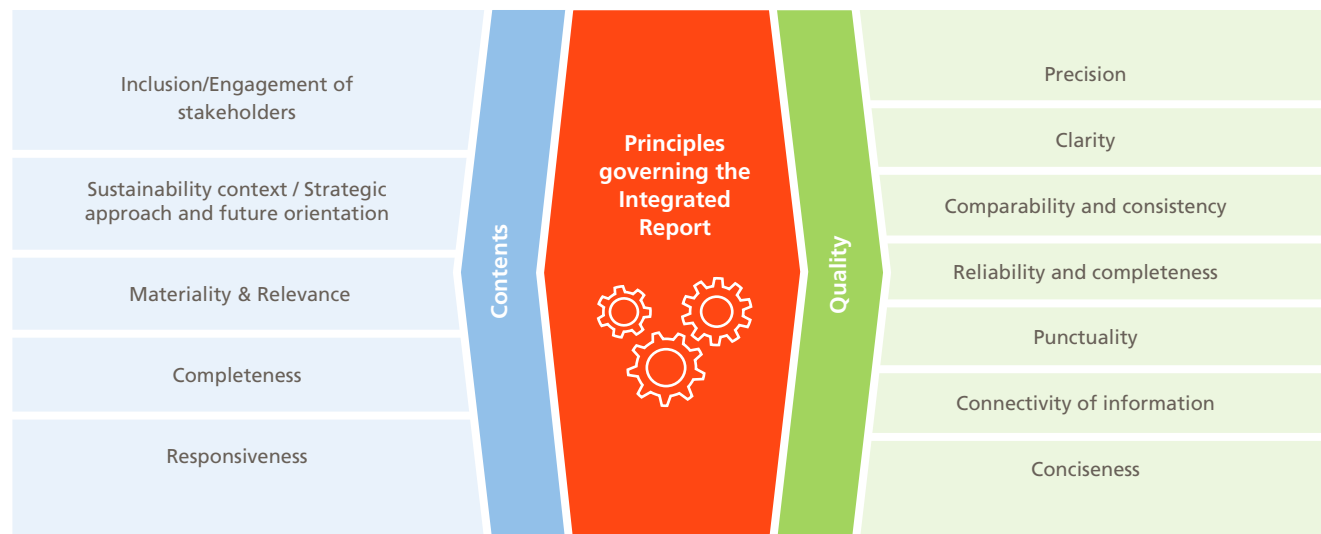
102-1, 102-50, 102-51, 102-52 y 102-54

The **integrated report** includes all information published in the Activity Report and the Corporate Social Responsibility Report, as a means to make progress towards the full adoption of the guidelines and contents of the framework published by the International Integrated Reporting Council (IIRC).

It has been prepared in accordance with the **most comprehensive option** of the Sustainability Reporting Standards of the Global Reporting Initiative (**GRI Standards**), the **EU Guidelines 2017/ C215/01**, and the contents in **Law 11/2018 on non-financial and diversity information**.

Furthermore, Abengoa follows the principles of the **AA1000 APS (2008) Accountability standard** and provides a response on the progress to observing the ten **principles of the UN Global Compact** that govern the company's actions, activity and strategy

Under these rules, the **principles used to prepare this report**, which govern both the quality and the contents of the same, have been the following:



102-40, 102-41, 102-42, 102-43, 102-44

Scope of the information

102-10, 102-45, 102-46, 102-48

Unless otherwise stated, all performance indicators and information included in this report refer to the **activities carried out during 2019** by the companies under the control of the company (as stated in Appendices I, II and III of the Financial Statements Report) and which have a **social, environmental, economic and governance impact** both inside and outside the organisation's perimeter. Likewise, the Temporary Joint Ventures and Permanent Establishments in which one of Abengoa's companies controls the management structure and has an impact on any of the above-mentioned areas will be included.

Finally, data of the two previous years (2017 and 2018) will be included so it can be compared with the information reported.

Due to the disinvestments and exit of certain companies as a result of entering into bankruptcy proceedings, the consolidation perimeter differs to that of 2019. The main differences consist in the sale of Rioglass Solar Holding, S.A and dependent companies, ASI Operations LLC in the USA and the Zona Norte Hospital in Brazil, all of them as part of the strategic disinvestment established in Abengoa's Feasibility Plan. In addition, mention should be made of the exit from the company's perimeter of Abencor Suministros, S.A., as a result of entering into the liquidation phase of its bankruptcy process.

This report is aimed at **providing a response to the expectations of its stakeholders** and to all matters affecting society through its materiality analysis, from an internal and external point of view.

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Report preparation process

Abengoa has a process to prepare the report based on experience, lessons learned and best global practices in sustainability matters.

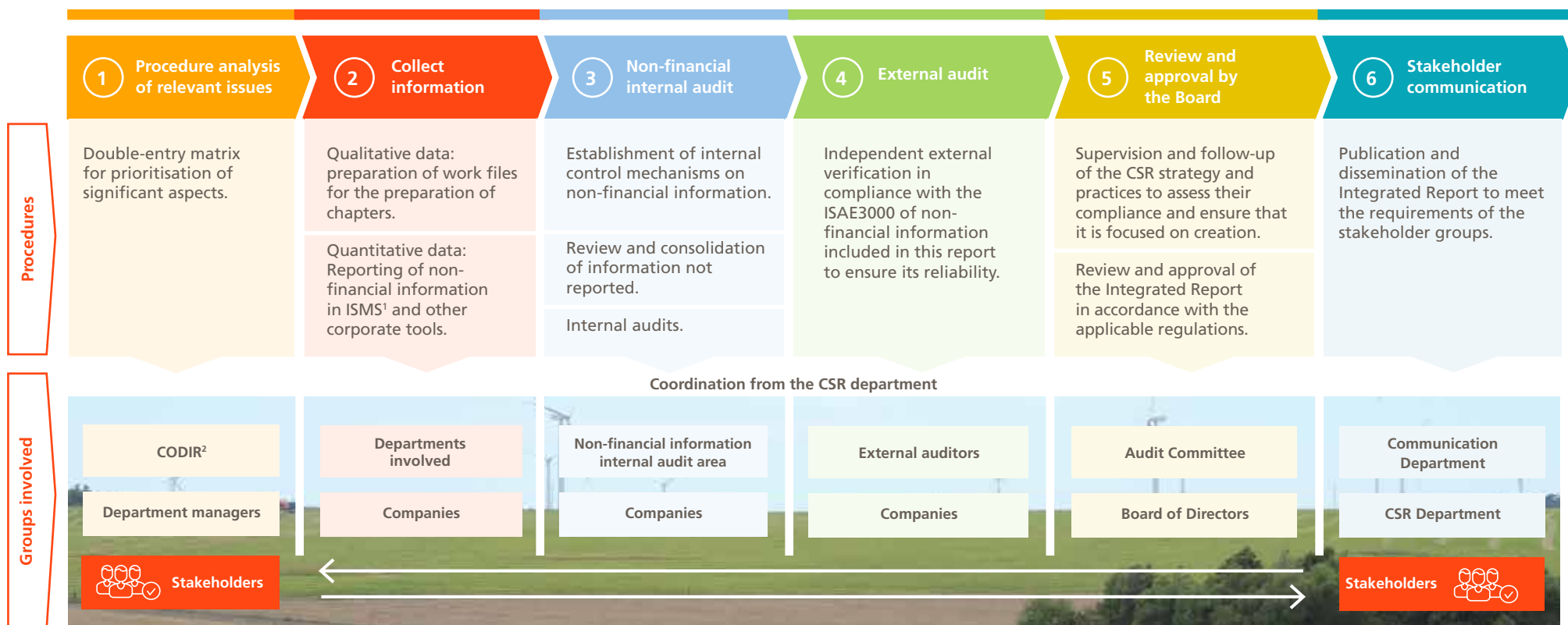
With CSR being a **cross-cutting function integrated throughout the company**, the company received the support

and collaboration of most company departments in preparing the report, such as Internal Audit, Risks, Regulatory Compliance, Legal Advice, Consolidation, Clients, Suppliers, Human Resources, Health and Safety, Communication, Tax, etc.

In addition, the managers of these departments and managers of verticals and regions have participated in the process of prioritising relevant issues, in accordance with their business knowledge and experience in managing their respective areas.

Below we present in detail the stages and procedures carried out in preparing the report.

Report preparation Process



¹ ISMS: Integrated sustainability management system.

² CODIR: Management Committee.

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Materiality analysis 102-47, 102-49, 103-2

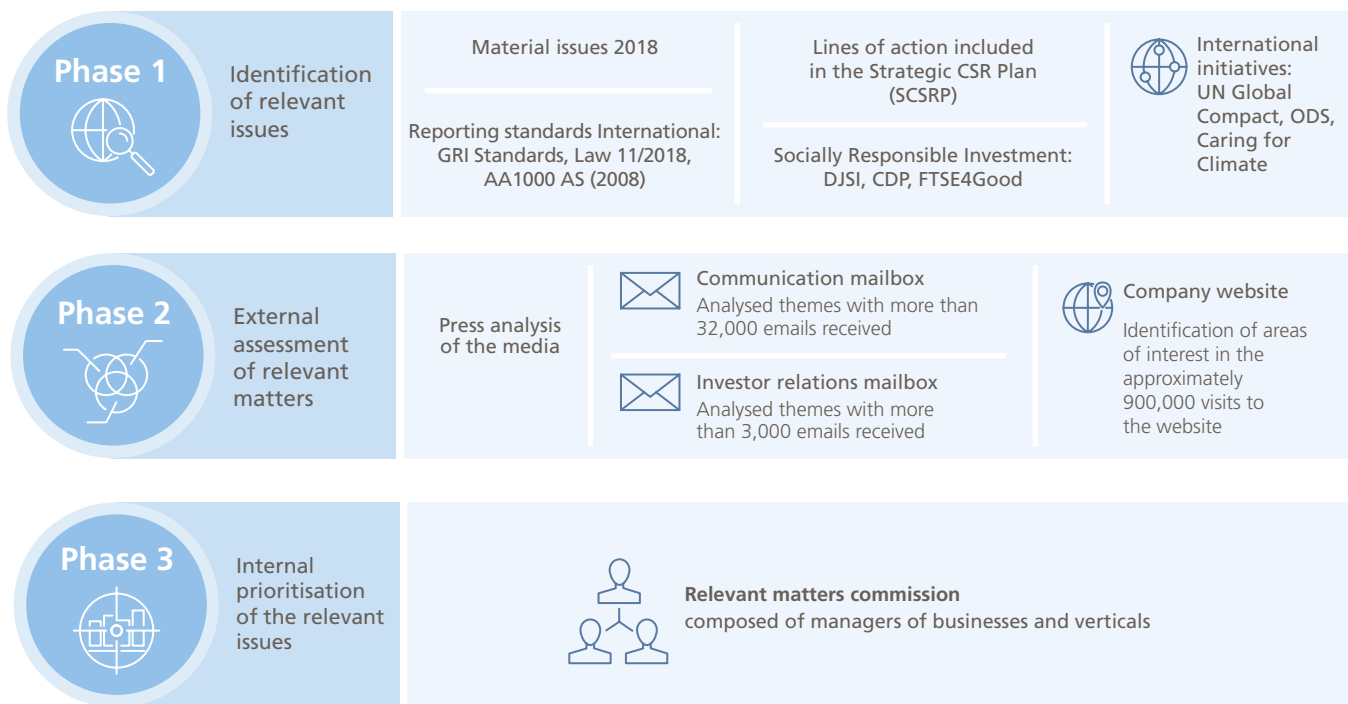
In accordance with the principles outlined in the GRI Standards and the APS1000 standard of **inclusiveness, relevance and responsiveness**, Abengoa conducts an annual materiality analysis, which allows the company to identify and delve into the most important aspects for its stakeholders, used as the base for the design and development of its corporate responsibility strategy, as can be seen in the SCSR.

The selection of relevant matters was conducted in three phases and **is based on two bases of analysis**, which are cross-checked to obtain the final result: **external factors** (those related to the expectations of Abengoa’s stakeholder groups and the importance they give to different matters) and **internal factors** (which determine the importance of the different issues for the business, management of the company and, ultimately, the achievement of the objectives established in the business strategy). The use of both perspectives is essential for compliance with the accountability principle defined by the AA1000 APS (2008) standard.

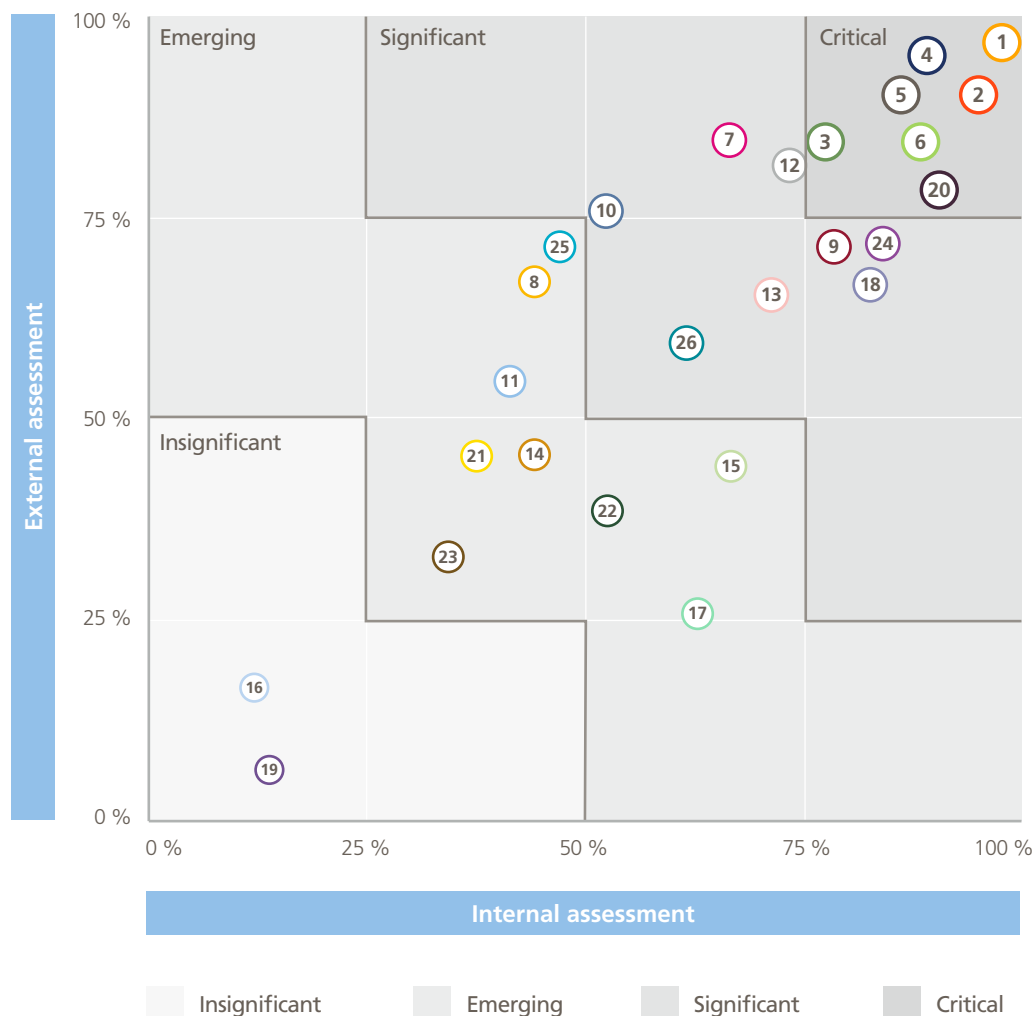
Once each issue has been identified, and considering the list as a whole, each issue can be classified based on its importance for the company and the stakeholder groups according to one of these four ranges: critical, significant, emerging and insignificant.

- **Critical:** any issues that cut across more than one business group, which are a priority for more than one stakeholder group or that are essential to achieving the minimum required to comply with the general standards analysed.
- **Significant:** any matters that only affect one of the stakeholders groups, but are a priority for this group; or any matters which, having reached a certain maturity, although generalised, are no longer considered critical.
- **Emerging:** any aspects that have started to acquire greater importance in recent times or that have begun to be considered mandatory at the legislative level.
- **Insignificant:** identified issues that have little impact and are not given priority attention by any stakeholder group, and may or may not have repercussions in the future.

With this categorisation, the **relevant matters procedure matrix** is obtained where the mandatory subjects with the highest scores are assigned the category of critical and must be analysed in the ICSR in greater depth. For critical, significant and emerging issues monitoring indicators are designed which allow the company to monitor their evolution.



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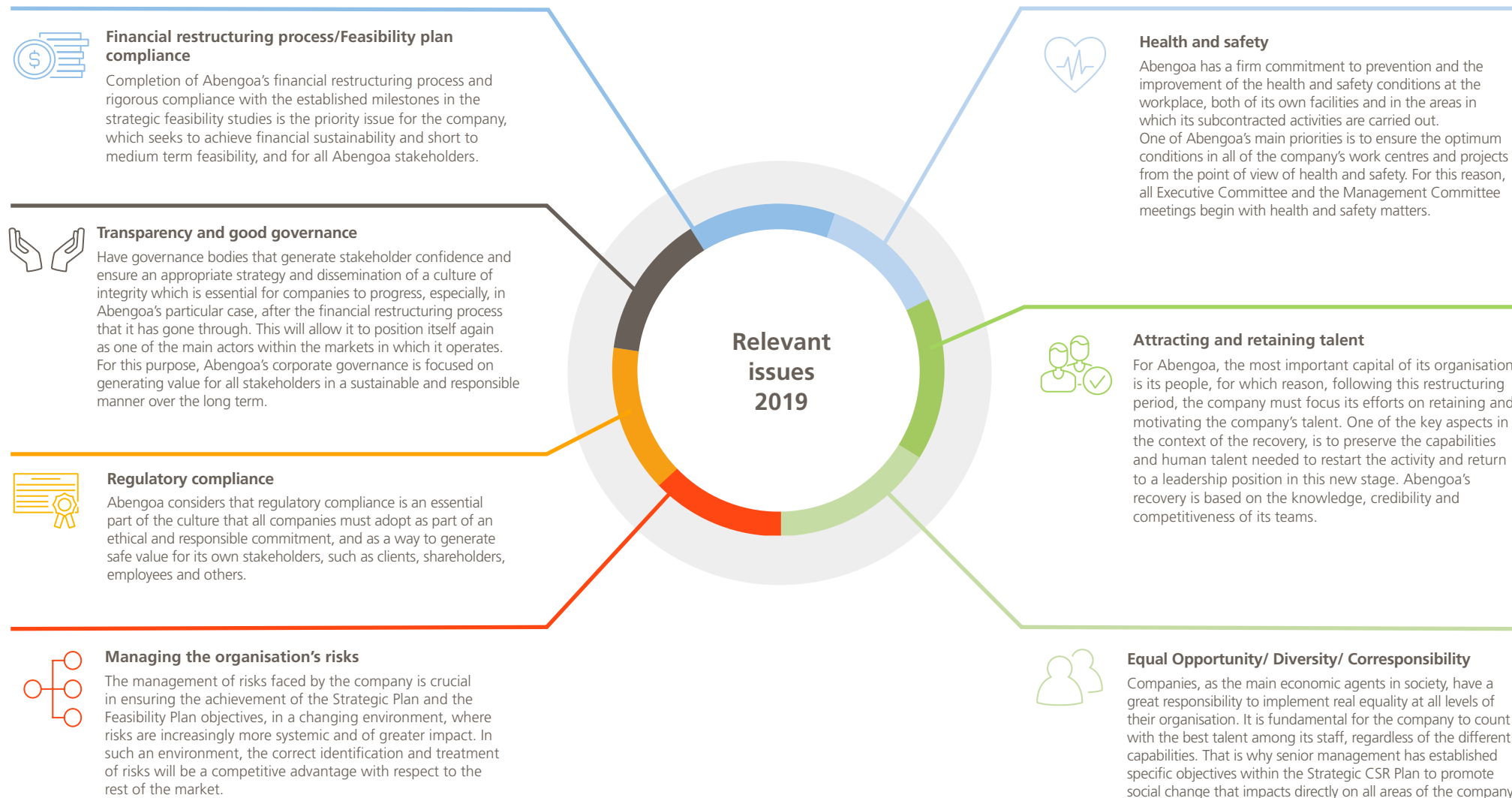
Aspects	Relevance
1 Financial restructuring process/ Feasibility plan compliance	Critical
2 Attracting and retaining talent	Critical
3 Equal Opportunity/ Diversity/ Co-responsibility	Critical
4 Managing the organisation’s risks	Critical
5 Transparency and good governance	Critical
6 Regulatory Compliance	Critical
7 Diligence in protecting human rights	Significant
8 Contribution to progress- Social commitment and local impact	Emerging
9 Promoting innovation	Significant
10 Environmental protection	Significant
11 Circular economy	Emerging
12 Climate change	Significant
13 Occupational health and safety	Significant
14 Pollution	Emerging
15 Sustainable use of resources	Significant
16 Biodiversity	Insignificant
17 Remuneration	Emerging
18 Salary gap	Significant
19 Absenteeism	Insignificant
20 Health and safety	Critical
21 Social relations/ Trade unions	Emerging
22 Training	Significant
23 Universal accessibility	Emerging
24 Subcontracting and suppliers	Significant
25 Consumers	Emerging
26 Tax transparency	Significant

As a result of this process, we have obtained the following relevant aspects, which show similarities with respect to the 2018 results due to the restructuring process duration^{1,2}.

¹ Abengoa considers the management of food as a non-material aspect of the company’s operations.

² Abengoa considers the relationship with the final consumers as a non-material aspect of the company’s operations, given that its business model is B2B (business to business) and, therefore, it does not have direct contact with them.

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Relationship with stakeholders

One of Abengoa's main goals is to maintain a **long-term relationship of trust and mutual benefit** with its stakeholders, given that they may be affected directly or indirectly by the company's activities, products and services and whose decisions may have an impact on these.












Among the main Abengoa stakeholders, those that form part of the value chain and other external parties whose decisions and actions also impact the company's business should be highlighted.

Abengoa's relationship with its stakeholders develops within a context of transparency and trust based on a **bi-directional, continuous and truthful communication**. The main objective of this communication is to **strengthen the company's relations** with all of them, as well as to **maintain the commitments** acquired with them.









Abengoa has different channels of communication and consultation adapted to the businesses' particularities and diversity such as tools to learn about stakeholder needs and expectations and incorporate them into the company's strategy. The main channels are detailed below: [102-40](#) y [102-43](#)



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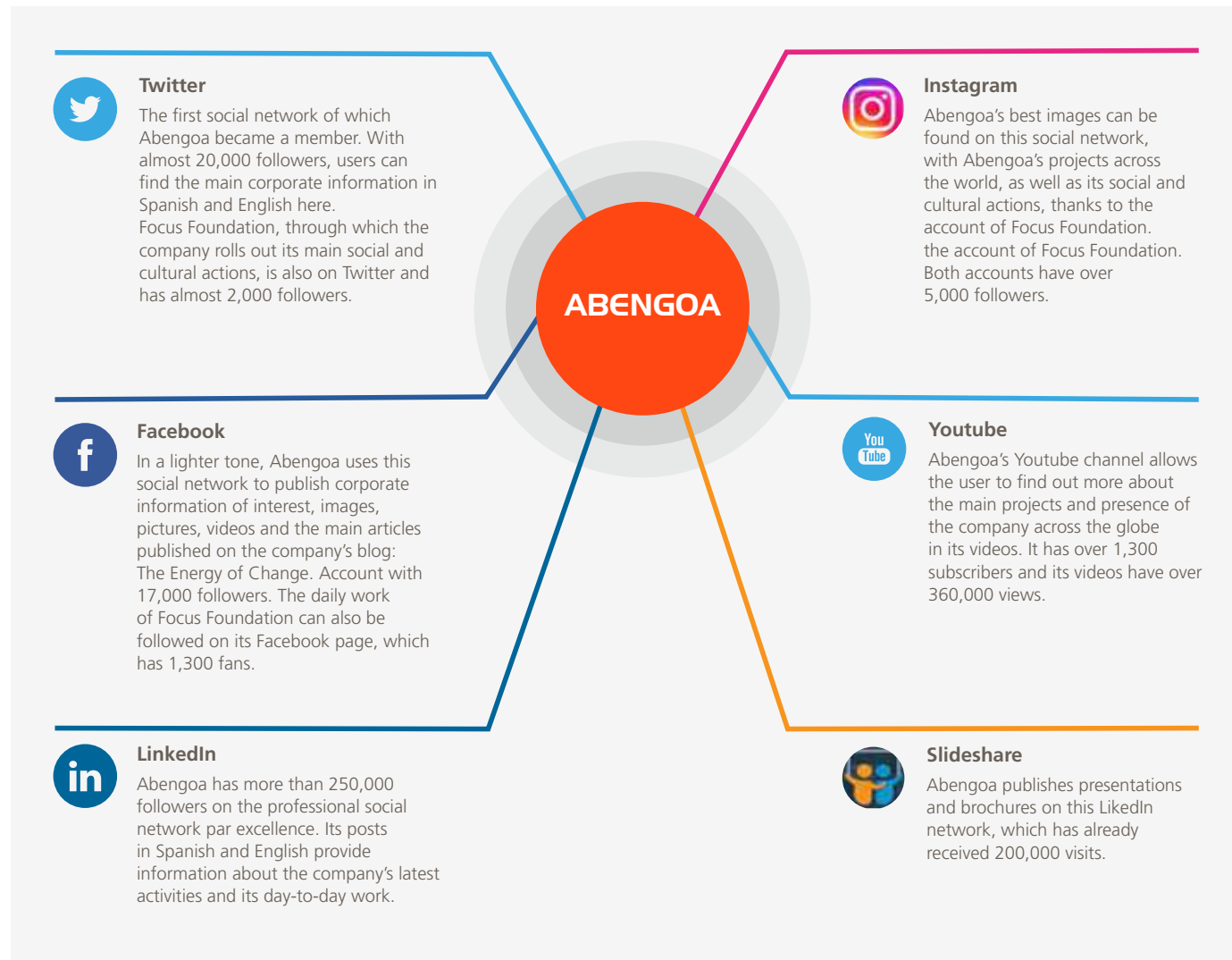
 Society	 Employees	 Suppliers	 Clients	 Shareholders
<ul style="list-style-type: none"> ■ Corporate website ■ Annual report ■ Press releases ■ Trade fairs, forums and conferences ■ Corporate blog ■ Interviews and media information requests ■ Meetings with NGOs ■ Meetings with educational institutions ■  CSR mailbox ■  Communication mailbox ■ External whistleblowing channel ■ Stakeholder mailbox ■ Offices/ sales agents ■ Social media: LinkedIn, Twitter, Facebook, YouTube, SlideShare and Instagram 	<ul style="list-style-type: none"> ■ Corporate website ■ Connect@ Corporate intranet ■ Internal newsletter ■ Climate and satisfaction survey ■ Informative emails from the Chairman's Office and corporate mailboxes (CSR, Health and Safety and Communication) ■ Internal whistleblowing channel ■ Employee self-service ■ Manual for new hires ■ HR Spokespersons ■ Department days ■ Suggestions box ■ Health and Safety Committees ■ Employee self-service ■ Appraisal surveys ■ Executive Communication ■ Programme ■ Open days ■ Social media: LinkedIn, Twitter, Facebook, YouTube, SlideShare and Instagram 	<ul style="list-style-type: none"> ■ Corporate website ■ Regular meetings ■ Email ■ Trade fairs, forums and conferences ■ External whistleblowing channel ■ Satisfaction surveys ■  Corporate purchases mailbox ■  CSR mailbox ■ Social media: LinkedIn, Twitter, Facebook, Google Plus, YouTube, SlideShare and Instagram 	<ul style="list-style-type: none"> ■ Corporate website ■ Commercial branches ■ Sales agents ■ Telephone assistance ■ Individual meetings ■ Satisfaction surveys ■ Trade fairs, forums and conferences ■ Open days ■ External whistleblowing channel ■ Social media: LinkedIn, Twitter, Facebook, Google Plus, YouTube, SlideShare and Instagram 	<ul style="list-style-type: none"> ■ Corporate website ■ Shareholder's website ■ Annual / Quarterly ■ Reports Telephone conferences ■  General Shareholders' Meeting ■ Investor day ■ Shareholder's mailbox ■ Meetings with investors ■  Relevant facts ■ Investors Relations Department ■ Meetings with analysts and investors ■ Presentation of results with audiovisual systems, accessible from Abengoa's website ■ Consultation space after the presentation of results ■ Press releases ■ External whistleblowing channel ■ Social media: LinkedIn, Twitter, Facebook, YouTube, SlideShare and Instagram

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 Local communities	 Media	 Public Administrations	 Business partners	 Academic community
<ul style="list-style-type: none"> ■ Corporate website ■ Annual report. ■ Web page of Focus Foundation ■  CSR mailbox ■ CSR Department ■ Communication Department ■ Meetings with project managers ■ Meetings with NGOs and educational institutions ■ Open days Trade fairs, forums and conferences ■  Corporate blog ■ External whistleblowing channel. ■ Interviews ■ Social media: LinkedIn, Twitter, Facebook, YouTube, SlideShare and Instagram 	<ul style="list-style-type: none"> ■ Corporate website ■ Press releases ■ Meetings with the media Trade fairs, forums and conferences ■ Interviews and media information requests ■ Communication Department ■  Communication mailbox ■ Social media: LinkedIn, Twitter, Facebook, YouTube, SlideShare and Instagram 	<ul style="list-style-type: none"> ■ Corporate website ■ Regular meetings ■ Email ■ Forums and conferences ■ Work groups ■ Institutional Relations Department ■ Social media: LinkedIn, Twitter, Facebook, YouTube, SlideShare and Instagram 	<ul style="list-style-type: none"> ■ Corporate website ■ Annual report ■ Press releases ■ Trade fairs, forums and conferences ■ Corporate blog ■ Interviews and media information requests ■ Specialised sectoral magazines/newsletters ■ Associative and sectoral magazines or publications ■ Social media: LinkedIn, Twitter, Facebook, YouTube, SlideShare and Instagram. 	<ul style="list-style-type: none"> ■ Corporate website Annual report ■ Press releases ■ Trade fairs, forums and conferences ■ Corporate blog ■ Interviews and media information requests ■ Publication of scientific papers and articles ■ Meetings with educational institutions ■ Organisation of seminars and conferences ■ Participation in seminars and conferences ■ Social media: LinkedIn, Twitter, Facebook, YouTube, SlideShare and Instagram

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Abengoa has grown significantly in all social networks over the last few years. It is currently present through the following channels:



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How does Abengoa ensure information quality?

For Abengoa it is key to have **reliable and rigorous information** that allows it to learn the impact of its activity with precision.

For this purpose, and in accordance with the above-mentioned principles associated with **accuracy, reliability and completeness**, and with the new **requirements set forth in the Non-Financial Information and Diversity Law**, Abengoa has established a series of internal controls as part of its CSR management system, which apply to different tools used by the company to report and consolidate non-financial information.

Since 2009, Abengoa has an area dependent on the CSR department of **Non-Financial Information Internal Audit (NFIIA)** whose objective is to verify the information for the three CSR dimensions, stressing the main risks in this matter, as well

the effectiveness of the controls the company applies to mitigate them. The purpose to these audits is to ensure the reliability and quality of the non-financial information.

During the financial year 2019 **comprehensive internal audits** have been performed at corporate level on certain indicators such as training or accident rate, in addition to conducting other controls during the review and consolidation procedure for the rest of the indicators, such as performing analytical reviews with data from previous periods to identify significant deviations, substantive evidence, review of outlying data, random sampling, etc.

Moreover, Abengoa's Integrated Report is assessed by an **external independent certification** with a limited level of assurance on specific indicators of the **Responsible Management Balance Sheet** or included in the index

of compliance with the ISAE 3000 Standard, Assurance Engagements other than Audits or Reviews of Historical Financial Information, with the ISAE 3410 Standard, Assurance Engagements on Greenhouse Gas Statements, issued by the International Auditing and Assurance Standard Board (IAASB); and with the Action Guide for Corporate Responsibility Report review work issued by the Spanish Institute of Chartered Accountants. [102-56](#)

Likewise, and in compliance with the current mercantile regulations, the **Non-Financial Information Statement** has been reviewed by KPMG Asesores, S.L. The independent inspection report is attached to the Non-Financial Information Statement in section 04 of Volume II: Legal and Economic-Financial Information. [102-56](#)

