



GRI Contents Index

The column labeled Verification in the GRI Index identifies those indicators that have been subject to a verification process following the criteria established in the section Report of Independent Verification. The indicators verified with a level of reasonable assurance are identified in the GRI index and in the report with the symbol , and the indicators verified with a level of limited assurance are identified in the GRI index with the symbol .

Indicator type	Code	Definition	Chapter	Page	Verification
1	1.1	Statement from the most senior decision-maker of the organization about the relevance of sustainability to the organization and its strategy.	Report from the Chairman	Pg 3	
2	1.2	Description of key impacts, risks, and opportunities.	Profile of Abengoa Abengoa & the Environment	Pg 17-19 Pg 104 - 108	
Organization Profile					
3	2.1	Name of the organization.	Profile of Abengoa	Pg 6	
4	2.2	Primary brands, products, and/or services	Profile of Abengoa	Pg 7-9	
5	2.3	Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures.	Profile of Abengoa	Pg 6	
6	2.4	Location of organization's headquarters.	Profile of Abengoa	Pg 6	
7	2.5	Number of countries where the organization operates.	Profile of Abengoa	Pg 12	
8	2.6	Nature of ownership and legal form.	Profile of Abengoa	Pg 6	
9	2.7	Markets served	Profile of Abengoa	Pg 12	
10	2.8	Scale of the reporting organization	Profile of Abengoa	Pg 14-16	
11	2.9	Significant changes during the reporting period regarding size, structure, or ownership	Profile of Abengoa Process for defining report content	Pg 13 Pg 149-150	
12	2.10	Awards received in the reporting period.	Profile of Abengoa	Pg 10-11	
Report Parameters					
13	3.1	Reporting period for information provided.	Report Making Process	Pg 136	
14	3.2	Date of most recent previous report (if any).	Report Making Process	Pg 136	
15	3.3	Reporting cycle (annual, biennial, etc.)	Report Making Process	Pg 136	
16	3.4	Contact point for questions regarding the report or its contents.	Report Making Process	Pg 136	
17	3.5	Process for defining report content	Report Making Process	Pg 137, 139-143	
18	3.6	Boundary of the report	Report Making Process	Pg 144-151	
19	3.7	State any specific limitations on the scope or boundary of the report	Report Making Process	Pg 149-151	
20	3.8	Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organizations.	Report Making Process	Pg 144-151	

Indicator type	Code	Definition	Chapter	Page	Verification
21	3.9	Data measurement techniques and the bases of calculations, including assumptions and techniques underlying estimations applied to the compilation of the Indicators and other information in the report.	Report Making Process	Pg 137-138	
22	3.10	Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement	Report Making Process	Pg 151	
23	3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.	Report Making Process	Pg 149-151	
24	3.12	Table identifying the location of the Standard Disclosures in the report	Report Making Process	Pg 272-280	
25	3.13	Policy and current practice with regard to seeking external assurance for the report. If not included in the assurance report accompanying the sustainability report, explain the scope and basis of any external assurance provided. Also explain the relationship between the reporting organization and the assurance provider(s).	Report Making Process	Pg 136-137	
Governance, Commitments, and Engagement Governance					
26	4.1	Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight.	Annual Corporate Governance Report	Pg 176-179, 196-200	
27	4.2	Indicate whether the Chair of the highest governance body is also an executive officer (and, if so, their function within the organization's management and the reasons for this arrangement).	Profile of Abengoa Annual Corporate Governance Report	Pg 6 Pg 188	
28	4.3	For organizations that have a unitary board structure, state the number of members of the highest governance body that are independent and/or non-executive members.	Annual Corporate Governance Report	Pg 179, 188, 191	
29	4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.	Abengoa and the Creation of Value Annual Corporate Governance Report	Pg 131 Pg 198-212	
30	4.5	Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organization's performance (including social and environmental performance).	Annual Corporate Governance Report	Pg 182-186, 223-225	
31	4.6	Processes in place for the highest governance body to ensure conflicts of interest are avoided.	Annual Corporate Governance Report	Pg 220, 228-244	

Indicator type	Code	Definition	Chapter	Page	Verification
32	4.7	Process for determining the qualifications and expertise of the members of the highest governance body for guiding the organization's strategy on economic, environmental, and social topics.	Annual Corporate Governance Report	Pg 198, 246-249	
33	4.8	Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation.	Profile of Abengoa Abengoa and its People Abengoa and the Environment	Pg 16-20,26-27 Pg 30-33, 45,48-49 Pg 104-107	
34	4.9	Procedures of the highest governance body for overseeing the organization's identification and management of economic, environmental, and social performance, including relevant risks and opportunities, and adherence or compliance with internationally agreed standards, codes of conduct, and principles.	Annual Corporate Governance Report	Pg 202-206	
35	4.10	Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.	Annual Corporate Governance Report	Pg 210-223	
36	4.11	Explanation of whether and how the precautionary approach or principle is addressed by the organization.	Annual Corporate Governance Report	Pg 202-206	
37	4.12	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses.	Profile of Abengoa	Pg 20-21	
38	4.13	Memberships in associations (such as industry associations) and/or national/ international advocacy organizations to which the organization supports	Profile of Abengoa	Pg 20-21, 90-100	
39	4.14	List of stakeholder groups engaged by the organization.	Report Making Process Profile of Abengoa	Pg 151-152 Pg 22-23	
40	4.15	Basis for identification and selection of stakeholders with whom to engage.	Report Making Process	Pg 22-23	
41	4.16	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.	Report Making Process	Pg 151-152	
42	4.17	Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting.	Report Making Process	Pg 141-143	

Performance Indicators

Economic Performance Pg 124

43	P	EC1	Economic value generated and distributed	Abengoa and the Creation of Value	Pg 124, Pg 126	<input checked="" type="checkbox"/>
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Indicator type	Code	Definition	Chapter	Page	Verification	
44	P	EC2	Financial implications and other risks and opportunities for the organisation's activities due to climate change	Letter from the Chairman Abengoa Environment	Pg 3 Pg 104-107	
45	P	EC3	Coverage of the org	Abengoa and its people Abengoa and the Creation of Value	Pg 39 Pg 128	
46	P	EC4	Significant financial assistance received from Government	Abengoa and the Creation of Value	Pg 130	
47	P	EC5	Range of ratios of standard entry level wage compared to local minimum wage as a significant locations of operation	Abengoa and the Creation of Value	Pg 129	
48	P	EC6	Policy, practices and proportion of spending on locally-based suppliers at Policy, practices and proportion of spending on locally-based suppliers at significant locations of operation	Abengoa and the Creation of Value	Pg 129	
49	P	EC7	Procedures for local hiring and proportion of senior management hired	Abengoa and the Creation of Value	Pg 130	
50	P	EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement	Abengoa and the Creation of Value	Pg 127-128	
Environmental Performance				Pg 104-109		
51	P	EN1	Materials used by weight or volume	Abengoa and the Environment	Pg 111-114	
52	P	EN2	Percentage of materials used that are recycled input materials.	Abengoa and the Environment	Pg 112-113,119	
53	P	EN3	Direct energy consumption by primary energy source.	Abengoa and the Environment	Pg 114,115	
54	P	EN4	Indirect energy consumption Indirect energy consumption	Abengoa and the Environment	Pg 115	
55	P	EN8	Total water withdrawal by source.	Abengoa and the Environment	Pg 116	
56	A	EN9	Water sources significantly affected by withdraw of water	Abengoa and the Environment	Pg 116	
57	P	EN11	Location and size of land owned, leased, managed in or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	Abengoa and the Environment	Pg 117	
58	P	EN12	Description of significant impacts of activities, products and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	Abengoa and the Environment	Pg 117	
59	P	EN16	Total direct and indirect greenhouse gas emissions by weight.	Abengoa and the Environment	Pg 118	
60	P	EN17	Other relevant indirect greenhouse gas emissions by weight.	Abengoa and the Environment	Pg 118	

Indicator type	Code	Definition	Chapter	Page	Verification	
61	P	EN19	Emissions of ozone-depleting substances by weight.	Abengoa and the Environment	Pg 118	
62	P	EN21	Total water discharge by quality and destination.	Abengoa and the Environment	Pg 120	
63	P	EN22	Total weight of waste by type and disposal method.	Abengoa and the Environment	Pg 119	
64	P	EN23	Total number and volume of significant spills.	Abengoa and the Environment	Pg 120	
65	P	EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.	Abengoa and the Environment	Pg 107-109, 114-116, 120	
66	P	EN27	Percentage of products sold and their packaging materials that are their packaging materials that are reclaimed by category.	Abengoa and the Environment	Pg 112	
67	P	EN28	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	Abengoa and the Environment	Pg 120	

Social Performance

68	P	LA1	Total workforce by employment type, employment contract and region.	Abengoa and its people	Pg 33-34	
69	P	LA2	Total number and rate of employee turnover by age group, gender and region.	Abengoa and its people	Pg 33-35	
70	A	LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.	Abengoa and its people	Pg 39-40	
71	P	LA4	Percentage of employees covered by collective bargaining agreements.	Abengoa and its people	Pg 45	
72	P	LA5	Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements.	Abengoa and its people	Pg 45	
73	P	LA7	Rates of injury, occupational diseases, lost days and absenteeism, and number of work-related fatalities by region.	Abengoa and its people	Pg 47	
74	P	LA8	Education, training, counseling, prevention and risk-control programs in place to assist workforce members, their families or community members regarding serious diseases.	Abengoa and its people	Pg 47	
75	P	LA10	Average hours of training per year per employee by employee category.	Abengoa and its people	Pg 44	

Indicator type	Code	Definition	Chapter	Page	Verification	
76	A	LA11	Programs for skills management and life-long learning that support the continued employability of employees and assist them in managing career endings.	Abengoa and its people	Pg 42-43	
77	P	LA13	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership and other indicators of diversity.	Abengoa and its people	Pg 34	
78	P	LA14	Ratio of basic salary of men to women by employee category.	Abengoa and its people	Pg 34	
				Social Performance	Pg 20-21, 30-32	
79	P	HR1	Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening.	Our Business Model (Independent Document)	Pg 60-61	
80	P	HR2	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.	Our Business Model (Independent Document)	Pg 60-61	
81	A	HR3	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained	Abengoa and its people	Pg 42-43, 45	
82	P	HR4	Total number of incidents of discrimination and actions taken.	Abengoa and its people	Pg 31	
83	P	HR5	Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights.	Abengoa and its people	Pg 30-33,45	
84	P	HR6	Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor.	Abengoa and its people	Pg 30-33,45	
85	P	HR7	Operations identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of forced or compulsory labor.	Abengoa and its people	Pg 30-33,45	
				Sociedad	Pg 22-25,26,27	
86	P	SO1	Nature, scope and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating and exiting.	Abengoa and the Community	Pg 90-100, 127-128	
87	P	SO2	Percentage and total number of business units analyzed for risks related to corruption.	Abengoa and the Community	Pg 27	
88	P	SO3	Percentage of employees trained in organization's anti-corruption policies and procedures.	Abengoa and its people	Pg 45	

Indicator type	Code	Definition	Chapter	Page	Verification	
89	P	SO4	Actions taken in response to incidents of corruption.	Profile Abengoa	Pg 25	
90	P	SO5	Public policy positions and participation in public policy development and lobbying.	Profile Abengoa	Pg 24	
91	P	SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	Profile Abengoa	Pg 26	
				Responsabilidad Sobre el Producto	Pg 52,58-59	
92	P	PR1	Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures.	Our Business Model (Independent Document)	Pg 54-56 (52-54)	
93	A	PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services subject to such information requirements	Our Business Model (Independent Document)	Pg 55	
94	P	PR3	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.	Our Business Model (Independent Document)	Pg 55	
95	A	PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling by type of outcomes	Our Business Model (Independent Document)	Pg 55	
96	A	PR5	Practices related to consumer satisfaction, including results of surveys measuring customer satisfaction	Our Business Model (Independent Document)	Pg 55-57	
97	P	PR6	Programs for adherence to laws, standards and voluntary codes related to marketing communications, including advertising, promotion and sponsorship.	Our Business Model (Independent Document)	Pg 57	
98	A	PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.	Our Business Model (Independent Document)	Pg 57	
99	A	PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	Our Business Model (Independent Document)	Pg 58	
100	P	PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.	Our Business Model (Independent Document)	Pg 58	

