

A stack of papers with several colorful sticky notes (green, yellow, blue, pink, orange) attached to the edges, creating a sense of depth and organization. The papers are slightly blurred, suggesting a focus on the sticky notes.

07. GRI index

102-55

- Indicators related with the key aspects for the company and its stakeholder.
- ✓ Indicators verified by a third independent part.

External verification	General standard disclosures	Content	Page or direct respond	Omissions	Key aspects
Organization profile					
	102-1	Name of the organization	132		•
✓	102-2	Activities, brands, products, and services	77, 153-154 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	12		•
✓	102-4	Location of operations	12, 86		•
	102-5	Ownership and legal form	28		•
✓	102-6	Markets served	11, 12, 153-154		•
✓	102-7	Scale of the organization	9, 24, 28, 63		•
✓	102-8	Information on employees and other workers	63, 65, 86		•
	102-9	Supply chain	82		•
	102-10	Significant changes to the organization and its supply chain	4-5, 83, 135		•
✓	102-11	Precautionary Principle or approach	120, 123		•
	102-12	External initiatives	21, 83, 87		•
✓	102-13	Membership of associations	21, 83, 113		•
Strategy					
	102-14	Statement from senior decision-maker	4-5		•
✓	102-15	Key impacts, risks, and opportunities	4-5, 124-125		•
Ethics and Integrity					
✓	102-16	Values, principles, standards, and norms of behavior	18, 87, 112, 115		•
✓	102-17	Mechanisms for advice and concerns about ethics	69, 87		•
Governance					
	102-18	Governance structure	107		•
	102-19	Delegating authority	109		•
	102-20	Executive-level responsibility for economic, environmental, and social topics	18, 109		•
	102-21	Consulting stakeholders on economic, environmental, and social topics	109		•
	102-22	Composition of the highest governance body and its committees	108		•
	102-23	Chair of the highest governance body	108		•
	102-24	Nominating and selecting the highest governance body	110		•
	102-25	Conflicts of interest	111		•

External verification	General standard disclosures	Content	Page or direct respond	Omissions	Key aspects
	102-26	Role of highest governance body in setting purpose, values, and strategy	109, 111		•
	102-27	Collective knowledge of highest governance body	109		•
	102-28	Evaluating the highest governance body's performance	110		•
	102-29	Identifying and managing economic, environmental, and social impacts	111		•
	102-30	Effectiveness of risk management processes	111, 125		•
	102-31	Review of economic, environmental, and social topics	109, 111, 125		•
	102-32	Highest governance body's role in sustainability reporting	It is the Board of Directors that reviews it, following a review by the chairman and the CEO.		•
	102-33	Communicating critical concerns	109		•
	102-34	Nature and total number of critical concerns	27, 109, 110		•
✓	102-35	Remuneration policies	110		•
	102-36	Process for determining remuneration	110		•
	102-37	Stakeholders' involvement in remuneration	Corporate Governance Report 2018: "As a result of the commission made by the Board of Directors, the remuneration policy of the Directors of Abengoa is prepared, discussed and formulated within the Appointments and Remuneration Committee, with the resulting proposal being submitted to the Board of Directors for submission to the approval of the company's Meeting of Shareholders."		•
✓	102-38	Annual total compensation ratio	111		•
	102-39	Percentage increase in annual total compensation ratio		Indicator not available in 2017 to calculate the change ratio.	•
Stakeholders participation					
	102-40	List of stakeholder groups	133, 137		•
✓	102-41	Collective bargaining agreements	69		•
	102-42	Identifying and selecting stakeholders	133		•
✓	102-43	Approach to stakeholder engagement	133, 137		•
✓	102-44	Key topics and concerns raised	27, 80, 133		•
Reporting practice					
	102-45	Entities included in the consolidated financial statements	135		•
	102-46	Defining report content and topic Boundaries	135		•
✓	102-47	List of material topics	135		•
	102-48	Restatements of information	135		•
	102-49	Changes in reporting	135		•
	102-50	Reporting period	132		•
	102-51	Date of most recent report	132		•

External verification	General standard disclosures	Content	Page or direct respond	Omissions	Key aspects
	102-52	Reporting cycle	132		•
	102-53	Contact point for questions regarding the report	155		•
✓	102-54	Claims of reporting in accordance with the GRI Standards	132		•
	102-55	GRI content index	143		•
	102-56	External verification	138, 139		•
Management approach					
	103-1	Explanation of the material topic and its Boundary	9, 24		•
✓	103-2	The management approach and its components	24, 115, 135		•
✓	103-3	Evaluation of the management approach	24		•
Economic performance					
✓	201-1	Direct economic value generated and distributed	24		•
	201-2	Financial implications and other risks and opportunities due to climate change	95		•
	201-3	Defined benefit plan obligations and other retirement plans	70		•
	201-4	Financial assistance received from government	24, 119		•
Market presence					
	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	66		
	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	85		•
Anticorruption					
✓	205-1	Operations assessed for risks related to corruption	During 2018, 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	113, 115		•
✓	205-3	Confirmed incidents of corruption and actions taken	24		•

External verification	General standard disclosures	Content	Page or direct respond	Omissions	Key aspects
Anti-competitive behavior					
✓	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<p>1. The European Commission commenced an inspection of Abengoa, S.A., Abengoa Bioenergía, S.A. and Abengoa Bioenergy Trading Europe B.V. for potential participation in anti-competitive agreements or actions allegedly targeted at manipulating the results of Platts' day closing price appraisal, as well as for denying one or more companies access to their participation in the day closing price appraisal process. The proceedings are ongoing: a reply to the List of Charges has been filed, and the appointment for the oral hearing is pending.</p> <p>2. The National Commission of Markets and Competition (CNMC) initiated an investigation against Negocios Industriales y Comerciales, S.A. (Nicsa) and its parent company, Abengoa S.A., and against other companies in the sector, considering that it had found evidence of the perpetration of anti-competitive practices in the fixing of prices and commercial conditions and market sharing for distribution and sale of low and medium voltage cables. The CNMC considered Nicsa's conduct as anti-competitive and fined it 354,907 euros. In February 2019, a contentious-administrative appeal was filed with the National High Court (Audiencia Nacional).</p> <p>3. The CNMC sent a request for information to several companies in the railway sector, including Instalaciones Inabensa, S.A., regarding potential anti-competitive conduct in a contract for the manufacture, installation, supply, maintenance and improvement of electrification systems and railway electromechanical equipment. In February 2019, the CNMC notified its Decision and imposed a penalty of 11 million euro on Inabensa. The company is currently working on the appropriate appeal before the National High Court.</p>		•
Materials					
✓	301-1	Materials used by weight or volume	24, 102		
	301-2	Recycled input materials used		No material	
	301-3	Reclaimed products and their packaging materials		No material	
Energy					
✓	302-1	Energy consumption within the organization	24, 99		•
	302-2	Energy consumption outside of the organization		No material	
✓	302-3	Energy intensity	24, 99		•
	302-4	Reduction of energy consumption	<p>Given that 2018 was a year for relaunching the activity and reconfiguring the systems, this year has been considered as the base year and there have been no associated environmental objectives or measures at corporate level, with the exception of some specific initiatives carried out in some centres. However, as a result of Abengoa's commitment to the environment and environmental sustainability, 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.</p>		
	302-5	Reductions in energy requirements of products and services			

External verification	General standard disclosures	Content	Page or direct respond	Omissions	Key aspects
Water					
✓	303-1	Water withdrawal by source	24, 98		•
	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	103		
✓	304-2	Significant impacts of activities, products, and services on biodiversity	103		
	304-3	Habitats protected or restored		No material	
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations		No material	
Emissions					
✓	305-1	Direct (Scope 1) GHG emissions	24, 100		•
✓	305-2	Energy indirect (Scope 2) GHG emissions	24, 100		•
✓	305-3	Other indirect (Scope 3) GHG emissions	24, 100		•
✓	305-4	GHG emissions intensity	24, 101		•
✓	305-5	Reduction of GHG emissions	Given that 2018 was a year for relaunching the activity and reconfiguring the systems, this year has been considered as the base year and there have been no associated environmental objectives or measures at corporate level, with the exception of some specific initiatives carried out in some centres. However, as a result of Abengoa's commitment to the environment and environmental sustainability, the company has defined an action line in its 2019-2023 Strategic Plan of CSR, 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), sulfur oxides (SOX), and other significant air emissions	24, 101		
Effluents and waste					
	306-1	Water discharge by quality and destination		No material	
✓	306-2	Waste by type and disposal method	24, 101-102		•
	306-3	Transport of hazardous waste		No material	
	306-4	Water bodies affected by water discharges and/or runoff		No material	
Environmental compliance					
✓	307-1	Noncompliance with environmental laws and regulations	During 2018, no significant fines or penalties for noncompliance with environmental legislation and regulations have been recorded. 103		•
Supplier environmental assessment					
✓	308-1	New suppliers that were screened using environmental criteria	84		
✓	308-2	Negative environmental impacts in the supply chain and actions taken	84		

External verification	General standard disclosures	Content	Page or direct respond	Omissions	Key aspects
		Employment			
✓	401-1	New employee hires and employee turnover	24, 67		•
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	70		•
	401-3	Parental leave	91 % of the employees in Spain have re-joined or are waiting to re-join, and the remaining 9% have not requested reincorporation to the position.		•
		Labour/management relations			
	402-1	Minimum notice periods regarding operational changes	69		•
		Occupational health and safety			
✓	403-1	Workers representation in formal joint management–worker health and safety committees	70-71		•
✓	403-2	Workers representation in formal joint management–worker health and safety committees	24, 71		•
	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	69		•
		Training and education			
✓	404-1	Average hours of training per year per employee	24, 68		•
✓	404-2	Programs for upgrading employee skills and transition assistance programs	67		•
	404-3	Percentage of employees receiving regular performance and career development reviews	67		•
		Diversity and equal opportunity			
✓	405-1	Diversity of governance bodies and employees	24, 63, 65, 66		•
✓	405-2	Ratio of basic salary and remuneration of women to men	66		•
		No discrimination			
	406-1	Incidents of discrimination and corrective actions taken	87 There were no cases of discrimination 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	87 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 labor	The supplier assessment that Abengoa has resumed during 2018 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 labor.		•

External verification	General standard disclosures	Content	Page or direct respond	Omissions	Key aspects
Forced or compulsory labor					
	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	The supplier assessment that Abengoa has resumed during 2018 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 labor.		•
Security practices					
	410-1	Security personnel trained in human rights policies or procedures	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	87		•
	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	87-88		•
✓	413-2	Operations with significant actual and potential negative impacts on local communities	87-88		•
Supplier social assessment					
✓	414-1	New suppliers that were screened using social criteria	83		•
	414-2	Negative social impacts in the supply chain and actions taken		No material	•
Public policy					
✓	415-1	Political contributions	113		•
Customer health and safety					
	416-1	Assessment of the health and safety impacts of product and service categories		No material	
✓	416-2	Incidents of noncompliance concerning the health and safety impacts of products and services	During 2018, there have been no breaches of regulations or voluntary codes relating to the health and safety impacts of products and services during their life cycle.		•

External verification	General standard disclosures	Content	Page or direct respond	Omissions	Key aspects
		Marketing and labeling			
	417-1	Requirements for product and service information and labeling	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	Incidents of noncompliance concerning product and service information and labeling	During 2018, there have been no breaches of the regulations on the information and labelling of products and services or the regulation of voluntary codes.		•
✓	417-3	Incidents of noncompliance concerning marketing communications	During 2018, 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 2018, 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	During 2018, there have been no monetary fines related to noncompliance with regulations relating to the supply and use of products and services.		•
		Own indicators			
✓	ID1	Numer of patents	24, 56		•
✓	ID2	R&D and innovation employees	24, 56		•
✓	ID3_4	R&D and innovation investment	24, 56		•