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● Indicators related with key aspects for the company and its stakeholders.

✓ Indicators verified by an independent third party.

External verification	General	Content	Page or direct response	Omissions	Key aspects
Organization profile					
	102-1	Name of the organization	190		●
✓	102-2	Activities, brands, products, and services	138 The company does not have banned or litigated products. See Industrial Capital to consult the list of products and Company services.		●
✓	102-3	Location of headquarters	11		●
✓	102-4	Location of operations	11, 158		●
	102-5	Ownership and legal form	81		●
✓	102-6	Markets served	10, 11		●
✓	102-7	Scale of the organization	8, 33, 81, 122		●
✓	102-8	Information on employees and other workers	122, 124, 158		●
	102-9	Supply chain	154		●
	102-10	Significant changes to the organization and its supply chain	4, 5, 154, 190		●
✓	102-11	Precautionary principle or approach	58, 62		●
	102-12	External initiatives	24, 152, 159, 160		●
✓	102-13	Membership of associations	24, 48, 152		●
Strategy					
	102-14	Statement from senior decision-makers	4, 5		●
✓	102-15	Key impacts, risks, and opportunities	4, 5		●
Ethics and Integrity					
✓	102-16	Values, principles, standards, and norms of behaviour	22, 47, 50, 160		●
✓	102-17	Mechanisms for advice and concerns about ethics	53, 130, 160		●
Governance					
	102-18	Governance structure	37		●
	102-19	Delegating authority	39		●

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External verification	General	Content	Page or direct response	Omissions	Key aspects
	102-20	Executive-level responsibility for economic, environmental, and social topics	27, 39		●
	102-21	Consulting stakeholders on economic, environmental, and social topics	44		●
	102-22	Composition of the highest governance body and its committees	39		●
	102-23	Chair of the highest governance body	39		●
	102-24	Nominating and selecting the highest governance body	42		●
	102-25	Conflicts of interest	40		●
	102-26	Role of highest governance body in setting purpose, values, and strategy	39, 40		●
	102-27	Collective knowledge of highest governance body	39		●
	102-28	Evaluating the highest governance body's performance	42		●
	102-29	Identifying and managing economic, environmental, and social impacts	40		●
	102-30	Effectiveness of risk management processes	40, 68		●
	102-31	Review of economic, environmental, and social topics	39, 40, 68		●
	102-32	Role of highest governing body in preparing sustainability reports	It is the Board of Directors that reviews it, following a review by the chairman and the CEO.		●
	102-33	Communicating critical concerns	44		●
	102-34	Nature and total number of critical concerns	42, 44, 82		●
✓	102-35	Remuneration policies	42		●
	102-36	Process for determining remuneration	42		●
	102-37	Stakeholders' involvement in remuneration	Corporate Governance Report 2018, page 61: "The remuneration policy for Abengoa's directors reflected in this report was approved by the Ordinary General Meeting of Shareholders held of 30 June 2017. The remunerations policy was prepared, discussed and signed in the meeting of the Appointments and Remunerations Committee. The proposal was submitted to the Board of Directors, approved thereby as proposal to the General Meeting and approved by the General Meeting on the date indicated."		●
✓	102-38	Annual total compensation ratio	43		●

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External verification	General	Content	Page or direct response	Omissions	Key aspects
	102-39	Percentage increase in annual total compensation ratio	43	Indicator not available in 2017 to calculate the change ratio.	●
Stakeholders participation					
	102-40	List of stakeholder groups	190, 195		●
✓	102-41	Collective bargaining agreements	130, 190		●
	102-42	Identifying and selecting stakeholders	190		●
✓	102-43	Approach to stakeholder engagement	190, 195		●
✓	102-44	Key topics and concerns raised	82, 148, 190		●
Reporting practice					
	102-45	Entities included in the consolidated financial statements	190		●
	102-46	Defining report content and topic Boundaries	190		●
✓	102-47	List of material topics	192		●
	102-48	Restatements of information	190		●
	102-49	Changes in reporting	192		●
	102-50	Reporting period	189, 190		●
	102-51	Date of most recent report	189, 190		●
	102-52	Reporting cycle	189, 190		●
	102-53	Contact point for questions regarding the report	217		●
✓	102-54	Claims of reporting in accordance with the GRI standards	190		●
	102-55	GRI content index	203		●
	102-56	External verification	199		●

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External verification	General	Content	Page or direct response	Omissions	Key aspects
Management approach					
	103-1	Explanation of the material topic and its Boundary	33		●
✓	103-2	The management approach and its components	33, 52, 192		●
✓	103-3	Evaluation of the management approach	33		●
Economic performance					
✓	201-1	Direct economic value generated and distributed	33		●
	201-2	Financial implications and other risks and opportunities due to climate change	173, 174-176		●
	201-3	Defined benefit plan obligations and other retirement plans	131		●
	201-4	Financial assistance received from government	33, 56		●
Market presence					
	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	127		
	202-2	Proportion of senior management hired from the local community		No material	
Indirect economic impacts					
	203-1	Infrastructure investments and services supported		No material	
	203-2	Significant indirect economic impacts		No material	
Procurement practices					
✓	204-1	Proportion of spending on local suppliers	156		●
Anticorruption					
✓	205-1	Operations assessed for risks related to corruption	During 2019, apart from other cross-cutting work, no preventive or detective actions were carried out to reduce the risk of corruption or fraud.		●
✓	205-2	Communication and training about anti-corruption policies and procedures	48, 49, 50		●
✓	205-3	Confirmed incidents of corruption and actions taken	53		●

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External verification	General	Content	Page or direct response	Omissions	Key aspects
Anti-competitive behaviour					
✓	206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	<p>1. Concerning an inspection during 2013 by the European Commission of Abengoa and the companies that were directly or indirectly under its control, with regard to their possible participation in anti-competitive agreements or actions allegedly aimed at manipulating the results of the valuation of the Platts daily closing price (CDD), and to deny access to one or more companies wishing to participate in the valuation process of the CDD price, an oral hearing was held in Brussels on 28 and 29 January of 2020 in which the parties requested the closure of the investigation.</p> <p>2) Concerning the start of the investigation by the Markets and Competence National Commission (hereinafter, "CNMC") against manufacturers and some companies in the sector (including Nicsa and its parent company Abengoa S.A.), indicating that on 21 May 2019 Nicsa was been notified of the response to the claim submitted by the State Attorney's Office. The application submitted by Nicsa was accepted granting it a period of 10 days to prepare a written summary of conclusions, which was submitted on 4 June 2019.</p> <p>3) Concerning the submission of a requirement of information by the Markets and Competence National Commission to several companies in the rail sector, including Instalaciones Inabensa, S.A., indicating that on 22 March 2019 a CNMC Council Resolution was received which imposed two penalties, which in combination amount to €11.6 million. On 22 May 2019 applications were filed before the National Court and the Request for Precautionary Measures, both accepted for processing. On 11 July 2019 a contentious-administrative claim was filed. On 18 July the requested precautionary measures were granted (payment of the penalty and prohibition against contracting). On 25 July an appeal was filed against the request to provide guarantee for the acceptance of the precautionary measure (payment of the penalty). On 26 July a complaint was received from the State Attorney's Office against the measure regarding the suspension of the prohibition against contracting, which was contested by Inabensa on 2 September, resolved by the National Court on 24 October which dismissed the claim filed by the State Attorney's Office. On 18 October 2019 a guarantee was presented for the suspension of the payment of the fine. On 21 November the response to the claim by the State Attorney's Office was received.</p>		●
Materials					
✓	301-1	Materials used by weight or volume	185		●
	301-2	Recycled input materials used		No material	
	301-3	Reclaimed products and their packaging materials		No material	

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External verification	General	Content	Page or direct response	Omissions	Key aspects
Energy					
✓	302-1	Energy consumption within the organization	33, 182		●
	302-2	Energy consumption outside of the organization		No material	
✓	302-3	Energy intensity	33, 182		●
✓	302-4	Reduction of energy consumption	The company has defined an action line in its 2019-2023 Strategic CSR Plan which introduces specific medium-term objectives and follow-up actions and indicators that allow the implementation of compliance guidelines.		●
	302-5	Reduction in energy requirements of products and services		No material	
Water					
✓	303-1	Water withdrawal by source	33, 183		●
	303-2	Water sources significantly affected by withdrawal of water		No material	
	303-3	Water recycled and reused		No material	
Biodiversity					
✓	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	185		●
✓	304-2	Significant impacts of activities, products, and services on biodiversity	186		●
✓	304-3	Habitats protected or restored			●
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by the operations	185		●
Emissions					
✓	305-1	Direct (Scope 1) GHG emissions	33, 180		●
✓	305-2	Energy indirect (Scope 2) GHG emissions	33, 180		●
✓	305-3	Other indirect (Scope 3) GHG emissions	33, 180		●
✓	305-4	GHG emissions intensity	33, 181		●

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External verification	General	Content	Page or direct response	Omissions	Key aspects
✓	305-5	Reduction of GHG emissions	The company has defined an action line in its 2019-2023 Strategic CSR Plan, which introduces specific medium-term objectives and follow-up actions and indicators that allow the implementation of compliance guidelines.		●
	305-6	Emissions of ozone-depleting substances (ODS)		No material	
✓	305-7	Nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions	33, 181		●
Effluents and waste					
	306-1	Water discharge by quality and destination		No material	
✓	306-2	Waste by type and disposal method	33, 184		●
	306-3	Significant spillages		No material	
	306-4	Transport of hazardous waste		No material	
Environmental compliance					
✓	307-1	Non-compliance with environmental laws and	187 During 2019, no significant fines or penalties for noncompliance with environmental legislation and regulations have been recorded.		●
Supplier environmental assessment					
✓	308-1	New suppliers that were screened using environmental criteria	155		
✓	308-2	Negative environmental impacts in the supply chain and actions taken	155		
Employment					
✓	401-1	New employee hires and employee turnover	33, 128		●
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	131		●
	401-3	Parental leave	Concerning the return of workers after enjoying paternity and maternity leave, the percentage of employees returning to their jobs is 100 %, a figure similar to previous years.		●
Labour/management relations					
	402-1	Minimum notice periods regarding operational changes	130		●

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External verification	General	Content	Page or direct response	Omissions	Key aspects
Occupational health and safety					
✓	403-1	Workers representation in formal joint management-worker health and safety committees	132		●
✓	403-2	Types of accidents and accident frequency rates, occupational disease, days lost, absenteeism and number of deaths by accident at work or occupational disease	33, 133		●
	403-3	Workers with high incidence or high risk of diseases related to their occupation	There have been no occupational diseases during the last three years.		●
✓	403-4	Health and safety topics covered in formal agreements with trade unions	130		●
Training and education					
✓	404-1	Average hours of training per year per employee	33		●
✓	404-2	Programs for upgrading employee skills and transition assistance programs	128		●
	404-3	Percentage of employees receiving regular performance and career development reviews	128		●
Diversity and equal opportunity					
✓	405-1	Diversity of governance bodies and employees	37, 122, 124, 126		●
✓	405-2	Ratio of basic salary and remuneration of women to men	127		●
Non-discrimination					
	406-1	Incidents of discrimination and corrective actions taken	159 There were no discrimination cases during the year.		●
Freedom of association and collective bargaining					
	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	159 Abengoa does not perform operations or work with suppliers where its right to freedom of association or collective bargaining may be jeopardised.		●
Child labour					
	408-1	Operations and suppliers at significant risk for incidents of child labour	159 The supplier assessment that Abengoa has resumed during 2019 identifies different factors that could be considered risk factors, based on international indices that contemplate aspects related to human rights, including the risk of child labour.		●

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Forced or compulsory labour					
	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	159 The supplier assessment that Abengoa has resumed during 2019 identifies different factors that could be considered risk factors, based on international indices that contemplate aspects related to human rights, including the risk of forced labour.		●
Security practices					
	410-1	Security personnel trained in human rights policies or procedures	160 Abengoa suppliers must consider the code of conduct, which is included in the procurement documentation. This code includes guidelines and measures to prevent incidents related to human-rights violation, together with the requirement of the highest standards of honesty and ethical conduct.		●
Rights of indigenous peoples					
	411-1	Incidents of violations involving rights of indigenous peoples	No cases of violations involving the rights of indigenous peoples have been identified.		●
Human rights assessment					
✓	412-1	Operations that have been subject to human rights reviews or impact assessments	155		●
	412-2	Employee training on human rights policies or procedures	Due to the company's situation this year, training has been carried out primarily in Health and Safety or technical areas. However, employees can access the intranet to check the NOCs (compulsory rules) or the Code of Conduct that includes all the information, policies and procedures related to Human Rights.		●
	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening		No material	
Local communities					
✓	413-1	Operations with local community engagement, impact assessments, and development programs	33		●
✓	413-2	Operations with significant actual and potential negative impacts on local communities	159		●
Supplier social assessment					
✓	414-1	New suppliers that were screened using social criteria	152		●
	414-2	Negative social impacts in the supply chain and actions taken	155	No material	

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External verification	General	Content	Page or direct response	Omissions	Key aspects
Public policy					
✓	415-1	Political contributions	48, 49		●
Customer health and safety					
	416-1	Assessment of the health and safety impacts of product and service categories	138		
✓	416-2	Incidents of noncompliance concerning the health and safety impacts of products and services or voluntary codes relating to	During 2019, there have been no breaches of regulations the health and safety impacts of products and services during their life cycle.		●
Marketing and labelling					
	417-1	Requirements for product and service information and labelling			
✓	417-2	Incidents of noncompliance concerning product and service information and labelling on the information and labelling of products and services	During 2019, there have been no breaches of the regulations or the regulation of voluntary codes.		●
✓	417-3	Incidents of noncompliance concerning marketing communications	During 2019, there have been no breaches of regulations relating to marketing communications.		●
Customer privacy					
✓	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	During 2019, there have been no complaints related to the violation of the privacy or disappearance of the company's customers.		●
Socioeconomic compliance					
✓	419-1	Noncompliance with laws and regulations in the social and economic area	130 During 2019, there have been no monetary fines related to noncompliance with regulations relating to the supply and use of products and services.		●
Own indicators					
✓	ID1	Number of patents	33		●
✓	ID2	R+D+i and innovation employees	33		●
✓	ID3_4	R+D+i and innovation investment	33		●