

GRI appendices

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GRI index

STRATEGY AND ANALYSIS

- | | |
|------|--|
| G4-1 | Declaration by the organisation's senior decision-maker on the importance of sustainability for the organisation and its strategy for addressing it. |
| G4-2 | Description of main impact, risks and opportunities. |

PROFILE OF THE ORGANISATION

- | | |
|-------|---|
| G4-3 | Name of the organisation. |
| G4-4 | Main brands, products and services. |
| G4-5 | Location of the organisation's head office. |
| G4-6 | Indicate which countries the organisation operates in and name any where the organisation carries out significant operations or that are of specific relevance for the sustainability-related matters addressed in the report. |
| G4-7 | Describe the nature of the ownership system and its legal framework. |
| G4-8 | Indicate which markets are served (broken down geographically, by sectors and types of customers or and target markets). |
| G4-9 | Determine the size of the organisation, indicating: number of employees; number of operations; net sales; capitalisation, broken down in terms of debt and assets and number of products or services sold. |
| G4-10 | <ul style="list-style-type: none">• Number of employees by employment contract and sex.• Number of permanent employees by contract type and sex.• Size of workforce by employees, external workers and sex.• Size of workforce by region and sex.• Indicate whether a substantial part of the work of the organisation is done by freelance workers legally recognised as such or by personnel who are neither employees nor external workers, such as contractors' subcontracted employees and workers.• State any significant change in the number of workers. |
| G4-11 | Percentage of employees covered by collective-bargaining agreements. |
| G4-12 | Describe the organisation's supply chain. |
| G4-13 | State any significant change that has occurred during the period under study to the organisation's size, structure, shareholding or supply chain. |
| G4-14 | Indicate how the organisation addresses the caution principle, as relevant. |
| G4-15 | Draw up a list of charters, principles or other external economic, environmental and social initiatives that the organisation subscribes to or has adopted. |
| G4-16 | Draw up a list of national or international development associations and organisations that the organisation is a member of and where it holds office, participates in projects or on committees, makes a notable contribution of funds or considers being a member to be a strategic decision. |

MATERIAL ISSUES AND COVERAGE

- | | |
|-------|---|
| G4-17 | <ul style="list-style-type: none">• Draw up a list of the entities included in the organisation's consolidated accounts and other equivalent documents.• State whether any of the entities included in the organisation's consolidated accounts and other equivalent documents are not included in the report. |
| G4-18 | <ul style="list-style-type: none">• Describe the process that has been followed to determine the content of the report and the coverage of each issue.• Explain how the organisation has applied the principles for preparing reports to determine the content of the report. |
| G4-19 | Draw up a list of the material aspects identified during the process of defining the content of the report. |
| G4-20 | Indicate the coverage of each material issue within the organisation. |
| G4-21 | Indicate the limit of each material issue outside the organisation. |
| G4-22 | Describe the consequences of any re-expressions of information from previous reports and their causes. |
| G4-23 | State any significant changes in the scope and coverage of each issue compared with previous reports. |

STAKEHOLDERS' PARTICIPATION

- | | |
|-------|--|
| G4-24 | Draw up a list of stakeholders associated with the organisation. |
| G4-25 | Indicate what the choice of stakeholders to work with was based upon. |
| G4-26 | Describe the organisation's approach to stakeholders' participation; or indicate whether any stakeholders participated specifically in the process of preparing the report. |
| G4-27 | State any issues and serious problems that have arisen as a result of stakeholders' participation and describe the assessment made by the organisation, among other issues, by means of its report. Specify which stakeholders considered each of the topics and any key problems. |

PROFILE OF THE REPORT

- | | |
|-------|--|
| G4-28 | Period covered by the report. |
| G4-29 | Date of the last report. |
| G4-30 | Reporting cycle. |
| G4-31 | Provide a contact point to settle any doubts that may arise regarding the content of the report. |
| G4-32 | <ul style="list-style-type: none">• Indicate which option for "conformity" with the Guide the organisation has chosen.• Provide the GRI index for the option chosen and the reference for the external verification report. |
| G4-33 | <ul style="list-style-type: none">• Describe the organisation's current policy and practices regarding external verification of the report.• If not mentioned in the verification report attached to the sustainability report, indicate the scope and basis of the external verification.• Describe the relationship between the organisation and the verification providers.• State whether the senior governing body or senior management have participated in the request for external verification for the organisation's sustainability report. |

GOVERNANCE

- | | |
|-------|--|
| G4-34 | Describe the organisation's governance structure, including any senior management committees. Indicate which committees are responsible for decision-making on economic, environmental and social matters. |
| G4-35 | Describe the process by which the senior governing body delegates its authority to senior management and certain employees for economic, environmental and social matters. |
| G4-36 | Indicate whether the organisation has any executive officers or personnel with responsibility for economic, environmental and social matters, and whether they are directly answerable to the senior governing body. |
| G4-37 | Describe the processes for consulting between stakeholders and the senior governing body on economic, environmental and social matters. If such consulting is delegated, indicate to whom and describe the processes for exchanging information with the senior governing body. |
| G4-38 | Describe the composition of the senior governing body and its committees: executive and non-executive; independence; seniority in the post; number of other posts and significant activities; sex; members of insufficiently represented social groups; responsibilities related to economic, environmental and social effects and stakeholders' representation. |
| G4-39 | Indicate whether the person who presides over the senior governing body also holds an executive position. If so, describe the person's executive duties and the reasons for this arrangement. |
| G4-40 | Describe the appointment and selection processes of the senior governing body and its committees. And the criteria upon which the appointment and selection of the members of the former are based; including but not limited to whether diversity is taken into account, independence, specialised knowledge and experience in the economic, environmental and social fields, and whether and how any stakeholders are involved. |
| G4-41 | Describe the processes whereby the senior governing body prevents and handles any conflicts of interest. Indicate whether conflicts of interest are communicated to the interested parties. Indicate at least any membership of different boards, holdings of suppliers' and other stakeholders' shares; the existence of any controlling shareholder and any information to be disclosed on related parties. |
| G4-42 | Describe the duties of the senior governing body and senior management in developing, approving and updating the organisation's purpose, values and mission statements, strategies, policies and objectives with regard to economic, environmental and social impact. |
| G4-43 | State what steps have been taken to develop and improve the collective knowledge of the senior governing body with regard to economic, environmental and social matters. |
| G4-44 | <ul style="list-style-type: none">• Describe the processes for assessment of the senior governing body's performance with regard to the governance of economic, environmental and social matters. Indicate whether such assessment is independent and how often it takes place. Indicate whether it is a self-assessment.• Describe measures adopted as a result of assessments of the senior governing body's performance with regard to economic, environmental and social matters; among other issues, indicate at least whether there have been any changes in the members or organisational practices. |

PAGE/ RESPONSE	OMISSION	EXTERNAL VERIFICATION, PAGE
5, 6 Third CSR master plan www.fcc.es/responsabilidad-corporativa . Corporate Governance Report 2013, 63-65.		Yes, 83 Yes, 83
PAGE/ RESPONSE	OMISSION	EXTERNAL VERIFICATION, PAGE
The company's name has been FCC Aqualia since early 2014. For consistency with the current situation, despite reporting on data from 2013, throughout the report the company is referred to by its current name: FCC Aqualia . Also, aqualia Infraestructuras has changed its name to aqualia INTECH, and the latter name is the one used in this report on data from 2013.		Yes, 83
10-13 Av. del Camino de Santiago, 40, 28050 Madrid, Spain.		Yes, 83 Yes, 83
14-15 FCC Aqualia S.A. is 100% owned by the FCC Group.		Yes, 83 Yes, 83
10 FCC Group 2013 consolidated annual accounts www.fcc.es/accionistas-e-inversores		Yes, 83 Yes, 83
47 There are no significant differences in contract types by sex. As external and freelance workers do not represent a significant part of the company, no control is carried about such that they can be broken down by sex.		Yes, 83
All employees are subject to collective-bargaining agreements.		Yes, 83
35 In 2013 the organisation's administrative distribution was changed (see page 11) to include the position of non-executive chairman and proceed to appoint a new General Manager. Corporate Governance Report 63-65.		Yes, 83 Yes, 83
FCC Annual Report 472-474 www.fcc.es Third CSR master plan and code of ethics www.fcc.es/responsabilidad-corporativa		Yes, 83 Yes, 83
17,39,73		Yes, 83
PAGE/ RESPONSE	OMISSION	EXTERNAL VERIFICATION, PAGE
All the entities included in the consolidated accounts are included in the report.		Yes, 83
80-81		Yes, 83
21,81 The material issues identified have been considered for FCC Aqualia in its entirety. The issues identified as material have been considered by the external stakeholders and for all of FCC Aqualia .		Yes, 83 Yes, 83
No information has been re-expressed. No significant changes have occurred.		Yes, 83 Yes, 83
PAGE/ RESPONSE	OMISSION	EXTERNAL VERIFICATION, PAGE
19 18-22 18-22 21, 81		Yes, 83 Yes, 83 Yes, 83 Yes, 83
PAGE/ RESPONSE	OMISSION	EXTERNAL VERIFICATION, PAGE
Page 80, 2013 Page 80, 2012 Page 80, Annual		Yes, 83 Yes, 83 Yes, 83
FCC Aqualia Av. del Camino de Santiago, 40, 28050 Madrid, Spain. www.aqualia.es This report has been verified by AENOR at the "comprehensive" level.		Yes, 83 Yes, 83
- This report has been verified by AENOR at the "comprehensive" level. FCC Aqualia declares its independence from AENOR. - This report is also being sent to the State Plenary Council for Corporate Social Responsibility (CERSE). - The CSR committee of FCC Aqualia approves all decisions on the report, including verification.		Yes, 83
Page 80		
PAGE/ RESPONSE	OMISSION	EXTERNAL VERIFICATION, PAGE
Corporate Governance Report 2013, 18-23. www.fcc.es/responsabilidad-corporativa		Yes, 83
Corporate Governance Report 2013, 18-23, 36. www.fcc.es/responsabilidad-corporativa		Yes, 83
Corporate Governance Report 2013, 18-23, 36. www.fcc.es/responsabilidad-corporativa		Yes, 83
Shareholders: General Meeting of Shareholders Employees: communication channel with GR and CEO's blog		Yes, 83
Page 18- 22 Corporate Governance Report 2013, 18-23,33-34, 36, 48-51. www.fcc.es/responsabilidad-corporativa		Yes, 83 Yes, 83
Corporate Governance Report 2013, 18-23, 36. www.fcc.es/responsabilidad-corporativa		Yes, 83
Corporate Governance Report 2013, 33-34. www.fcc.es/responsabilidad-corporativa		Yes, 83
Corporate Governance Report 2013, 33-34, 103-104. www.fcc.es/responsabilidad-corporativa		Yes, 83
Corporate Governance Report 2013, 34, 52-57 / Third CSR master plan www.fcc.es/responsabilidad-corporativa		Yes, 83
Page 18- 22 Corporate Governance Report 2013,34, 52-57 www.fcc.es/responsabilidad-corporativa Page18- 22		Yes, 83
Corporate Governance Report 2013, 34, 52-57 www.fcc.es/responsabilidad-corporativa		Yes, 83

GOVERNANCE	
G4-45	- Describe the role of the senior governing body in the identification and management of impact, risks and opportunities of an economic, environmental and social nature. Also state the senior governing body's role in the application of due-diligence processes. - Indicate whether consulting with stakeholders is undertaken for use in the work of the senior governing body to identify and manage impact, risks and opportunities of an economic, environmental and social nature.
G4-46	Describe the role of the senior governing body in the analysis of the effectiveness of the organisation's risk-management processes with regard to economic, environmental and social matters.
G4-47	Indicate the frequency with which the senior governing body analyses impact, risks and opportunities of an economic, environmental and social nature.
G4-48	Indicate which committee or senior officer reviews and approves the organisation's sustainability report and ensures that all material issues are included.
G4-49	Describe the process for reporting major concerns to the senior governing body.
G4-50	State the nature and number of major concerns that are reported to the senior governing body; also describe the mechanisms used to address and assess them.
G4-51	- Describe the remuneration policy for the senior governing body and senior management, in accordance with the following types of remuneration: fixed and variable remuneration; remuneration in shares; premiums; deferred-dividend shares or transferred shares; premiums or contracting incentives; severance payments; reimbursements; retirement pensions, taking into account the difference between payment systems and types of remuneration for the senior governing body, senior management and all other employees. - List any performance-related criteria that affect remuneration policy in terms of economic, environmental and social targets for the senior governing body and senior management.
G4-52	Describe the processes for determining remuneration. Indicate whether consultants are used to help determine remuneration and whether such consultants are independent of management. State any other type of relationship that such consultants on remuneration may have with the organisation.
G4-53	Explain how stakeholders' views are sought and taken into account in respect of remuneration, including, if relevant, the results of any votes on pay-related policies and proposals.
G4-54	Calculate the ratio between the total annual remuneration of the best-paid person in the organisation in each country where significant operations are carried out and the total average remuneration of the whole workforce (excluding the best-paid person) in the relevant country.
G4-55	Calculate the ratio between the percentage increase in total annual remuneration of the best-paid person in the organisation in each country where significant operations are carried out and the total average annual increase for the whole workforce (excluding the best-paid person) in the relevant country.
ETHICS AND INTEGRITY	
G4-56	Describe the organisation's values, principles, standards and norms, such as codes of conduct or codes of ethics.
G4-57	Describe the internal and external mechanisms for consulting in respect of ethical, licit conduct and for matters related to the organisation's integrity, such as helplines or advice lines.
G4-58	Describe the internal and external mechanisms for reporting any unethical or illicit conduct and matters related to the organisation's integrity, such as staggered reporting to supervisors, mechanisms for reporting irregularities or helplines.
INFORMATION ON THE MANAGEMENT APPROACH	
G4-DMA	- Indicate why the issue is material; state which types of impact make this issue material. - Describe how the organisation manages the material issue or its effects. - Explain the assessment of the management approach, including any mechanisms to assess effectiveness, the results of the assessment and any changes related to the management approach.
INDICATORS	
MANAGEMENT APPROACH: ECONOMIC PERFORMANCE	
G4-EC1	- Indicate the direct economic value generated and distributed according to the accrual principle, taking into account such issues as the basic elements for the organisation's international operations described below. If the data is presented in accordance with the cash principle, justify it and describe the following basic components: direct economic value generated (income); economic value distributed (operating costs); salaries and employees' benefits; payments to capital providers; payments to governments (by country, see instructions below); and investments in communities and economic value withheld (according to the formula "direct economic value generated" minus "economic value distributed"). - For better assessment of local economic impact, break down the direct economic value generated and distributed by country, region or market, if it is significant. Explain the criteria used to determine its significance.
G4-EC2	State any climate-change-related risks and opportunities that may result in significant changes in operations, income or expenditure, including but not limited to: - a description of the risk or opportunity and its classification as physical, regulatory or of any other type; - a description of the effect related to the risk or opportunity; - economic consequences of the risk or opportunity before any measures are taken; - the methods applied to manage the risk or opportunity; and - the cost of the measures adopted to manage the risk or opportunity.
G4-EC3	- If the obligations are covered by the organisation's ordinary resources, indicate their estimated value. - If there is a separate fund to address obligations under the benefits plan, indicate: - what percentage of obligations is calculated to cover the assets reserved for the purpose; - what this calculation is based on; and when the calculation was done. - If the externalised fund does not fully cover the obligations, describe the strategy, if any, that the company has adopted to progress towards full cover, and the deadline, if known, by which the company expects to achieve it. - Indicate what percentage of the salary is contributed by the worker and the employer. - Indicate the level of participation in retirement plans (e.g. participation in compulsory or voluntary plans, regional or national schemes or any with financial impact).
G4-EC4	Indicate the total monetary value of any financial aid received by the organisation from government entities during the period covered by the report, providing information at least on: tax deductions and credits; subsidies; investment grants, research and development grants and other relevant types of subsidies; awards with cash prizes; exemption from gifts; financial aid from credit agencies for export; financial incentives and other financial benefits received or due from any government entity in relation to any operation. - Break down the above information by country. - Indicate whether governments are part of the organisation's shareholding structure, and to what extent.
MANAGEMENT APPROACH: PRESENCE ON THE MARKET	
G4-EC5	- When the remuneration of a significant percentage of the workforce is based on minimum-wage regulations, indicate the relationship between the initial wage broken down by sex and the local minimum wage in places where significant operations are carried out. - Indicate whether in any place with significant operations there is no local minimum wage or whether it is variable, broken down by sex. If different minimum wages can be used as a reference, indicate which is being applied. - Provide the definition used to establish "places with significant operations".
G4-EC6	Indicate what percentage of senior managers in places where significant operations are carried out come from the local community.
MANAGEMENT APPROACH: INDIRECT ECONOMIC CONSEQUENCES	
G4-EC7	- Indicate the extent to which significant investment has been made in infrastructure and the organisation's types of services. - State what the impact has been or is expected on local communities and economies. Describe any positive or negative consequences, as relevant. - Indicate whether such investment or services correspond to commercial undertakings, pro bono or in kind.
G4-EC8	- Give examples of the organisation's significant economic impact, both positive and negative. - Describe the importance of such impact compared with external references and stakeholders' priorities, e.g. standards, protocols and national and international political programmes.
MANAGEMENT APPROACH: ACQUISITION PRACTICES	
G4-EC9	Indicate what percentage of the acquisitions budget in places with significant operations is allocated to local suppliers (e.g. the percentage of products and services that are acquired locally).
ENVIRONMENTAL PERFORMANCE	
MANAGEMENT APPROACH: MATERIALS	
G4-EN1	Indicate the total weight or volume of the materials used to produce and package the organisation's main products or services over the period covered by the report.
G4-EN2	Indicate what percentage of recycled materials is used to manufacture the organisation's main products or services.
MANAGEMENT APPROACH: ENERGY	
G4-EN3	- Indicate the total consumption of fuel from non-renewable sources, in joules or multiples of joules, and specify the type of fuel. - Indicate the total consumption of fuel from renewable sources, in joules or multiples of joules, and specify the type of fuel. - Provide the following data, in joules, W/h or their multiples: electricity consumption; for heating; for refrigeration and for steam. - Provide the following data, in joules, W/h or their multiples: electricity sales; for heating; for refrigeration and for steam.
G4-EN4	Indicate what the electricity consumption outside the organisation has been, in joules or multiples of joules.

PAGE/ RESPONSE	OMISSION	EXTERNAL VERIFICATION, PAGE
Corporate Governance Report 2013, 52-57 Page 18-22		Yes, 83
Corporate Governance Report 2013, 63-65 www.fcc.es/responsabilidad-corporativa		Yes, 83
Corporate Governance Report 2013, 52-57, 63-65 www.fcc.es/responsabilidad-corporativa Chairman of FCC Aqualia		Yes, 83
Corporate Governance Report 2013, 52-57 www.fcc.es/responsabilidad-corporativa Page 18		Yes, 83
Corporate Governance Report 2013, 52-57 www.fcc.es/responsabilidad-corporativa Page 21		Yes, 83
Corporate Governance Report 2013, 29-30 www.fcc.es/responsabilidad-corporativa		Yes, 83
Corporate Governance Report 2013, 29-30		Yes, 83
FCC Group Annual Report, directors' remuneration 2-8 www.fcc.es/responsabilidad-corporativa		Yes, 83
Corporate Governance Report 2013, 29-30 www.fcc.es/responsabilidad-corporativa The general meeting of shareholders approves the budgets. Page 18, 20-22		Yes, 83
Ratio between the average salary of FCC Group senior management and the average expenditure on personal at FCC Aqualia: 13,7		Yes, 83
There were no salary increases in 2013		Yes, 83
PAGE/ RESPONSE	OMISSION	EXTERNAL VERIFICATION, PAGE
Annual Report FCC 472-474 Third CSR master plan and code of ethics www.fcc.es/responsabilidad-corporativa		Yes, 83
FCC ethics channel and code of ethics www.fcc.es/responsabilidad-corporativa		Yes, 83
FCC ethics channel and code of ethics www.fcc.es/responsabilidad-corporativa		Yes, 83
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18-22		Yes, 83
PAGE	OMISSION	EXTERNAL VERIFICATION, PAGE
5-7, 10		Yes, 83
FCC Group 2013 consolidated annual accounts www.fcc.es/accionistas-e-inversores Page 10		Yes, 83
FCC Group 2013 consolidated annual accounts www.fcc.es/accionistas-e-inversores Page 59		Yes, 83
There are no pension plans		Yes, 83
FCC Group 2013 consolidated annual accounts www.fcc.es/accionistas-e-inversores Page 10		Yes, 83
10, 14		Yes, 83
The initial salary is designed by the relevant collective-bargaining agreement for each group company, with no differences by sex. It is higher than the compulsory minimum wage.		Yes, 83
100% of the senior managers are Spanish. Corporate Governance Report 2013, 18-23 www.fcc.es/responsabilidad-corporativa		Yes, 83
5-7, 68		Yes, 83
2013 consolidated annual accounts Grupo FCC www.fcc.es/accionistas-e-inversores Page. 10, 68		Yes, 83
10, 21, 26-29		Yes, 83
42		Yes, 83
FCC Aqualia has no local-contracting policy, although it is always possible for 100% of contracting to be done with national suppliers.		Yes, 83
PAGE	OMISSION	EXTERNAL VERIFICATION, PAGE
58		Yes, 83
58, 59		Yes, 83
Given the nature of FCC Aqualia's business, the water captured or purchased comes from a renewable source. No other consumption is comparatively significant. Page 59		Yes, 83
58		Yes, 83
59		Yes, 83
58, 59		Yes, 83

G4-EN5	• Indicate the energy intensity. • Explain what measurement (the denominator of the fraction) the organisation has used to calculate the ratio. • State what types of energy have been included in the intensity ratio: fuel, electricity, heating, cooling, steam or all of the above. • Explain the ratio takes into account internal or external consumption or both.
G4-EN6	• Indicate what reductions in energy consumption are the direct result of initiatives in favour of conservation and efficiency (in joules or multiples of joules). • Indicate what types of energy are included in the reductions: fuel, electricity, heating, cooling or steam.
G4-EN7	• Indicate what reductions in energy requirements of products and services sold have been achieved over the period covered by the report (in joules or multiples of joules).
MANAGEMENT APPROACH: WATER	
G4-EN8	• Indicate the total volume of water captured from the following sources: surface waters, including water from wetlands, rivers, lakes and oceans; underground; rainwater captured directly and stored by the organisation; wastewater from another organisation; and municipal water supply or from other water utilities.
G4-EN9	• Indicate the number of water sources affected by the capture and break them down by type: size of the source; whether the water is classified or not as a protected area (national or international); value in terms of biodiversity (diversity of species and native species, number of protected species); and value or importance of the water source for local communities and indigenous peoples.
G4-EN10	• Indicate the total volume of water that the organisation has recycled or reused and the total volume of water recycled and reused by the organisation, in terms of the percentage of the total water captured in accordance with indicator G4-EN8.
MANAGEMENT APPROACH: BIODIVERSITY	
G4-EN11	Provide the following data on the organisation's own, leased or managed operations; facilities that are adjacent to or located in protected areas or non-protected areas in areas of great value for biodiversity: geographical location; subsoil or underground soils owned, leased or managed by the organisation; location with regard to the protected area (inside, adjacent or including sections of the protected area) or non-protected area of great value for biodiversity; type of operation (offices, manufacturing or production, extraction); area of the operations centre in km² and value for biodiversity depending on: - the attribute of the protected area or area of great value for biodiversity outside the protected area (terrestrial, freshwater or marine ecosystem); and - protection lists for the area (e.g. protected-area management categories under UICN67, the Ramsar78 Convention or national laws).
G4-EN12	Describe the nature of any direct and indirect impact on biodiversity, referring to at least one of the following issues: construction or use of factories, mines and transport infrastructure; pollution (introduction of substances that are not naturally present in the habitat, from isolated and diffuse sources); introduction of invading species, pests and pathogens; reduction in the number of species; conversion of habitats; changes in ecological processes outside their natural range of variation (e.g. salinity or water-table changes). Indicate any significant direct and indirect impact, positive and negative, referring to the following issues: species affected; total area of the areas affected; duration of the impacts; and reversible or irreversible nature of the impact.
G4-EN13	• Indicate the size and location of all the areas of protected or restored habitats and state whether the success of the restoration work was or is being verified by independent external professionals. • State whether there are any partnerships with third parties in place to protect or restore any habitat areas other than those where the organisation has supervised or carried out restoration or protection measures. • Describe the condition of the area at the end of the period covered by the report. • Explain what standards, methods and suppositions were applied in the calculation.
G4-EN14	Indicate the number of species included on the IUCN Red List and on national conservation lists whose habitats are to be found in areas affected by the operations, according to each species' level of danger of extinction: • in critical danger; in danger; vulnerable; almost threatened or minor concern.
MANAGEMENT APPROACH: EMISSIONS	
G4-EN15	• Indicate gross direct greenhouse-gas emissions (scope 1) in metric tonnes of equivalent CO₂, without taking into account any emission-rights trading, i.e. the purchase, sale or transfer of rights and offsets. • Indicate which gases have been included in the calculation (CO₂, CH₄, N₂O, HFC, PFC, SF₆, NF₃ or all of these). • Indicate biogenic CO₂ emissions in metric tonnes of equivalent CO₂, separately from gross direct greenhouse-gas emissions (scope 1).
G4-EN16	• Indicate gross indirect greenhouse-gas emissions (scope 2) in metric tonnes of equivalent CO₂, without taking into account any emission-rights trading, i.e. the purchase, sale or transfer of rights and offsets.
G4-EN17	• Indicate any other gross indirect greenhouse-gas emissions (scope 3) in metric tonnes of equivalent CO₂, excluding any indirect emissions derived from generating electricity, heating, cooling and steam that the organisation acquires and consumes (these indirect emissions are included in indicator G4-EN16). Do not take into account any emission-rights trading, i.e. the purchase, sale or transfer of rights and offsets. • If possible, indicate which gases have been included in the calculation. • Indicate biogenic CO₂ emissions in metric tonnes of equivalent CO₂, separately from any other gross indirect greenhouse-gas emissions (scope 3). • Indicate any other categories of indirect emissions (scope 3) and activities included in the calculation.
G4-EN18	• Indicate the intensity of the greenhouse-gas emissions. • Explain what measurement (the denominator of the fraction) the organisation has used to calculate the ratio. • Indicate what types of greenhouse-gas emissions have been included in the intensity calculation: direct (scope 1), indirect emissions from the generation of energy (scope 2) or other indirect emissions (scope 3). • Indicate which gases have been included in the calculation.
G4-EN19	• State what reductions in greenhouse-gas emissions are the direct result of initiatives for this purpose (in metric tonnes of equivalent CO₂). • Indicate which gases have been included in the calculation (CO₂, CH₄, N₂O, HFC, PFC, SF₆, NF₃ or all of these). • Indicate which base year or benchmark has been used and why. • Explain which standards, methods and suppositions have been applied in the calculation. • Indicate whether the reductions occurred in direct greenhouse-gas emissions (scope 1), indirect emissions from the generation of energy (scope 2) or other indirect emissions (scope 3).
G4-EN20	• State the production, imports and exports of ozone-depleting substances in metric tonnes of equivalent CFC-11. • Indicate what substances have been included in the calculation. • Explain which standards, methods and suppositions have been applied in the calculation. • Indicate what source has been used to calculate the emission factors.
G4-EN21	• Indicate the quantity of significant atmospheric emissions, in kilograms or multiples of kilograms, of: NO_x; SO_x; persistent organic pollutants; volatile organic compounds; hazardous atmospheric pollutants; particles and other categories of standardised atmospheric emissions identified in the relevant regulations. • Explain which standards, methods and suppositions have been applied in the calculation. Indicate what source has been used to calculate the emission factors.
MANAGEMENT APPROACH: EFFLUENTS AND WASTE	
G4-EN22	• Indicate the total volume of waters dumped, scheduled and unscheduled, broken down by: destination; water quality, including the treatment method and whether it has been reused by any other organisation. • Explain which standards, methods and suppositions have been applied in the calculation.
G4-EN23	• Indicate the total weight of hazardous and non-hazardous waste, according to the following elimination methods: reuse; recycling; composting; recovery, including energy recovery; incineration (mass combustion); injection in deep wells; landfill; storage on site; and others (to be specified by the reporting organisation). • Explain how the waste-elimination method was determined: - the reporting organisation handled it directly or confirmed it directly; - the contractor responsible for removing waste provided the information; - default procedures of the contractor responsible for removing waste.
G4-EN24	• Indicate the total number and volume of any significant spills recorded. For each spill included in the organisation's accounts, provide the following details: location of the spill; volume spilled; material spilled, according to the following categories: oil spills (soil surfaces or water); fuel spills (soil surfaces or water); waste spills (soil surfaces or water); chemical spills (mostly soil surfaces or water) and others (to be specified by the reporting organisation). • Describe the consequences of significant spills.
G4-EN25	• State the total weight of: hazardous waste transported; hazardous waste imported; hazardous waste exported and hazardous waste treated. • Indicate the percentage of hazardous waste that was transported internationally.
G4-EN26	Indicate any masses of water and related habitats that have been significantly affected by water spills, in accordance with the criteria described in the Compilation section (below) and give details of: • Size of the mass of water and related habitat; whether the mass of water and related habitat are classified as a protected area (national or international) and the value in terms of biodiversity (e.g. number of protected species).
MANAGEMENT APPROACH: PRODUCTS AND SERVICES	
G4-EN27	• Quantitative report on the degree of mitigation of environmental impact of products and services over the period covered by the report. • If citing use-oriented figures, indicate the underlying suppositions regarding consumption patterns and standardisation factors.
G4-EN28	• Indicate what percentage of products and their packaging materials are regenerated in each product category. • Explain how the data for this indicator was obtained.
MANAGEMENT APPROACH: REGULATORY COMPLIANCE	
G4-EN29	• Indicate any significant fines and non-monetary sanctions, broken down by: total monetary value of significant sanctions; number of non-monetary sanctions and procedures brought before arbitration institutions. • If the reporting organisation has not identified any breach of legislation or regulations, a brief declaration to this effect will be sufficient.
MANAGEMENT APPROACH: TRANSPORT	
G4-EN30	• Describe any significant environmental impact of the transport of products and other goods and materials used for the organisation's activities, including personnel transport. If no quantitative data is supplied, explain why not. • Explain how the environmental impact of the transport of products, the organisation's personnel and other goods and materials is being mitigated. • Describe the criteria and methods that have been used to determine which cases of environmental impact are significant.
MANAGEMENT APPROACH: GENERAL	
G4-EN31	Report on expenditure on environmental protection, broken down by: costs of waste treatment, treatment of emissions and restoration and costs of environmental protection and management.

The energy intensity is obtained by dividing the internal consumption by the number of workers (7,125) • Indirect consumption: FCC Aqualia 218.5/ SmVak: 17.74 • Renewable direct consumption: FCC Aqualia: 31.24 /SmVak: 14.29 • Direct natural-gas consumption: SmVak: 3.64 • Direct fuel consumption: FCC Aqualia: 16.37 /SmVak: 3.41 /aqualia INTECH: 31.29		Yes, 83
62		Yes, 83
62		Yes, 83
58, 63		Yes, 83
59		Yes, 83
59		Yes, 83
• Given the nature of FCC Aqualia's business the water captured or purchased is considered to come from a renewable source. Page 59.		Yes, 83
59		Yes, 83
NON-MATERIAL		Yes, 83
58, 60		Yes, 83
FCC Aqualia carries out no habitat-restoration activities		Yes, 83
NON-MATERIAL		Yes, 83
58		Yes, 83
58-59		Yes, 83
58-59		Yes, 83
Emissions due to transporting personnel are not considered to be significant.		Yes, 83
The intensity of emissions is obtained by dividing the emissions by the number of workers (7,125) • Indirect emissions: FCC Aqualia: 17.86 / SmVak: 2.73 • Direct emissions: FCC Aqualia: 1.07 /SmVak: 0.58 /aqualia INTECH: 2.2		Yes, 83
59, 60		Yes, 83
60-61		Yes, 83
59, 60		Yes, 83
58		Yes, 83
No water has been dumped other than as part of FCC Aqualia 's business.		Yes, 83
58-59		Yes, 83
No spills have occurred.		Yes, 83
FCC Aqualia does not import, export or treat any hazardous waste as covered by the Basle Convention.		Yes, 83
No water masses and habitats have been affected by dumping.		Yes, 83
58		Yes, 83
59-63		Yes, 83
The product sold by FCC Aqualia , water, is not packaged.		Yes, 83
58		Yes, 83
In 2013 there were no environment-related fines or sanctions.		Yes, 83
58		Yes, 83
FCC Aqualia 's activities have no significant transport-related environmental impact.		Yes, 83
58		Yes, 83
Total environmental expenditure and investment: €21,2 m. FCC Group 2013 consolidated annual accounts www.fcc.es		Yes, 83

MANAGEMENT APPROACH: ENVIRONMENTAL ASSESSMENT OF SUPPLIERS	
G4-EN32	Percentage of new suppliers examined according to environmental criteria.
G4-EN33	- Indicate the number of suppliers whose environmental impact has been assessed. - Indicate the number of suppliers determined as having actual negative environmental impact. - Indicate what cases of actual and potential negative environmental impact have been discovered in the supply chain. - Indicate the percentage of suppliers with actual and potential negative environmental impact with whom improvements have been agreed post-assessment. - Indicate the percentage of suppliers with actual and potential significant negative environmental impact with whom the business relationship has ended as a result of the assessment. Explain the reasons.
MANAGEMENT APPROACH: MECHANISMS FOR ENVIRONMENTAL COMPLAINTS	
G4-EN34	- Indicate the total number of complaints about environmental impact made via formal complaint mechanisms over the period covered by the report. - Indicate how many of the complaints: were dealt with in the period covered by the report and how many were settled in the period covered by the report. - Indicate the total number of complaints about environmental impact that were made before the period covered by the report and settled during that period.
G4-LA	INDICATORS OF EMPLOYMENT PRACTICES
MANAGEMENT APPROACH: EMPLOYMENT	
G4-LA1	- Indicate the number and index of new hirings over the period covered by the report, broken down by age, sex and region. - Indicate the number and rotation rate of employees over the period covered by the report, broken down by age, sex and region.
G4-LA2	- Specify which of the following social benefits are offered to all full-time employees but not to part-time or temporary personnel, broken down by significant business locations. Include at least the following benefits: life insurance; medical insurance; cover for incapacity or invalidity; maternity or paternity leave; pension fund; shares and others. - State the definition used to establish "places with significant operations".
G4-LA3	- Indicate the number of employees, broken down by sex, who were entitled to take time off as maternity or paternity leave. - Indicate the number of employees, broken down by sex, who exercised their entitlement to maternity or paternity leave. - Indicate the number of employees who returned to work once their period of maternity or paternity leave ended, broken down by sex. - Indicate the number of employees who returned to work once their period of maternity or paternity leave ended and were still working 12 months after returning, broken down by sex. - Provide the indexes for return to work and retaining employees who took maternity or paternity leave, broken down by sex.
MANAGEMENT APPROACH: INDUSTRIAL RELATIONS	
G4-LA4	- Indicate the minimum number of weeks of notice to workers and their elected representatives that is habitually given before significant operational changes that could substantially affect them are implemented. - If the organisation has a collective-bargaining agreement, indicate whether it specifies the advance-notice period and makes any provisions for consulting and negotiations.
MANAGEMENT APPROACH: OCCUPATIONAL HEALTH AND SAFETY	
G4-LA5	- Indicate the level at which each of the formal joint H&S committees for management and employees operates. - Indicate the percentage of workers with representation on formal joint H&S committees.
G4-LA6	- Indicate the types of injuries, index of accidents involving injuries, rate of work-related disease, rate of days lost, rate of absenteeism and work-related fatal injuries for the workforce as a whole (i.e. employees and contracted workers), broken down by region and sex. - Indicate the types of injuries, index of accidents involving injuries (IR), occupational-disease rate (ODR), days-lost rate (LDR), absenteeism rate (AR) and work-related mortality rate (M) for independent workers working on site whose general safety in the workplace is the organisation's responsibility, broken down by region and sex. - Indicate which regulation system is applied for recording and reporting accidents.
G4-LA7	Indicate whether any workers are working with a high incidence or risk of certain diseases.
G4-LA8	- Indicate whether local or international formal agreements with trade unions cover H&S-related matters. - If so, indicate what percentage of H&S-related matters are covered by such formal agreements.
MANAGEMENT APPROACH: TRAINING AND EDUCATION	
G4-LA9	Indicate the average number of hours of training that the organisation's employees received during the period covered by the report, broken down by sex and professional category.
G4-LA10	- Indicate the type and scope of training schemes implemented and assistance provided to improve employees' skills. - Describe any transition-assistance schemes in place to foster workers' employability and career-end management, whether due to retirement or termination of their employment.
G4-LA11	Indicate what percentage of employees have received regular assessments of their performance and career progress over the period covered by the report, broken down by sex and professional category.
MANAGEMENT APPROACH: DIVERSITY AND EQUAL OPPORTUNITIES	
G4-LA12	- Indicate what percentage of people belonging to the following diversity categories are included on the organisation's governing bodies: sex, age: under 30, 30–50, over 50; - Minority groups and any other diversity indicators, as appropriate. - Indicate what percentage of employees belong to the following diversity categories, broken down by professional category: sex; age: under 30, 30–50, over 50; minority groups and - Any other diversity indicators, appropriate.
MANAGEMENT APPROACH: EQUAL PAY FOR WOMEN AND MEN	
G4-LA13	- Indicate the ratio between women's basic pay compared with men's for each professional category, broken down by significant operational locations. - State the definition used to establish "places with significant operations".
MANAGEMENT APPROACH: ASSESSMENT OF SUPPLIERS' EMPLOYMENT PRACTICES	
G4-LA14	Percentage of new suppliers examined according to criteria related to employment practices.
G4-LA15	- Indicate the number of suppliers whose impact on employment practices has been assessed. - Indicate how many suppliers have actual and potential significant negative impact on employment practices. - Indicate any cases of actual and potential significant negative impact discovered in the employment practices of the supply chain. - Indicate the percentage of suppliers with actual and potential significant negative impact on employment practices with whom improvements have been agreed post-assessment. - Indicate the percentage of suppliers with actual and potential significant negative impact on employment practices with whom the relationship has ended as a result of the assessment, and explain the reasons.
MANAGEMENT APPROACH: MECHANISMS FOR COMPLAINTS ABOUT EMPLOYMENT PRACTICES	
G4-LA16	- Indicate the total number of complaints about employment practices that have been made via formal complain mechanisms over the period covered by the report. - Indicate how many complaints: were addressed during the period covered by the report and how many were settled in the period covered by the report. - Indicate the total number of complaints about employment practices that were made before the period covered by the report and settled during that period.
G4-HR	HUMAN-RIGHTS INDICATORS
MANAGEMENT APPROACH: INVESTMENT	
G4-HR1	- Indicate the number and percentage of contracts and significant investment agreements that include human-rights clauses or have been analysed for human-rights issues. - State the definition used to establish "significant investment agreements".
G4-HR2	- Indicate the number of hours devoted during the period covered by the report to training activities on policies and procedures related to human-rights issues of relevance for the organisation's operations. - Indicate the percentage of employees trained over the period covered by the report in policies and procedures related to human-rights issues of relevance for the organisation's operations.
MANAGEMENT APPROACH: NON- DISCRIMINATION	
G4-HR3	- Indicate the number of cases of discrimination occurring during the period covered by the report. - Describe the current situation any measures adopted, stating whether the organisation has studied the case, whether it is putting into practice a corrective plan and whether it has been applied, whether the results have been reviewed following a routine internal management process, or whether no measures are being applied any longer in respect of the case.
MANAGEMENT APPROACH: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING	
G4-HR4	- Indicate the workplaces and significant suppliers where employees' freedom of association or the right to collective bargaining may be infringed or under threat, in terms of: type of workplace (e.g. a factory) and supplier; and any countries or geographical areas where business poses a risk of this nature. - Describe any steps taken by the organisation during the period covered by the report to defend freedom of association and the right to collective bargaining.

35		Yes, 83
100%		Yes, 83
FCC Aqualia's suppliers, given their business, have no significant environmental impact, although they are required to comply 100% with environmental criteria when applicable, as described on page Page 35		Yes, 83
58		Yes, 83
No environment-related complaints have been received		Yes, 83
PAGE	OMISSION	EXTERNAL VERIFICATION, PAGE
46		
46, 48, 49	Breaking down the rotation rate by age and sex is not considered to be MATERIAL, as there are no significant differences for FCC Aqualia.	Yes, 83
Social benefits are independent of the working day and include: subsidised loans, life and accident insurance and family support.		Yes, 83
Number of employees with maternity leave: 113 Number of employees with paternity leave: 56 100% of those affected enjoy the corresponding leave periods and the number returning to work and then remaining at work is 100%.		Yes, 83
46		Yes, 83
Advance-warning periods are defined under the relevant collective-bargaining agreements. The collective-bargaining agreements currently in effect include conditions for consulting and negotiation.		Yes, 83
53		Yes, 83
39% of workers are represented on H&S committees. H&S committees are mostly set up at FCC Aqualia services Page 53		Yes, 83
- In 2013 there were 2 fatal accidents in Mexico. - Occupational Health and Safety Act 1005 (31/1995).		Yes, 83
There is only a residual risk of occupational disease, although in 2013 there were no cases, thanks to the OHS measures implemented.		Yes, 83
100%		Yes, 83
50		Yes, 83
51	Data from outside Spain has not been included as related information systems are not currently available.	Yes, 83
49, 50-52		Yes, 83
No performance assessments have been carried out.		Yes, 83
48		Yes, 83
48 Corporate Governance Report 2013, 18-23. www.fcc.es		Yes, 83
48		Yes, 83
Basic salaries are fixed under collective-bargaining agreements and there are no differences between women and men.		Yes, 83
35		Yes, 83
100%, Page 35		Yes, 83
FCC Aqualia's suppliers, taking into account their business, have no real or potential significant negative impact on employment practices.		Yes, 83
46		Yes, 83
A single incident was recorded at FCC Aqualia, reported via the ethics channel. The incident was related to a breach of the "Relationships between Persons" section of the FCC Code of Ethics, specifically concerning mobbing and discrimination.		Yes, 83
PAGE	OMISSION	EXTERNAL VERIFICATION, PAGE
35		Yes, 83
No investment agreements have been entered into for which it has been necessary to include any human-rights clauses.		Yes, 83
As this is not considered to be a material issue for FCC Aqualia owing to the company's business, no training has been given in relation to human rights.		Yes, 83
48		Yes, 83
No cases of discrimination have been recorded.		Yes, 83
GRI index		Yes, 83
FCC Aqualia and its suppliers, taking into account their business, are at no risk of freedom of association or collective-bargaining rights being infringed or under threat.		Yes, 83

MANAGEMENT APPROACH: CHILD LABOUR	
G4-HR5	• Indicate any workplaces or suppliers with a significant risk of cases of child labour and young workers exposed to dangerous tasks. • Indicate any workplaces and suppliers with a significant risk of cases of child labour, in terms of the type of workplace (e.g. a factory) and supplier and countries or geographical areas where business activities are considered to pose a risk of this nature. • Describe any measures adopted by the organisation during the period covered by the report with a view to contributing towards eradicating child labour.
MANAGEMENT APPROACH: FORCED LABOUR	
G4-HR6	• Indicate any workplaces and suppliers with a significant risk of cases of forced labour, in terms of the type of workplace (e.g. a factory) and supplier and countries or geographical areas where business activities are considered to pose a risk of this nature. • Indicate any measures the organisation has adopted during the period covered by the report to contribute towards eradicating forced labour.
MANAGEMENT APPROACH: SECURITY MEASURES	
G4-HR7	• Indicate what percentage of security personnel have received specific formal training in the organisation's policies and procedures regarding human rights and their application to security matters. • Indicate whether the training requirements are also applied to other organisations from which security personnel are contracted.
MANAGEMENT APPROACH: RIGHTS OF INDIGENOUS PEOPLES	
G4-HR8	• Indicate the number of cases of violations of the rights of indigenous peoples that have been identified during the period covered by the report. - Describe the current situation and measures adopted, stating whether the organisation has studied the case; whether it is putting into practice a corrective plan; whether it has been applied and whether the results have been reviewed under a routine internal management process or whether no measures are now in place regarding the case.
MANAGEMENT APPROACH: ASSESSMENT	
G4-HR9	Indicate the number and percentage of workplaces that have been examined regarding human rights or those where the impact on human rights has been assessed, broken down by country.
MANAGEMENT APPROACH: ASSESSMENT OF SUPPLIERS REGARDING HUMAN RIGHTS	
G4-HR10	Indicate the percentage of new suppliers that have been examined according to criteria related to human rights.
G4-HR11	• Indicate the number of suppliers whose impact on human rights has been assessed. • Indicate how many suppliers have actual significant negative impact on human rights. • Indicate any cases of actual and potential significant negative impact on human rights that have been discovered in the supply chain. • Indicate the percentage of suppliers with actual and potential significant negative impact on human rights with whom improvements have been agreed, post-assessment. • Indicate the percentage of suppliers with actual and potential significant negative impact on human rights with whom the relationship has ended as a result of the assessment, and explain the reasons.
MANAGEMENT APPROACH: MECHANISMS FOR COMPLAINTS RELATED TO HUMAN RIGHTS	
G4-HR12	• Indicate the total number of complaints about human rights that have been made via formal complaint mechanisms during the period covered by the report. • Indicate how many complaints were addressed during the period covered by the report and how many were settled during the period covered by the report. • Indicate the number of complaints about human rights made before the period covered by the report and settled during that period.
SOCIETY INDICATORS	
MANAGEMENT APPROACH: LOCAL COMMUNITIES	
G4-S01	Indicate the percentage of workplaces where development programmes, impact assessments and participation in local communities have been implemented, including but not limited to: • social-impact assessments, e.g. assessments of impact from a gender perspective, based on participatory processes; • assessment and constant vigilance of environmental impact; • publication of the results of environmental- and social-impact assessments; • development programmes in local communities based on their needs; • plans for stakeholders' participation based on their geographical distribution; • processes and committees for consulting with the local community in which vulnerable groups take part; • industrial-relations committees, OHS committees and other bodies for workers' representation where impact can be managed; • formal processes for complaints from local communities.
G4-S02	Indicate which operational workplaces have had or could have significant negative impact on local communities, referring to the location of the workplaces and their real or potential significant impact.
MANAGEMENT APPROACH: COMBATING CORRUPTION	
G4-S03	• Indicate the number and percentage of centres where corruption-related risks have been assessed. • Describe any significant corruption-related risks los detected in assessments.
G4-S04	• Indicate the number and percentage of members of the governing body who have been informed of the organisation's policies and procedures to combat corruption, broken down by region. • Indicate the number and percentage of employees who have been informed of the organisation's policies and procedures to combat corruption, broken down by professional category and region. • Indicate the number and percentage of business partners who have been informed of the organisation's policies and procedures to combat corruption, broken down by type of business partner and region. • Indicate the number and percentage of members of the governing body who have received training in combating corruption, broken down by region. • Indicate the number and percentage of employees who have received training in combating corruption, broken down by professional category and region.
G4-S05	• Indicate the number and nature of confirmed cases of corruption. • Indicate the number of confirmed cases of corruption for which any employee has been disciplined or dismissed. • Indicate the number of confirmed cases of corruption for which a contract with a business partner has been terminated or not renewed, owing to corruption-related infractions. • Indicate any corruption-related court proceedings brought against the organisation or its employees during the period covered by the report and the outcome of each case.
MANAGEMENT APPROACH: PUBLIC POLICY	
G4-S06	• Indicate the monetary value of any political contributions made in cash or in kind, directly or indirectly, by the organisation, broken down by country and beneficiary. • Explain, as relevant, how the monetary value of any contributions in kind has been calculated.
MANAGEMENT APPROACH: UNFAIR COMPETITIVE PRACTICES	
G4-S07	• Indicate any law suits pending or concluded in the period covered by the report brought in relation to allegations of unfair competitive conduct and violations of legislation on practices contrary to free competition and monopolies in which the organisation's involvement has been proven. • Indicate the main outcomes of such suits, including any court decisions issued.
MANAGEMENT APPROACH: REGULATORY COMPLIANCE	
G4-S08	• Indicate any significant fines and non-monetary sanctions, broken down by the total monetary value of significant sanctions; number of non-monetary sanctions and proceedings brought before arbitration institutions. • If the organisation has identified no breaches of legislation or regulations, a brief declaration to this effect will be sufficient. • Describe the context in which fines or significant non-monetary sanctions were received.
MANAGEMENT APPROACH: ASSESSMENT OF SUPPLIERS' SOCIAL IMPACT	
G4-S09 G4-S010	Indicate what percentage of new suppliers have been examined according to criteria related to social repercussions. • Indicate the number of suppliers whose social impact has been assessed. • Indicate how many suppliers have actual significant negative social impact. • Indicate any cases of actual and potential negative social impact on society discovered in the supply chain. • Indicate the percentage of suppliers with actual and potential significant negative impact with whom improvements have been agreed, post-assessment. • Indicate the percentage of suppliers with actual and potential significant negative impact with whom the relationship has ended as a result of the assessment, and explain the reasons.
MANAGEMENT APPROACH: MECHANISMS FOR COMPLAINTS RELATED TO SOCIAL IMPACT IMPACT	
G4-S011	• Indicate the total number of complaints about social impact made via formal complaint mechanisms during the period covered by the report. • Indicate how many of the complaints: were addressed during the period covered by the report and how many were settled during the period covered by the report. • Indicate the total number of complaints about social impact that were made before the period covered by the report and were settled during that period.

GRI index		Yes, 83
FCC Aqualia and its suppliers, taking into account their business, have no significant risk of cases of child labour or young workers exposed to dangerous tasks.		Yes, 83
GRI index		Yes, 83
FCC Aqualia and its suppliers, taking into account their business, have no risk of forced labour.		Yes, 83
GRI index		Yes, 83
FCC Aqualia has no security personnel on its workforce and the personnel subcontracted receive 100% related training.		Yes, 83
GRI index		Yes, 83
FCC Aqualia operates in countries where there are no risks to indigenous populations.		Yes, 83
GRI index		Yes, 83
FCC Aqualia operates in countries where human rights are not considered to be at risk, and therefore no assessments are carried out.		Yes, 83
GRI index		Yes, 83
FCC Aqualia considers that its suppliers have no risk of compliance with human rights and therefore they carry out no assessments. However they are obliged to comply with a code of ethics. Page 35		Yes, 83
FCC Aqualia considers that its suppliers have no risk of compliance with human rights and therefore no assessments are made.		Yes, 83
GRI index		Yes, 83
In countries where the local legislation does not assure human rights such as freedom of association or the prevention of child and forced labour, FCC Aqualia always upholds the principles set out in the Universal Declaration of Human Rights, in the provisions of the World Labour Organisation, the Tripartite Declaration, the OECD and the United Nations Global Compact. FCC Aqualia complies with the applicable legislation everywhere it operates, and always in line with the group's code of ethics.		Yes, 83
PAGE		EXTERNAL VERIFICATION, PAGE
68		Yes, 83
60- 65, 69-76		Yes, 83
No operational workplaces have or could have any significant negative impact on local communities.		Yes, 83
FCC Group Code of Ethics		Yes, 83
FCC Aqualia CSR Report 2011, page 47		Yes, 83
100%		Yes, 83
There have been no cases of corruption or court proceedings.		Yes, 83
GRI index		Yes, 83
FCC Aqualia makes no contributions of this type.		Yes, 83
FCC Group Code of Ethics		Yes, 83
FCC Aqualia has received no complaints related to unfair competitive conduct or similar matters.		Yes, 83
FCC Group Code of Ethics		Yes, 83
FCC Aqualia has received no fines or sanctions for any breaches of regulations.		Yes, 83
35		Yes, 83
FCC Aqualia considers that its suppliers have no negative risks of social impact and therefore no assessments have been carried out.		Yes, 83
FCC Aqualia considers that its suppliers have no negative risks of social impact and therefore no assessments have been carried out.		Yes, 83
68		Yes, 83
No complaints have been made about social impact.		Yes, 83

MANAGEMENT APPROACH: CUSTOMERS' HEALTH AND SAFETY

G4-PR1 Indicate the percentage of categories of significant products and services whose impact on health and safety has been assessed to encourage improvements.

G4-PR2

- Indicate the number of incidents resulting from breaches of regulations or voluntary codes on the health and safety of products and services in the period covered by the report, broken down into breaches of regulations involving a fine or punishment; breaches of regulations involving a disciplinary admonishment; and breaches of voluntary codes.
- If the organisation has identified no breaches of regulations or voluntary codes, a brief declaration to this effect will be sufficient.

MANAGEMENT APPROACH: LABELLING OF PRODUCTS AND SERVICES

G4-PR3

- Indicate whether the organisation's procedures for information on and the labelling of its products require the following details: source of the components of the product or service; content, particularly in respect of any substances that may have a certain environmental or social impact; safety instructions for the product or service; elimination of the product and environmental or social impact or others (explain)
- Indicate what percentage of categories of significant products or services are subject to assessment procedures in accordance with such procedures.

G4-PR4 Indicate the number of breaches of regulations and voluntary codes regarding information on and the labelling of products and services, broken down into: breaches of regulations involving a fine or punishment; involving a disciplinary admonishment and breaches of voluntary codes.

G4-PR5 Provide the results or main conclusions of customer-satisfaction surveys (based on statistically relevant samples) carried out during the period covered by the report on: the organisation as a whole; a main category of products or services, and significant operational workplaces.

MANAGEMENT APPROACH: MARKETING COMMUNICATIONS

G4-PR6

- Indicate whether the organisation sells any products that are prohibited on certain markets and/or questioned by stakeholders or the subject of public debate.

- Indicate how the organisation has responded to questions or doubts about such products.

G4-PR7

- Indicate the number of cases of breaches of regulations and voluntary codes regarding marketing communications, e.g. advertising, PR and sponsorships, broken down into: breaches of regulations involving a fine or punishment; involving a disciplinary admonishment and breaches of voluntary codes.

MANAGEMENT APPROACH: CUSTOMER PRIVACY

G4-PR8

- Number of complaints about violations of customers' privacy and data leaks, divided into: complaints by external parties accepted by the organisation and complaints by regulatory bodies.

- Indicate the number of leaks, thefts or losses of personal data that have been detected.

- If the reporting organisation has not detected any justified complaints, a brief declaration to this effect will be sufficient.

MANAGEMENT APPROACH: REGULATORY COMPLIANCE

G4-PR9

- Indicate the monetary value of any significant fines for breaching regulations or regulations on the supply and use of products and services.

- If the organisation has identified no breaches of legislation or regulations, a brief declaration to this effect will be sufficient.

PAGE	OMISSION	EXTERNAL VERIFICATION, PAGE
33-35		Yes, 83
100%		Yes, 83
No incidents have occurred as a result of any breaches of regulations or voluntary codes on the health and safety of products and services.		Yes, 83
33		Yes, 83
33		Yes, 83
No breaches have occurred related to regulations on information about the service.		Yes, 83
34		Yes, 83
36		Yes, 83
FCC Aqualia markets no products that are prohibited or questioned by stakeholders.		Yes, 83
No marketing-related breaches have occurred.		Yes, 83
37		Yes, 83
No complaints have been made about violations of customers' privacy or data leaks.		Yes, 83
Code of Ethics		Yes, 83
No sanctions have occurred in relation to breaches by the service.		Yes, 83



AENOR Asociación Española de
Normalización y Certificación

SUSTAINABLE VERIFICATION REPORT

VMS-Nº 014/14

The Spanish Association for Standardisation and Certification (AENOR) has verified that the Report of the following firm:

FCC AQUALIA

Entitled: ***EFFICIENT MANAGEMENT OF A RESOURCE THAT BELONGS TO US ALL
CORPORATE SOCIAL RESPONSIBILITY REPORT***

Legal deposit number: M-18790-2014

Provides a reasonable image and a balanced view of its performance, taking into account not only the data veracity but also the general content of the report.

This external assurance is in accordance with the **Exhaustive Option** of the G4 Guide developed by the Global Reporting Initiative (GRI). The verification has been fulfilled on 18th June, 2014 and no subsequent performances can be considered.

The present verification will be in force, unless it is cancelled or withdrawn upon AENOR's written notification and according to specific terms of the contract – application nº 2014/03151 dated 23th April, 2014 and to the General Regulation of January 2007, which require, amongst other commitments, the permission to visit the installations by the technical services of AENOR to verify the veracity of stated data.

This declaration does not condition the decision that Global Reporting Initiative can adopt to incorporate FCC AQUALIA, in the "GRI Reports List" which is published in its Web <http://www.globalreporting.org/GRIReports/GRIReportsList/>.

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AENOR Asociación Española de
Normalización y Certificación

Avelino BRITO
Chief Executive Officer