

GRI Index

GRI index

STANDARD DISCLOSURES PART I: PROFILE DISCLOSURES						
APPLICATION LEVEL					ASSURED BY	
PROFILE DISCLOSURE	DESCRIPTION	REPORTED	CROSS-REFERENCE/ DIRECT ANSWER	IF APPLICABLE, INDICATE THE PART NOT REPORTED	REASON FOR OMISSION	EXPLANATION
1. STRATEGY AND ANALYSIS						
1.1	Statement from the most senior decision-maker of the organization.	Fully	Chairman's statement: pages 4-7			
1.2	Description of key impacts, risks, and opportunities.	Fully	Chairman's statement: pages 4-7 ACCIONA's commitment: pages 21-25 Environment: pages 133; 122-123 Society: pages 202-204 Good governance: p.39 Value circle: pages 179-180			
2. ORGANIZATIONAL PROFILE						
2.1	Name of the organization.	Fully	Chairman's statement: p.4 Financial Statements: p.11			
2.2	Primary brands, products, and/or services.	Fully	Company profile: pages 13-16			
2.3	Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures.	Fully	Company profile: pages 13-14 Financial Statements: pages 11; 139-162			
2.4	Location of organization's headquarters.	Fully	Financial Statements: p.11			
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.	Fully	Company profile: p.12			
2.6	Nature of ownership and legal form.	Fully	Financial Statements: p.11 Annual Corporate Governance Report: pages 1-2			

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2.7	Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).	Fully	Company profile: pages 12-16			
2.8	Scale of the reporting organization.	Fully	Company profile: pages 11-14; 17			
2.9	Significant changes during the reporting period regarding size, structure, or ownership.	Fully	Financial Statements: pages 12-17			
2.10	Awards received in the reporting period.	Fully	People: p.77 Innovation: p.103 Society: p.215 Dissemination and Leadership: p.239			
3. REPORT PARAMETERS						
3.1	Reporting period (e.g. fiscal/calendar year) for information provided.	Fully	2012			
3.2	Date of most recent previous report (if any).	Fully	2011			
3.3	Reporting cycle (annual, biennial, etc.)	Fully	About this report: p.248			
3.4	Contact point for questions regarding the report or its contents.	Fully	responsabilidadcorporativa@acciona.es			
3.5	Process for defining report content.	Fully	Stakeholder engagement: pages 227-228 About this report: pages 248-250			
3.6	Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). See GRI Boundary Protocol for further guidance.	Fully	About this report: pages 248-250			
3.7	State any specific limitations on the scope or boundary of the report (see completeness principle for explanation of scope).	Fully	About this report: pages 248-250			

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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.	Fully	About this report: pages 249-250			
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.	Fully	About this report: p.250			
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).	Fully	About this report: p.250			
3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.	Fully	About this report: p.250			
3.12	Table identifying the location of the Standard Disclosures in the report.	Fully	GRI index (included each year at the end of the Sustainability Report)			
3.13	Policy and current practice with regard to seeking external assurance for the report.	Fully	About this report: p.248 Verification Report: pages 278-280			

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4. GOVERNANCE, COMMITMENTS, AND ENGAGEMENT						
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.	Fully	Good governance: p.35 Annual Corporate Governance Report: pages 7-9; 35-41			
4.2	Indicate whether the Chair of the highest governance body is also an executive officer.	Fully	Annual Corporate Governance Report: p.9			
4.3	For organizations that have a unitary board structure, state the number and gender of members of the highest governance body that are independent and/or non-executive members.	Fully	Good governance: p.35 Annual Corporate Governance Report: pp.7-9			
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.	Fully	Good governance: pages 34-35			
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).	Fully	Financial Statements: pp.117-119 People: p.52			
4.6	Processes in place for the highest governance body to ensure conflicts of interest are avoided.	Fully	Annual Corporate Governance Report: p.26			
4.7	Process for determining the composition, qualifications, and expertise of the members of the highest governance body and its committees, including any consideration of gender and other indicators of diversity.	Fully	Good governance: p.35			

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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.	Fully	ACCIONA's commitment: p.10 Good governance: pages 36-37			
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.	Fully	ACCIONA's commitment: pages 28-29 Good governance: p.37			
4.10	Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.	Fully	Good governance: p.35 Annual Corporate Governance Report: pages 24-25			
4.11	Explanation of whether and how the precautionary approach or principle is addressed by the organization.	Fully	Good governance: pages 36-39			
4.12	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses.	Fully	Good governance: p.37 Dissemination and Leadership: pages 234-237			
4.13	Memberships in associations (such as industry associations) and/or national/international advocacy organizations in which the organization: i) has positions in governance bodies; ii) participates in projects or committees; iii) provides substantive funding beyond routine membership dues, or; iv) views membership as strategic.	Fully	Dissemination and Leadership: pages 234-237 Innovation: p.103 People: p.77 Stakeholder engagement: p.220			
4.14	List of stakeholder groups engaged by the organization.	Fully	Stakeholder engagement: pages 219-226 Society: pages 202-204			
4.15	Basis for identification and selection of stakeholders with whom to engage.	Fully	Stakeholder engagement: p.219 Society: pages 202-204			
4.16	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.	Fully	Stakeholder engagement: pages 219-227 Society: pages 202-204; 209-211			
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.	Fully	Stakeholder engagement: pages 220-226 Society: pages 202-204			

STANDARD DISCLOSURES PART II: DISCLOSURES ON MANAGEMENT APPROACH (DMAS)							
G3 DMA	DESCRIPTION	REPORTED	CROSS-REFERENCE/ DIRECT ANSWER	IF APPLICABLE, INDICATE THE PART NOT REPORTED	REASON FOR OMISSION	EXPLANATION	TO BE REPORTED IN
DMA EC	DISCLOSURE ON MANAGEMENT APPROACH EC						
Aspects	Economic performance	Fully	Company profile: p. 11; pages 13-14; 17 Financial Statements: p.171				
	Market presence	Fully	Company profile: pages 12-15; 17				
	Indirect economic impacts	Fully	Company profile: pages 11-15 Value circle: p.177				
DMA EN	DISCLOSURE ON MANAGEMENT APPROACH EN						
Aspects	Materials	Fully	Environment: pages 134-135				
	Energy	Fully	Environment: pages 114-118				
	Water	Fully	Environment: pages 124-126				
	Biodiversity	Fully	Environment: pages 128-129				
	Emissions, effluents and waste	Fully	Environment: pages 114-115; 134-135				
	Land degradation, contamination and remediation	Fully	Environment: pages 134-135				
	Products and services	Fully	Environment: pages 136-137 Value circle: pages 193-197				
	Compliance	Fully	Environment: p.138				
	Transport	Fully	Environment: pages 121-122				
	Overall	Fully	Environment: pages 108-113				
DMA LA	DISCLOSURE ON MANAGEMENT APPROACH LA						
Aspects	Employment	Fully	People: pages 46-47; 53				
	Labor/management relations	Fully	People: p.59				
	Occupational safety and health	Fully	People: pages 61-75				
	Training and education	Fully	People: pages 48-49; 63 Value circle: pages 183-184 Environment: p.110				
	Diversity and equal opportunity	Fully	People: pages 56-58				
	Equal remuneration for women and men	Fully	People: pages 56; 83				

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G3 DMA	DESCRIPTION	REPORTED	CROSS-REFERENCE/ DIRECT ANSWER	IF APPLICABLE, INDICATE THE PART NOT REPORTED	REASON FOR OMISSION	EXPLANATION	TO BE REPORTED IN
DMA HR	DISCLOSURE ON MANAGEMENT APPROACH HR						
Aspects	Investment and procurement practices	Fully	Value circle: pages 176-180				
	Non-discrimination	Fully	People: p.56 Value circle: pages 180-181				
	Freedom of association and collective bargaining	Fully	People: p.59				
	Child labor	Fully	Value circle: pages 180-181 Good governance: p.37				
	Prevention of forced and compulsory labor	Fully	Value circle: p.181 Good governance: p.37				
	Security practices	Fully	Good governance: p. 37 Value circle: pages 180-181				
	Indigenous rights	Fully	Society: pages 202-203; 209-211 Good governance: p.37				
	Assessment	Fully	Value circle: pages 180-182 Society: pages 202-203				
	Remediation	Fully	Good governance: p.37 Value circle: pages 180-182 Society: pages 202-204; 209-211				
DMA SO	DISCLOSURE ON MANAGEMENT APPROACH SO						
Aspects	Local communities	Fully	Society: pages 202-203 Good governance: p.37				
	Corruption	Fully	Good governance: pages 36-39 Value circle: pages 179-183				
	Public policy	Fully	Good governance: p.37 Stakeholder engagement: pages 219-221 Dissemination and Leadership: pages 234-237				
	Anti-competitive behavior	Fully	Good governance: pages 36-37 Value circle: pages 180-182				
	Compliance	Fully	Good governance: p.37				
DMA PR	DISCLOSURE ON MANAGEMENT APPROACH PR						
Aspects	Customer safety and health	Fully	Value circle: pages 196-197				
	Product and service labelling	Fully	Value circle: pages 196-197				
	Marketing communications	Fully	Value circle: pages 196-197				
	Customer privacy	Fully	Value circle: pages 191; 193				
	Compliance	Fully	Value circle: pages 196-197				

STANDARD DISCLOSURES PART III: PERFORMANCE INDICATORS							
PERFORM. INDICATOR	DESCRIPTION	REPORTED	CROSS-REFERENCE/ DIRECT ANSWER	IF APPLICABLE, INDICATE THE PART NOT REPORTED	REASON FOR OMISSION	EXPLANATION	TO BE REPORTED IN
ECONOMIC							
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.	Fully	Society: pages 214-215 Company profile: pages 11; 17 Financial Statements: pages 105; 110				
EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change and other sustainability issues.	Fully	Environment: pages 109; 122-123 Value circle: pages 179-180 Company profile: p.15				
EC3	Coverage of the organization's defined benefit plan obligations.	Fully	People: p.52 The Company does not currently offer retirement plans either to employees or to management				
EC4	Significant financial assistance received from government.	Fully	Financial Statements: p.96 Environment: p.109				
MARKET PRESENCE							
EC5	Range of ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation.	Fully	People: p.83				
EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.	Fully	Value circle: p.176-177				
EC7	Procedures for local hiring and proportion of senior management and all direct employees, contractors and subcontractors hired from the local community at significant locations of operation.	Fully	Value circle: p.176. There is no policy to encourage the hiring of local senior managers; however, local senior managers make up 37.2% of all senior managers in international destinations				
INDIRECT ECONOMIC IMPACTS							
EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.	Fully	Society: pages 209-212; 215				
EC9	Understanding and describing significant indirect economic impacts, including the extent of impacts.	Fully	Value circle: pages 176-177 Society: pages 209-212				

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PERFORM. INDICATOR	DESCRIPTION	REPORTED	CROSS-REFERENCE/ DIRECT ANSWER	IF APPLICABLE, INDICATE THE PART NOT REPORTED	REASON FOR OMISSION	EXPLANATION	TO BE REPORTED IN
ENVIRONMENTAL							
MATERIALS							
EN1	Materials used by weight, value or volume.	Fully	Environment: pages 141-143				
EN2	Percentage of materials used that are recycled and reused input materials.	Fully	Environment: p.147				
ENERGY							
EN3	Direct energy consumption by primary energy source.	Fully	Environment: p.116				
EN4	Indirect energy consumption by primary source.	Fully	Environment: pages 116-118				
CRE1	Building energy intensity.	Fully	Environment: p.136				
EN5	Energy saved due to conservation and efficiency improvements.	Fully	Environment: pages 115-123				
EN6	Initiatives to provide energy efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.	Fully	Environment: pages 115-123 Company profile: p.15 Value circle: pages 193-194				
EN7	Initiatives to reduce indirect energy consumption and reductions achieved.	Fully	Environment: pages 117-122				
WATER							
EN8	Total water withdrawal by source.	Fully	Environment: pages 124-125; 139				
EN9	Water sources significantly affected by withdrawal of water.	Fully	Environment: pages 140; 148-171				
EN10	Percentage and total volume of water recycled and reused.	Fully	Environment: pages 124-125				
CRE2	Building water intensity.	Fully	Environment: p.139				

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ENVIRONMENTAL							
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.	Fully	Environment: pages 148-171				
EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	Fully	Environment: pages 148-171				
EN13	Habitats protected or restored.	Fully	Environment: pages 148-171				
EN14	Strategies, current actions, and future plans for managing impacts on biodiversity.	Fully	Environment: pages 128-133				
EN15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.	Fully	Environment: pages 138, 148-171				
EMISSIONS, EFFLUENTS AND WASTE							
EN16	Total direct and indirect greenhouse gas emissions by weight.	Fully	Environment: pages 117-118				
EN17	Other relevant indirect greenhouse gas emissions by weight.	Fully	Environment: pages 117-119				
CRE3	Greenhouse gas emissions intensity from buildings.	Fully	Environment: p.136				
CRE4	Greenhouse gas emissions intensity from new construction and redevelopment activity.	Fully	Environment: p.136				

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EMISSIONS, EFFLUENTS AND WASTE							
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved.	Fully	Environment: pages 120-123				
EN19	Emissions of ozone-depleting substances by weight.	Not			Not material	Given its activity, this is not a material indicator for the Company. ACCIONA does not track its activities that generate ozone-depleting gases	
EN20	NOx, SOx, and other significant air emissions by type and weight.	Fully	Environment: p.119				
EN21	Total water discharge by quality and destination.	Fully	Environment: p.139				
EN22	Total weight of waste by type and disposal method.	Fully	Environment: pages 134-135; 144-147				
EN23	Total number and volume of significant spills.	Fully	In 2012 there was a single accidental spillage of 30 cubic meters of concrete, at the site of the A30 Montreal (Canada) roadway works. All the necessary cleaning and recovery measures for the affected ground and water were taken.				
EN24	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention, Annexes I, II, III, and VIII, and percentage of transported waste shipped internationally.	Fully	Environment: pages 144-147				
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.	Fully	Environment: pages 148-171				

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LAND DEGRADATION, CONTAMINATION AND REMEDIATION							
CRE5	Land and other assets remediated and in need of remediation for the existing or intended land use according to applicable legal designations.	Fully	Environment: pages 134-135				
PRODUCTS AND SERVICES							
EN26	Initiatives to enhance efficiency and mitigate environmental impacts of products and services, and extent of impact mitigation.	Fully	Environment: pages 111-113; 115: 129-131				
EN27	Percentage of products sold and their packaging materials that are reclaimed by category.	Fully	Given the nature of the activity at ACCIONA, only two products are made: wine bottled in reusable glass, and wind turbines which have a long useful life and have not reached the end of that life				
COMPLIANCE							
EN28	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	Fully	Environment: p.138				
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.	Fully	Environment: p.121				
OVERALL							
EN30	Total environmental protection expenditures and investments by type.	Fully	Environment: p.109				

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SOCIAL: LABOR PRACTICES AND DECENT WORK							
EMPLOYMENT							
LA1	Total workforce by employment type, employment contract, and region, broken down by gender.	Fully	People: pages 78-82				
LA2	Total number and rate of new employee hires and employee turnover by age group, gender, and region.	Fully	People: pages 80; 83				
LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.	Fully	People: p.52				
LA15	Return to work and retention rates after parental leave, by gender.	Fully	People: p.82				
LABOR/MANAGEMENT RELATIONS							
LA4	Percentage of employees covered by collective bargaining agreements.	Fully	People: p.59				
LA5	Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements.	Fully	ACCIONA complies with relevant current legislation by giving notice 45 days in advance				
OCCUPATIONAL SAFETY AND HEALTH							
LA6	Percentage of total workforce represented in formal joint management-worker safety and health committees that help monitor and advise on occupational safety and health programs.	Fully	People: p.75				
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region and by gender.	Fully	People: pages 62-65; 84-85				
CRE6	Percentage of the organization operating in verified compliance with an internationally recognized safety and health management system.	Fully	People: p.74				
LA8	Education, training, counseling, prevention, and risk control programs in place to assist workforce members, their families, or community members regarding serious diseases.	Fully	People: pages 63-64; 86-87				
LA9	Health and safety topics covered in formal agreements with trade unions.	Fully	Sustainability Report 2011: p.62				

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SOCIAL: LABOR PRACTICES AND DECENT WORK							
TRAINING AND EDUCATION							
LA10	Average hours of training per year per employee by gender, and by employee category.	Fully	People: pages 50; 86-87 Environment: p.110				
LA11	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	Fully	People: pages 48-49				
LA12	Percentage of employees receiving regular performance and career development reviews, by gender.	Fully	People: p.51				
DIVERSITY AND EQUAL OPPORTUNITY							
LA13	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.	Fully	Good governance: p.33 People: pages 78-82				
EQUAL REMUNERATION FOR WOMEN AND MEN							
LA14	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation.	Fully	People: p.83				
SOCIAL: HUMAN RIGHTS							
INVESTMENT AND PROCUREMENT PRACTICES							
HR1	Percentage and total number of significant investment agreements and contracts that include clauses incorporating human rights concerns, or that have undergone human rights screening.	Fully	Value circle: pages 175; 181				
HR2	Percentage of significant suppliers, contractors and other business partners that have undergone human rights screening, and actions taken.	Fully	Value circle: pages 175; 179-180				
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.	Fully	Good governance: pages 38-39 Value circle: p.183				
NON-DISCRIMINATION							
HR4	Total number of incidents of discrimination and corrective actions taken.	Fully	Good governance: p.37. In these cases, investigative proceedings were initiated. They concluded with proposed resolutions, correcting and sanctioning any conduct determined to be irregular and to contravene the Code, as applicable				

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FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING							
HR5	Operations and significant suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and actions taken to support these rights.	Fully	Value circle: p.181 There are no operations in which the right to exercise freedom of association and collective bargaining are at risk, such that 100% of employees in Spain are covered by collective bargaining agreements				
CHILD LABOR							
HR6	Operations and significant suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor.	Fully	In 2012, no incidents of child labor were recorded through the Company's ordinary information management channels				
FORCED AND COMPULSORY LABOR							
HR7	Operations and significant suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures taken to contribute to the elimination of all forms of forced or compulsory labor.	Fully	In 2012, no incidents of forced or compulsory labor were recorded through the Company's ordinary information management channels				
SECURITY PRACTICES							
HR8	Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations.	Not					
INDIGENOUS RIGHTS							
HR9	Total number of incidents of violations involving rights of indigenous people and actions taken.	Fully	In 2012, no incidents of violations involving rights of indigenous people were recorded through the Company's ordinary information management channels				
ASSESSMENT							
HR10	Percentage and total number of operations that have been subject to human rights reviews and/or impact assessments.	Fully	Society: pages 203-204 Value circle: pages 179-181				
REMEDIATION							
HR11	Number of grievances related to human rights filed, addressed and resolved through formal grievance mechanisms.	Fully	Good governance: p.37				

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SOCIAL: SOCIETY							
LOCAL COMMUNITIES							
SO1	Percentage of operations with implemented local community engagement, impact assessments, and development programs.	Fully	Society: pages 203-204 Environment: pages 148-171 Stakeholder engagement: pages 225-226				
SO9	Operations with significant potential or actual negative and positive impacts on local communities.	Fully	Society: pages 203-204; 209-211 Environment: pages 148-171				
SO10	Prevention and mitigation measures implemented in operations with significant potential or actual negative impacts on local communities.	Fully	Society: pp. 203-204, pp. 209-211 Environment: pages 148-171				
CRE7	Number of persons voluntarily and involuntarily displaced and/or resettled by development, broken down by project.	Fully	According to information available to the Company, in projects currently underway it has not been necessary to displace the population. In a limited number of cases, houses that were not compatible with the building of the infrastructure have been expropriated, and compensatory measures taken				
CORRUPTION							
SO2	Percentage and total number of business units analyzed for risks related to corruption.	Fully	Good governance: pages 37-39				
SO3	Percentage of employees trained in organization's anti-corruption policies and procedures.	Fully	Good governance: p.38				
SO4	Actions taken in response to incidents of corruption.	Fully	In 2012, no incidents of corruption were recorded through the Company's ordinary information management channels Good governance: pages 37-38				
PUBLIC POLICY							
SO5	Public policy positions and participation in public policy development and lobbying.	Fully	Stakeholder engagement: pages 220-221 Dissemination and Leadership: pages 234-237				
SO6	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.	Fully	The Code of Conduct contains the following statement: "Donations may not be made to any political party or to the representatives thereof, except in those cases expressly set forth in applicable legislation."				

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ANTI-COMPETITIVE BEHAVIOR							
SO7	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.	Fully	The National Competition Commission recently handed down sanctions against Compañía Trasmediterranea, S.A. Some of the sanctions imposed go back to the period when Acciona did not manage the company. Moreover, the Company has formally expressed disagreement with the issue in question and with the sanctions imposed, and has filed an appeal against them with the Administrative Courts				
COMPLIANCE							
SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	Fully	People: p.87 Environment: p.138				
SOCIAL: PRODUCT RESPONSIBILITY							
CUSTOMER SAFETY AND HEALTH							
PR1	Life cycle stages in which safety and health impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures.	Fully	Value circle: pages 195-197				
PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning safety and health impacts of products and services during their life cycle, by type of outcomes.	Fully	Value circle: pages 196-197				

STANDARD DISCLOSURES PART III: PERFORMANCE INDICATORS							
PERFORM. INDICATOR	DESCRIPTION	REPORTED	CROSS-REFERENCE/ DIRECT ANSWER	IF APPLICABLE, INDICATE THE PART NOT REPORTED	REASON FOR OMISSION	EXPLANATION	TO BE REPORTED IN
PRODUCT AND SERVICE LABELLING							
PR3	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.	Fully	All ACCIONA products and services are delivered and performed with the associated information set forth in the legislation applicable to each business. This information is provided through different channels, including: - Specific documentation that is delivered to customers while the service is being performed or the contract is being executed: conditions of service, technical specifications, operating manuals; - Information available on the webpages of ACCIONA's Divisions. For example, contract conditions as part of the Passenger's Guide at ACCIONA Trasmediterranea; - Labelling: CE automarking (wind turbines, aggregates, etc.), reference to varieties (Hijos de Antonio Barceló wineries)				
CRE8	Type and number of sustainability certifications, rating and labeling schemes for new construction, management, occupation and redevelopment.	Fully	Environment: pages 136-137				
PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.	Fully	In 2012, no incidents of this type were recorded through the Company's ordinary information management channels. Value circle: p.195				
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	Fully	Value circle: pages 187-188				

STANDARD DISCLOSURES PART III: PERFORMANCE INDICATORS							
PERFORM. INDICATOR	DESCRIPTION	REPORTED	CROSS-REFERENCE/ DIRECT ANSWER	IF APPLICABLE, INDICATE THE PART NOT REPORTED	REASON FOR OMISSION	EXPLANATION	TO BE REPORTED IN
MARKETING COMMUNICATIONS							
PR6	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.	Fully	ACCIONA has adhered to the Advertising Self-Regulation Code since 2009				
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.	Not					
CUSTOMER PRIVACY							
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	Not					
COMPLIANCE							
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.	Fully	In 2012, no incidents of non-compliance with laws and regulations concerning the provision and use of products and services were recorded through the Company's ordinary information management channels				



Statement GRI Application Level Check

GRI hereby states that **ACCIONA** has presented its report "Sustainability Report 2012" to GRI's Report Services which have concluded that the report fulfills the requirement of Application Level A+.

GRI Application Levels communicate the extent to which the content of the G3.1 Guidelines has been used in the submitted sustainability reporting. The Check confirms that the required set and number of disclosures for that Application Level have been addressed in the reporting and that the GRI Content Index demonstrates a valid representation of the required disclosures, as described in the GRI G3.1 Guidelines. For methodology, see www.globalreporting.org/SiteCollectionDocuments/ALC-Methodology.pdf

Application Levels do not provide an opinion on the sustainability performance of the reporter nor the quality of the information in the report.

Amsterdam, 11 April 2013

A handwritten signature in blue ink, appearing to read "Nelmara Arbex".

Nelmara Arbex
Deputy Chief Executive
Global Reporting Initiative



The "+" has been added to this Application Level because ACCIONA has submitted (part of) this report for external assurance. GRI accepts the reporter's own criteria for choosing the relevant assurance provider.

The Global Reporting Initiative (GRI) is a network-based organization that has pioneered the development of the world's most widely used sustainability reporting framework and is committed to its continuous improvement and application worldwide. The GRI Guidelines set out the principles and indicators that organizations can use to measure and report their economic, environmental, and social performance. www.globalreporting.org

Disclaimer: Where the relevant sustainability reporting includes external links, including to audio visual material, this statement only concerns material submitted to GRI at the time of the Check on 3 April 2013. GRI explicitly excludes the statement being applied to any later changes to such material.