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Code	Definition	Indicator type	Chapter	Page	Included in the Report
Profile					
Strategy and Analysis					
1.1	Statement from the most senior decision-maker of the organization.	-	01	Summary of the report from the chairman	4-5 ✓
			03	Sustainability, our commitment	18-19 <u>Partially¹</u>
1.2	Description of key impacts, risks, and opportunities.	-	08	Corporate governance, transparency and rigor in management	196-202 ✓
Organizational Profile					
2.1	Name of the organization.	-	02	Profile of Abengoa	7 ✓
2.2	Primary brands, products, and/or services.	-	02	Profile of Abengoa	8-10 ✓
			07	Innovation, our tool	118-119 ✓
2.3	Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures.	-	02	Profile of Abengoa	11 ✓
			Appendix A	Report Perimeter	190-201 ✓
2.4	Location of organization's headquarters.	-	02	Profile of Abengoa	13 ✓
2.5	Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report.	-	02	Profile of Abengoa	13 ✓
2.6	Nature of ownership and legal form.	-	02	Profile of Abengoa	13 ✓
			6.4	Shareholders	97 ✓
2.7	Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).	-	02	Profile of Abengoa	8-10, 13 ✓
2.8	Scale of the reporting organization.	-	01	Summary of the report from the chairman	4-5 ✓
			11	Shareholders	97 ✓
			02	Profile of Abengoa	15 ✓
2.9	Significant changes during the reporting period regarding size, structure, or ownership.	-	11	Report preparation process	157 ✓
2.10	Awards received in the reporting period.	-	10	Awards and acknowledgments	152-153 ✓
Report Parameters					
Report Profile					
3.1	Reporting period (e.g., fiscal/calendar year) for information provided.	-	11	Report preparation process	157 ✓
3.2	Date of most recent previous report (if any).	-	11	Report preparation process	155 ✓
3.3	Reporting cycle (annual, biennial, etc.)	-	11	Report preparation process	155 ✓
3.4	Contact point for questions regarding the report or its contents.	-	-	Back cover	209 ✓
Report Scope and Boundary					
3.5	Process for defining report content.	-	11	Report preparation process	159-165 ✓
3.6	Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). See GRI Boundary Protocol for further guidance.	-	11	Report preparation process	157 ✓
	State any specific limitations on the scope or boundary of the report (see completeness principle for explanation of scope).	-	15	Appendix A	190-201 ✓
3.7	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.	-	11	Report preparation process	157 ✓
3.8	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. Explain any decisions not to apply, or to substantially diverge from, the GRI Indicator Protocols.	-	11	Report preparation process	157 ✓

⁽¹⁾This does not include objectives, performance or lessons learned

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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. Explain any decisions not to apply, or to substantially diverge from, the GRI Indicator Protocols.	-	11	Report preparation process	157-158	✓ Partially ²
3.10	Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g., mergers/acquisitions, change of base years/periods, nature of business, measurement methods).	-	11	Report preparation process	157	✓
3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.	-	11	Report preparation process	157	✓
GRI Content Index						
3.12	Table identifying the location of the Standard Disclosures in the report.	-	13	GRI Index	174-183	✓
Assurance						
3.13	Policy and current practice with regard to seeking external assurance for the report.	-	11	Report preparation process	158	✓
Governance, Commitments and Engagement						
Governance						
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.	-	08	Corporate governance, transparency and rigor in management	126-127, 129	✓
4.2	Indicate whether the Chair of the highest governance body is also an executive officer.	-	08	Corporate governance, transparency and rigor in management	126	✓
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.	-	08	Corporate governance, transparency and rigor in management	126	✓
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.	-	6.4	Shareholders	95-96	✓
			08	Corporate governance, transparency and rigor in management	131	✓
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).	-	08	Corporate governance, transparency and rigor in management	127	✓
				Corporate governance report	20-21, 64-65	✓
4.6	Processes in place for the highest governance body to ensure conflicts of interest are avoided.	-	08	Corporate governance, transparency and rigor in management	127	✓
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.	-		Corporate governance report	17-18	✓
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.	-	02	Profile of Abengoa	7-8	✓
			08	Corporate governance, transparency and rigor in management	130	✓
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.	-	08	Corporate governance, transparency and rigor in management	126, 129	✓
4.10	Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.	-	08	Corporate governance, transparency and rigor in management	127	✓

⁽²⁾ The entire methodology and basis for indicator calculation was applied in accordance with the protocols established in the reporting system.

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Commitments to External Initiatives					
4.11	Explanation of whether and how the precautionary approach or principle is addressed by the organization.	-	08	Corporate governance, transparency and rigor in management	130, 135 ✓
4.12	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses.	-	03	Sustainability, our commitment	23-25 ✓
4.13	Memberships in associations (such as industry associations) and/or national/international advocacy organizations in which the organization: * Has positions in governance bodies; * Participates in projects or committees; * Provides substantive funding beyond routine membership dues; or * Views membership as strategic.	-	6.1	Our team	69 ✓
			07	Innovation, our tool	107, 118 ✓
Stakeholder Engagement					
4.14	List of stakeholder groups engaged by the organization.	-	06	People	60-62 ✓
4.15	Basis for identification and selection of stakeholders with whom to engage.	-	11	Report preparation process	159 ✓
4.16	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.	-	11	Report preparation process	159 ✓ <u>Partially</u> ^a
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.	-	11	Report preparation process	161-162 ✓
^a The list includes all stakeholder dialog channels employed by the company; however, it does not specify frequency by type and category due to the fact that this would entail information whose exhaustive nature would exceed the purpose of the report.					

Economic Performance Indicators

Code	Definition	Indicator type	Chapter		Page	Included in the Report
Economic Performance						
EC1	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.	P	02	Profile of Abengoa	12, 14	✓
			03	Sustainability, our commitment	21	✓
EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change.	P	03	Sustainability, our commitment	17, 19	✓
EC3	Coverage of the organization's defined benefit plan obligations.	P	6.1	Our team	71	✓ Partially ¹
EC4	Significant financial assistance received from government.	P	02	Profile of Abengoa	12	✓
			03	Sustainability, our commitment	21	✓
Market Presence						
EC5	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.	A	6.1	Our team	68	✓
EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.	P	6.3	Suppliers	88	✓
EC7	Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation.	P	6.1	Our team	66	✓
Indirect Economic Im pacts						
EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.	P	6.5	The Community	113-114	✓

⁽¹⁾ Management procedures require that all Abengoa employees have life and accident insurance coverage, with the companies in each country being in charge of taking out these policies.

Environmental Performance Indicators

Code	Definition	Indicator type	Chapter		Page	Included in the Report
Materials						
EN1	Materials used by weight or volume.	P	04	Environment	34-35	✓
EN2	Percentage of materials used that are recycled input materials.	P	04	Environment	35	✓
Energy						
EN3	Direct energy consumption by primary energy source.	P	03	Sustainability, our commitment	21	✓
			04	Environment	35	✓
EN4	Indirect energy consumption by primary energy source.	P	04	Environment	35-36	✓
EN5	Energy saved due to conservation and efficiency improvements.	A	04	Environment	36	✓
EN6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.	A	04	Environment	36-37	✓
EN7	Initiatives to reduce indirect energy consumption and reductions achieved.	A	04	Environment	36	✓
Water						
EN8	Captación total de agua por fuentes.	P	03	Sustainability, our commitment	21	✓
			04	Environment	37	✓
EN9	Fuentes de agua que han sido afectadas significativamente por la captación de agua.	A	04	Environment	37	✓
EN10	Porcentaje y volumen total de agua reciclada y reutilizada	A	04	Environment	37	✓
Biodiversity						
EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	P	04	Environment	41	✓
			15	Appendix C	206-208	✓
EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	P	04	Environment	41	✓
			15	Appendix C	206-208	✓
EN13	Habitats protected or restored.	A	04	Environment	41	✓
			15	Appendix C	206-208	✓
EN14	Strategies, current actions, and future plans for managing impacts on biodiversity.	A	04	Environment	41	✓
			15	Appendix C	206-208	✓
EN15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.	A	04	Environment	41	✓
			15	Appendix C	206-208	✓
Emissions, Effluents, and Waste						
EN16	Total direct and indirect greenhouse gas emissions by weight.	P	03	Sustainability, our commitment	21	✓
			04	Environment	32, 39-40	✓
EN17 ¹⁾	Other relevant indirect greenhouse gas emissions by weight.	P	03	Sustainability, our commitment	21	✓
			04	Environment	32, 39-40	✓
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved.	A	04	Environment	32, 39-40	✓
EN19	Emissions of ozone-depleting substances by weight.	P	04	Environment	41	✓
EN20	NOx, SOx, and other significant air emissions by type and weight.	P	04	Environment	41	✓
EN21	Total water discharge by quality and destination.	P	04	Environment	38	✓
EN22	Total weight of waste by type and disposal method.	P	04	Environment	38-39	✓
EN23	Total number and volume of significant spills.	P	04	Environment	38	✓
EN24	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally.	A	04	Environment	39	✓

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Code	Definition	Indicator type	Chapter		Page	Included in the Report
EN25	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff.	A	04	Environment	38	✓
Products and Services						
EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.	P	04	Environment	42	✓
EN27	Percentage of products sold and their packaging materials that are reclaimed by category.	P	04	Environment	42	✓
Compliance						
EN28	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	P	04	Environment	38, 42	✓ Partially ²
Transport						
EN29	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.	A	04	Environment	39-40, 42	✓
Overall						
EN30	Total environmental protection expenditures and investments by type.	A	04	Environment	42	✓

²⁾ This does not include the number of non-monetary sanctions.

Social Performance Indicators

Code	Definition	Indicator type	Chapter	Page	Included in the Report
Labor Practices and Decent Work Performance Indicators					
Employment					
LA1	Total workforce by employment type, employment contract, and region.	P	03 Sustainability, our commitment 06 People	21 64-66	✓ ✓
LA2	Total number and rate of employee turnover by age group, gender, and region.	P	03 Sustainability, our commitment 06 People	21 64-66	✓ Partially ¹
LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.	A	6.1 Our team	71-72	✓
LA15	Return to work and retention rates after parental leave, by gender.	P	6.1 Our team	71	✓
Labor/Management Relations					
LA4	Percentage of employees covered by collective bargaining agreements.	P	6.1 Our team	66	✓
LA5	Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements.	P	6.1 Our team	66	✓
Occupational Health and Safety					
LA6	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs.	A	6.1 Our team	72	✓
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region.	P	03 Sustainability, our commitment 6.1 Our team	21 72-73	✓ Partially ¹
LA8	Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.	P	6.1 Our team	73	✓
LA9	Health and safety topics covered in formal agreements with trade unions.	A	6.1 Our team	73	✓
Training and Education					
LA10	Average hours of training per year per employee by employee category.	P	03 Sustainability, our commitment 6.1 Our team	21 68-70	✓ Partially ¹
LA11	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	A	6.1 Our team	68-69	✓
LA12	Percentage of employees receiving regular performance and career development reviews.	A	6.1 Our team	68	✓
Diversity and Equal Opportunity					
LA13	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.	P	6.1 Our team Corporate governance report	64-66, 127 16-19, 28, 33	✓ Partially ¹
LA14	Ratio of basic salary of men to women by employee category.	P	6.1 Our team	67	✓
Human Rights Performance Indicators					
Investment and Procurement Practices					
HR1	Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening.	P	6.3 Suppliers	87	✓
⁽¹⁾ This does not show a breakdown of leaves from work by age group.					
⁽²⁾ This does not include information on suppliers.					
⁽³⁾ This does not include a breakdown of the average annual figure for the number of training days by gender.					
⁽⁴⁾ This does not include information on minority groups.					

Code	Definition	Indicator type	Chapter		Page	Included in the Report
HR2	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.	P	03	Sustainability, our commitment	21	✓
			6.3	Suppliers	86	✓
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.	A	6.1	Our team	66, 70	✓
Non-discrimination						
HR4	Total number of incidents of discrimination and actions taken.	P	6.1	Our team	67	✓
			6.5	The Community	114	✓
Freedom of Association and Collective Bargaining Core						
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.	P	6.1	Our team	66	✓
Child Labor						
HR6	Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor.	P	6.1	Our team	66-67	✓
Forced and Compulsory Labor						
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.	P	6.1	Our team	66-67	✓
Indigenous Rights						
HR9	Total number of incidents of violations involving rights of indigenous people and actions taken.	A	6.5	The Community	114	✓
HR10	Percentage and total number of operations that have been subject to human rights reviews and/or impact assessments.	P	6.1	Our team	66-67	✓
Society Performance Indicators						
Community						
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.	P	03	Sustainability, our commitment	21	✓
			6.5	The Community	102-108	✓
			15	Appendix B	201-205	✓
SO9	Operations with significant potential or actual negative impacts on local communities.	P	6.5	The Community	114	✓
SO10	Prevention and mitigation measures implemented in operations with significant potential or actual negative impacts on local communities.	P	6.5	The Community	114	✓
Corruption						
SO2	Percentage and total number of business units analyzed for risks related to corruption.	P	03	Sustainability, our commitment	21	✓
			08	Corporate governance, transparency and rigor in management	130-131	✓
SO3	Percentage of employees trained in organization's anti-corruption policies and procedures.	P	03	Sustainability, our commitment	21	✓
SO4	Actions taken in response to incidents of corruption.	P	08	Corporate governance, transparency and rigor in management	131	✓
Public Policy						
SO5	Public policy positions and participation in public policy development and lobbying.	P	06	People	62	✓
SO6	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.	A	06	People	62	✓

Code	Definition	Indicator type	Chapter		Page	Included in the Report
S07	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.	P	08	Corporate governance, transparency and rigor in management	131	✓
Compliance						
S08	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	P	6.2	Customers	79	✓
Product Responsibility Performance Indicators						
Customer Health and Safety						
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.	P	6.2	Customers	79	✓
PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes.	A	6.2	Customers	79	✓
Product and Service Labeling Core						
PR3	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.	P	6.2	Customers	80-81	✓
PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.	A	6.2	Customers	80	✓
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	A	6.2	Customers	78-79, 83	✓
Marketing Communications						
PR6	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.	P	6.2	Customers	82	✓
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.	A	6.2	Customers	82	✓
Customer Privacy						
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	A	6.2	Customers	82	✓
Compliance						
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.	P	6.2	Customers	79	✓