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- Indicators related with key aspects for the company and its stakeholders.
- ✓ Indicators assured by an independent third party.

External verification	Indicators	Content	Paginated closure or direct response	Omissions	Material
	Organizational profile				
	102-1	Name of the company	206		●
✓	102-2	Activities, brands, products, and services	149 The company does not have banned or in dispute products. See Industrial Capital to consult the list of products and Company services.		●
✓	102-3	Headquarters location	14		●
✓	102-4	Location of operations	14, 171		●
	102-5	Ownership and legal form	85		●
✓	102-6	Markets served	13, 14		●
✓	102-7	Company size	10, 34, 85, 129		●
✓	102-8	Information on employees and other workers	131, 132, 171		●
	102-9	Supply chain	162		●
	102-10	Significant changes to the company and its supply chain	4, 5, 209		●
✓	102-11	Precautionary Principle or approach	37, 39		●
	102-12	External initiatives	167, 172		●
✓	102-13	Membership to associations	60, 167		●
	Strategy				
	102-14	Statement from senior decision-maker	4, 5		●
✓	102-15	Key impacts, risks, and opportunities	4, 5		●
	Ethics and integrity				
✓	102-16	Values, principles, standards, and norms of behaviour	26, 63		●
✓	102-17	Mechanisms for advice and concerns about ethics	65, 139, 173		●
	Governance				
	102-18	Governance structure	50, 53		●
	102-19	Delegating authority	52		●

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External verification	Indicators	Content	Paginated closure or direct response	Omissions	Material
	102-20	Executive-level responsibility for economic, environmental, and social topics	27, 53		●
	102-21	Consulting stakeholder groups on economic, environmental, and social topics	57		●
	102-22	Composition of the highest governance body and its committees	52		●
	102-23	Chair of the highest governance body	52		●
	102-24	Nominating and selecting the highest governance body	55		●
	102-25	Conflicts of interest	54		●
	102-26	Role of the highest governance body in selecting objectives, values and strategy	52, 54		●
	102-27	Collective knowledge of highest governance body	52		●
	102-28	Evaluating the highest governance body's performance	55		●
	102-29	Identifying and managing economic, environmental, and social impacts	54		●
	102-30	Effectiveness of risk management processes	47, 54		●
	102-31	Review of economic, environmental, and social topics	47, 52, 54		●
	102-32	Highest governance body's role in sustainability reporting	214 It is the Board of Directors that reviews it, following a review by the chairman and the CEO.		●
	102-33	Communicating critical concerns	57		●
	102-34	Nature and total number of critical concerns	55, 57, 86		●
✓	102-35	Remuneration policies	55		●
	102-36	Process for determining remuneration	55		●
	102-37	Stakeholder groups' involvement in remuneration	The remuneration policy for Abengoa's directors included in this report was approved by the Ordinary General Shareholders' Meeting held on June 30, 2017. The remunerations policy was prepared, discussed and formulated within the Appointments and Remuneration 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	56		●

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External verification	Indicators	Content	Paginated closure or direct response	Omissions	Material
	102-39	Percentage increase in annual total compensation ratio	56	Indicator not available in 2017, to calculate the variation ratio.	●
Stakeholder groups participation					
	102-40	List of stakeholder groups	206		●
✓	102-41	Collective bargaining agreements	139, 206		●
	102-42	Identifying and selecting stakeholder groups	206		●
✓	102-43	Approach to stakeholder groups participation	206		●
✓	102-44	Key topics and concerns raised	86, 159, 206		●
Reporting practice					
	102-45	Entities included in the consolidated financial statements	209		●
	102-46	Defining report content and topic Coverage	209		●
✓	102-47	List of material topics	211		●
	102-48	Restatements of information	209		●
	102-49	Changes in reporting	211		●
	102-50	Reporting period	205, 206		●
	102-51	Date of most recent report	205, 206		●
	102-52	Reporting cycle	205, 206		●
	102-53	Contact point for questions regarding the report	236		●
✓	102-54	Statement of preparation of the report in accordance with the GRI Standards	206		●
	102-55	GRI content index	222		●
	102-56	External verification	214		●

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External verification	Indicators	Content	Paginated closure or direct response	Omissions	Material
	Management focus				
	103-1	Explanation of the material topic and its Boundary	34		●
✓	103-2	The management approach and its components	34, 64, 211		●
✓	103-3	Evaluation of the management approach	34		●
	Economic Performance				
✓	201-1	Direct economic value generated and distributed	10, 34		●
	201-2	Financial implications and other risks and opportunities due to climate change	184, 187		●
	201-3	Defined benefit plan obligations and other retirement plans	136		●
	201-4	Financial assistance received from government	34, 69		●
	Market presence				
	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	135		
	202-2	Proportion of senior management hired from the local community		No material	
	Significant 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	165		●
	Anti-corruption				
✓	205-1	Operations assessed for risks related to corruption	During 2020, 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	60, 63		●
✓	205-3	Confirmed incidents of corruption and actions taken	66		●

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External verification	Indicators	Content	Paginated closure or direct response	Omissions	Material
	Anti-competitive behaviour				
✓	206-1	Legal actions regarding unfair competition and monopolistic and anti-competitive practices	<p>1. In relation to the start of an inspection by the European Commission in the financial year 2013 of Abengoa and the companies directly or indirectly controlled by Abengoa, regarding their possible participation in anti-competitive agreements or actions allegedly aimed at manipulating the results of the end-of-day Platts' pricing (CDD), as well as to deny access to one or more companies to participate in the CDD pricing process, an oral hearing was held in Brussels in January 2020 in which the parties requested the closing of the investigation. On March 2, 2021, a communication was received from the Commission in relation to supplementary or additional information to the list of charges, called "Letter of Facts" with the deadline to reply currently being suspended.</p> <p>2. In relation to the start of the investigation by the National Commission for Markets and Competition (hereinafter, the "CNMC", for its acronym in Spanish) against the manufacturers and some companies of the sector (including Nicsa and its parent company Abengoa SA), it should be noted that on May 21, 2019 Nicsa was notified of the answer to the complaint filed by the State Attorney's Office, and on June 4, 2019, Nicsa filed the final pleadings, without no further action to date.</p> <p>3. In relation to the requested information by the National Commission for Markets and Competition to several companies in the railway industry, including Instalaciones Inabensa, S.A., on March 22, 2019, a Resolution was received from the Board of the CNMC in which two sanctions were imposed, which jointly amounted to €11.6 million, and a guarantee was lodged in October for the suspension of payment. Likewise, a contentious-administrative complaint was filed in July 2019, a process which is still pending.</p>		●
	Taxation				
	207-1	Tax approach	67, 68		
	207-2	Fiscal governance, control and risk management	69		
	207-3	Stakeholder groups participation and management of tax-related issues	69		
	207-4	Country-by-country reporting	68		
	Materials				
✓	301-1	Used materials, by weight or volume	197		
	301-2	Recycled materials		No material	
	301-3	Reused products and packaging materials		No material	

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External verification	Indicators	Content	Paginated closure or direct response	Omissions	Material
	Energy				
✓	302-1	Energy consumption within the company	34, 194		●
	302-2	Energy consumption outside of the company		No material	
✓	302-3	Energy intensity	34, 194		●
	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	Reductions in energy requirements of products and services		No material	
	Water				
✓	303-1	Interaction with water as a shared resource	34, 195		●
	303-2	Management of water discharge-related impacts		No material	
	303-3	Water extraction		No material	
	Biodiversity				
✓	304-1	Owned, leased or managed operations centres located within or adjacent to protected areas or areas of high biodiversity value outside protected areas	198		
✓	304-2	Significant impacts of activities, products, and services on biodiversity	199		
	304-3	Habitats protected or restored	199		
	304-4	Species on the IUCN Red List and on national conservation lists whose habitats are in areas affected by the operations	198		
	Emissions				
✓	305-1	Direct GHG emissions (Scope 1)	34, 192		●
✓	305-2	Energy indirect GHG emissions (Scope 2)	34, 192		●
✓	305-3	Other indirect GHG emissions (Scope 3)	34, 192		●
✓	305-4	GHG emissions intensity	34, 192		●

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External verification	Indicators	Content	Paginated closure or direct response	Omissions	Material
✓	305-5	Reduction of GHG emissions	The company has defined an action line in its 2019-2023 Strategic Sustainability Plan, which establishes specific medium-term objectives as well as follow-up actions and indicators that allow to establish guidelines for their compliance.		
	305-6	Ozone-depleting substances emissions (ODS)		No material	
✓	305-7	Nitrogen oxides (NOX), sulphur oxides (SOX), and other significant air emissions	34, 193		
Effluents and waste					
	306-1	Wate generation and significant waste-related impacts		No material	
✓	306-2	Management of significant waste-related impacts	34, 197		●
	306-3	Waste generated		No material	
	306-4	Waste not destined for disposal		No material	
	306-5	Waste destined for disposal		No material	
Environmental compliance					
✓	307-1	Non-compliance with environmental laws and regulations	199 During 2020, no significant fines or penalties for non-compliance with environmental legislation and regulations have been recorded.		●
Supplier environmental assessment					
✓	308-1	New suppliers that have successfully completed evaluation and selection screening according to environmental criteria	168		
✓	308-2	Negative environmental impacts in the supply chain and measures taken	168		
Employment					
✓	401-1	New employee hires and employee turnover	34, 137		●
	401-2	Benefits for full-time employees not granted to part-time or temporary employees	136		●
	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.		●

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	Labour/management relations				
	402-1	Minimum notice periods for operational changes	139		●
	Occupational health and safety				
✓	403-1	Occupational health and safety management system	145		●
✓	403-2	Hazard identification, risk assessment and incident investigation	34		●
	403-3	Occupational health services	There have been no occupational diseases during the last three years.		●
✓	403-4	Occupational health and safety employee participation, consultation and communication	139		●
	403-5	Occupational health and safety training for employees			
	403-6	Employee health promotion			
	403-7	Prevention and mitigation of employee health and safety impacts directly linked to business relationships			
	Training and education				
✓	404-1	Average hours of training per year per employee	34		●
✓	404-2	Programmes for upgrading employee skills and transition assistance programmes	137		●
	404-3	Percentage of employees receiving regular performance and career development reviews	137		●
	Diversity and equal opportunity				
✓	405-1	Diversity of governance bodies and employees	50, 131, 132		●
✓	405-2	Ratio of basic salary and remuneration of women to men	135		●
	Non-discrimination				
	406-1	Incidents of discrimination and corrective actions taken	172 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	172 Abengoa does not perform operations or work with suppliers where its right to freedom of association or collective bargaining may be jeopardised.		●

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	Child labour				
	408-1	Operations and suppliers at significant risk for incidents of child labour	172 The supplier assessment that Abengoa has resumed during 2020 identifies different factors that could be considered risk factors, based on international indexes that contemplate aspects related to human rights, including the risk of child labour.		●
	Forced or compulsory labour				
	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	172 The supplier assessment that Abengoa has resumed during 2020 identifies different factors that could be considered risk factors, based on international indexes 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	159, 173 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	168		●
	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 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 programmes	34		●
✓	413-2	Operations with significant actual and potential negative impacts on local communities	172		●

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External verification	Indicators	Content	Paginated closure or direct response	Omissions	Material
Supplier social assessment					
✓	414-1	New suppliers that were screened using social criteria	167		●
	414-2	Negative social impacts in the supply chain and actions taken	168	No material	●
Public policy					
✓	415-1	Contribution to political parties and/or representatives	60		●
Customer health and safety					
	416-1	Assessment of the health and safety impacts of product and service categories	149	No material	
✓	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	There have not been any non-compliances during 2020 derived of the regulations or voluntary codes regarding 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	Abengoa has begun work on the development of a system to label its products and services, but at the moment there are no results available.		
✓	417-2	Non-compliance incidents concerning product and service information and labelling	There have not been any non-compliances during 2020 derived of the regulations on the information and labelling of products and services or the regulation of voluntary codes.		●
✓	417-3	Non-compliance incidents concerning marketing communications	There have not been any non-compliances during 2020 derived of the regulations on marketing communications.		●
Customer privacy					
✓	418-1	Justifiable complaints regarding violations of customer privacy and loss of customer data	There have not been any complaints during 2020 regarding the violation of the privacy or disappearance of the company's customers.		●
Socioeconomic compliance					
✓	419-1	Non-compliance with laws and regulations in the social and economic area	139 No monetary fines have been registered during 2020 related to a non-compliance of regulations related to the supply and use of products and services.		●
Own indicators					
✓	ID1	Number of patents	34		●
✓	ID2	R&D and innovation employees	34		●
✓	ID3_4	R&D and innovation investment	34		●