



GRI APPENDIX

- 86 GRI Index
- 101 Verification report
- 102 Facts about Aqualia

STRATEGY AND ANALYSIS

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|------|---|
| G4-1 | Statement by the main decision-maker of the organization about the importance of sustainability for the organization and its strategy in order to address it. |
| G4-2 | Description of key impacts, risks and opportunities. |

ORGANISATION PROFILE

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|-------|--|
| G4-3 | Organisation name. |
| G4-4 | Most important brands, products and services. |
| G4-5 | Location of the organization's headquarters. |
| G4-6 | Indicate in how many countries the organization operates and name the countries where the organization conducts significant operations or have any specific relevance to sustainability issues addressed in the report. |
| G4-7 | Describe the nature of ownership and legal form. |
| G4-8 | Indicate what markets is served from (with a geographical breakdown by sectors and types of customers and recipients). |
| G4-9 | Determine the size of the organization, including: number of employees; number of operations; net sales; capitalization, broken down in terms of debt and equity and quantity of products or services offered. |
| G4-10 | <ul style="list-style-type: none"> ▪ Number of employees by work contract and gender. ▪ Number of permanent personnel by type of contract and gender. ▪ Size of workforce by employees, external workers and gender. ▪ Size of the workforce by region and gender. ▪ Indicate whether a substantial part of the work of the organization is played by legally recognized self-employed, or people who are not employees or external worker, such as workers and subcontracted employees of contractors. ▪ Communicate any significant change in the number of workers. |
| G4-11 | Percentage of employees covered by collective agreements. |
| G4-12 | Describe the organization's supply chain. |
| G4-13 | Report any significant changes that may have taken place during the reporting period regarding size, structure, shareholding ownership or supply chain of the organization. |
| G4-14 | Indicate how the organization approaches, where appropriate, the precautionary principle. |
| G4-15 | Make a list of letters, principles or other external initiatives of financial, environmental and social nature that the organization has subscribed to or adopted. |
| G4-16 | Make a list of national or international promotion associations and organizations to which the organization belongs and in which it holds a position, participates in projects or committees, makes a significant fund contribution or believes that membership is a strategic decision. |

MATERIAL AND COVERAGE ASPECTS

| | |
|-------|---|
| G4-17 | <ul style="list-style-type: none"> ▪ Make a list of the entities included in the consolidated financial statements of the organization and other equivalent documents. ▪ Indicate if any of the entities included in the consolidated financial statements of the organization and other equivalent documents are not listed in the report. |
| G4-18 | <ul style="list-style-type: none"> ▪ Describe the process followed to determine the Contents of the report and the Coverage of each aspect. ▪ Explain how the organization has applied the Principles of preparation of reports to determine the contents of the report. |
| G4-19 | Make a list of the material aspects that were identified during the process of defining the contents of the report. |
| G4-20 | Indicate the Coverage of each material aspect within the organization. |
| G4-21 | Indicate the limit of each Material aspect outside the organization. |
| G4-22 | Describe the consequences of the restatements of information provided in earlier reports and their causes. |
| G4-23 | Indicate any significant changes in the scope and coverage of every aspect compared to previous reports. |

PARTICIPATION OF STAKEHOLDERS

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| G4-24 | Make a list of stakeholders linked to the organization. |
| G4-25 | Indicate the basis for the election of stakeholders with whom we work. |
| G4-26 | Describe the focus of the organization on the Participation of stakeholders; or indicate whether the participation of a group was specifically made in the process of preparing the report. |
| G4-27 | Point out what key issues and problems have arisen from the participation of stakeholders and describe the assessment made by the organization, among other things throughout its report. Specify which stakeholders raised each of the key issues and problems. |

REPORT PROFILE

| | |
|-------|---|
| G4-28 | Period covered by the report. |
| G4-29 | Date of the last report. |
| G4-30 | Reporting cycle. |
| G4-31 | Provide a point of contact to resolve any doubts that may arise regarding the report contents. |
| G4-32 | <ul style="list-style-type: none"> ▪ Indicate which option "in accordance" with the Guide has the organization chosen. ▪ Facilitate GRI index of the selected option and the reference to the External Verification Report. |
| G4-33 | <ul style="list-style-type: none"> ▪ Describe the policy and practices of the organization with respect to the external verification of the report. ▪ If not mentioned in the verification report accompanying the sustainability report, indicate the scope and rationale for external verification. ▪ Describe the relationship between the organization and verification suppliers. ▪ Indicate whether the highest governing body or senior management have been involved in seeking external assurance for the organization's sustainability reports. |

| PAGE/ANSWER | OMISSION | EXTERNAL VERIFICATION, PAGE |
|---|----------|-----------------------------|
| 4, 5 3rd RC's Master Plan http://www.fcc.es/fccweb/responsabilidad-corporativa/index.html | | SI, 85 |
| 4, 5 Corporate Governance Report 2014, 63-65 http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdc4/-edisp/cscp094820.pdf | | SI, 85 |
| PAGE/ANSWER | OMISSION | EXTERNAL VERIFICATION, PAGE |
| The company is called FCC Aqualia, since early 2014. | | SI, 85 |
| 8-12 | | SI, 85 |
| Av. del Camino de Santiago, 40 28050 Madrid, España. | | SI, 85 |
| 13-17 | | SI, 85 |
| FCC Aqualia S.A. is 100% owned by the FCC Group. | | SI, 85 |
| 8-18 | | SI, 85 |
| P. Consolidated Financial Statements September 2014 FCC Group http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdc4/-edisp/cscp094835.pdf | | SI, 85 |
| 44, 45, 48 There are no significant differences in the type of recruitment by gender. External and self-employed workers do not represent a significant part of the company, so a control that allows the breakdown by gender is not established. | | SI, 85 |
| All employees are subject to collective agreement. | | SI, 85 |
| 33 | | SI, 85 |
| No significant change has taken place in 2014. | | SI, 85 |
| Corporate Governance Report http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdc4/-edisp/cscp094820.pdf 61-63 | | SI, 85 |
| FCC Annual Report www.fcc.es 3rd RC Master Plan and Ethical code http://www.fcc.es/fccweb/responsabilidad-corporativa/index.html | | SI, 85 |
| 10, 18, 19, 37, 75 | | SI, 85 |
| PAGE/ANSWER | OMISSION | EXTERNAL VERIFICATION, PAGE |
| All entities included in the consolidated financial statements contained in the report. http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdc4/-edisp/cscp094835.pdf Anexo 1 pág. 10 | | SI, 85 |
| 82 | | SI, 85 |
| 23, 82 | | SI, 85 |
| The identified material aspects have been considered for all FCC Aqualia. | | SI, 85 |
| Aspects identified as material aspects have been considered by all external stakeholders and for all FCC Aqualia. | | SI, 85 |
| Changes in direct and indirect emissions and direct fuel consumption in Aqualia INTECH during 2013 due to differences in data collection systems. | | SI, 85 |
| There have been no significant changes. | | SI, 85 |
| PAGE/ANSWER | OMISSION | EXTERNAL VERIFICATION, PAGE |
| 20 | | SI, 85 |
| 20-23 | | SI, 85 |
| 20-23 | | SI, 85 |
| 23, 82 | | SI, 85 |
| PAGE/ANSWER | OMISSION | EXTERNAL VERIFICATION, PAGE |
| P. 82, 2014. | | SI, 85 |
| P. 82, 2013. | | SI, 85 |
| P. 82, Annual. | | SI, 85 |
| FCC Aqualia Av. del Camino de Santiago, 40 28050 Madrid, España www.aqualia.es | | SI, 85 |
| This report has been verified by AENOR with Comprehensive level, 102. | | SI, 85 |
| <ul style="list-style-type: none"> ■ This report has been verified by AENOR with Comprehensive level. FCC Aqualia, declares its independence from AENOR. ■ This report is also sent to the Plenary of the National Council of Corporate Social Responsibility (CERSE). ■ The FCC Aqualia's CSR Committee approves the decisions regarding the report, including verification. Page 102 | | SI, 85 |

GOVERNMENT

| | |
|-------|---|
| G4-34 | Describe the organization's governance structure, mentioning also the highest governing body committees. Indicate which committees are responsible for making decisions on financial, environmental and social issues. |
| G4-35 | Describe the process by which the highest governing body delegates its authority on senior management and certain employees regarding financial, environmental and social issues. |
| G4-36 | Indicate whether there are executive or responsible positions in the organization regarding financial, environmental and social issues, and if their holders are directly accountable to the highest governing body. |
| G4-37 | Describe the consultation process between stakeholders and the highest governing body on financial, environmental and social issues. If such consultation is delegated, please state on whom it is delegated and describe the processes for exchanging information with the highest governing body. |
| G4-38 | Describe the composition of the supreme governing body and its committees: both executive and non-executive; independence; seniority in the exercise; number of other significant positions and activities, gender; members from under-represented social groups; skills related to financial, environmental and social effects and representation of stakeholders. |
| G4-39 | Indicate if the person who presides over the highest governing body is also in an executive position. If so, describe their executive duties and the reasons for this arrangement. |
| G4-40 | Describe the nomination and selection process of the highest governing body and its committees, as well as the criteria the nomination and selection of members of the former is based upon; among others: if the diversity is taking into account; the independence; the expertise and experience in the financial, environmental and social spheres and if stakeholders are involved and how. |
| G4-41 | Describe the process by which the highest governing body prevents and manages potential conflicts of interest. Indicate whether conflicts of interest are communicated to stakeholders. Indicate at least membership of various boards; shareholding of suppliers and other stakeholders; existence of a control and shareholder and information to disclose about related parties. |
| G4-42 | Describe the functions of the highest governing body and senior management in the development, approval and updating of purpose, values or mission statements, strategies, policies and objectives relating to financial, environmental and social impacts of the organization. |
| G4-43 | Indicate what measures have been taken to develop and improve the collective knowledge of the highest governing body in relation to financial, environmental and social issues. |
| G4-44 | <ul style="list-style-type: none"> Describe the process of evaluating the performance of the highest governing body in relation to the governance of financial, environmental and social issues. Indicate whether the assessment is independent and how often is performed. Indicate whether it is a self-assessment. Describe the measures taken as a result of the performance assessment of the highest governing body in relation to the management of financial, environmental and social issues; among other things, indicate at least whether there have been changes among the members or organizational practices. |
| G4-45 | <ul style="list-style-type: none"> Describe the function of the highest governing body in the identification and management of impacts, risks and financial, environmental and social opportunities. Also indicate what is role the highest governing body in the application of due diligence processes. Indicate if consultations are carried out with the stakeholders in order to use the work of highest governing body in the identification and management of impacts, risks and financial, environmental and social opportunities. |
| G4-46 | Describe the function of the highest governing body in the analysis of the effectiveness of risk management processes of the organization with regard to financial, environmental and social issues. |
| G4-47 | Indicate how often the highest governing body analyses financial, environmental and social impacts, risks and opportunities. |
| G4-48 | Indicate which is the committee or the position of greater importance which reviews and approves the sustainability report of the organization and ensures that all material aspects are reflected. |
| G4-49 | Describe the process for transmitting important concerns to the highest governing body. |
| G4-50 | Indicate the nature and number of important concerns that were transmitted to the highest governing body; also describe the mechanisms used to address and evaluate them. |
| G4-51 | <ul style="list-style-type: none"> Describe the compensation policies for the highest governing body and senior management, according to the following types of remuneration: fixed remuneration and variable remuneration; remuneration in shares; bonuses; deferred share units or transferred shares; bonuses or incentives to recruitment; severance pay; refunds; pensions, taking into account the difference between benefit schemes and types of remuneration of the highest governing body, senior management and all other employees. Match the performance criteria affecting the remuneration policy with financial, environmental and social objectives of the highest governing body and senior management. |
| G4-52 | Describe the processes for determining remuneration. Indicate whether consultants are used to determine remuneration and if they are independent from the management. Indicate any other relationship that such consultants on remuneration may have with the organization. |
| G4-53 | Explain how it is requested and if the opinion of the stakeholders with regard to the remuneration is taken into account, including, where appropriate, the results of voting on policies and proposals related to this issue. |
| G4-54 | Calculate the relationship between the total annual remuneration of the highest paid person in the organization in each country where they carry out significant transactions with the average annual remuneration of all personnel (not counting the best paid person) in the pertinent country. |
| G4-55 | Calculate the percentage increase ratio between the total annual remuneration of the highest paid person in the organization in each country where they carry out significant transactions with the percentage increase of the average annual remuneration of all personnel (not counting the best paid person) in the pertinent country. |

ETHICS AND INTEGRITY

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|-------|---|
| G4-56 | Describe the values, principles, standards and rules of the organization, such as codes of conduct or ethical codes. |
| G4-57 | Describe the internal and external advisory mechanisms towards an ethical and lawful conduct, and issues related to the integrity of the organization, such as helplines or consulting. |
| G4-58 | Describe internal and external complaint mechanisms of unethical or illegal conduct and matters relating to the integrity of the organization, such as stepped notification to managers, whistleblowing mechanisms or hotlines. |

INFORMATION ON MANAGEMENT APPROACH

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|--------|--|
| G4-DMA | <ul style="list-style-type: none"> State why the issue is material. Point out what impacts make this aspect material. Describe how the organization manages the material aspect or its effects. Facilitate the assessment of management approach, including other mechanisms for evaluating the effectiveness, the results of the evaluation and any related change to the management approach. |
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G4-EC INDICATORS

FINANCIAL PERFORMANCE

MANAGEMENT APPROACH: FINANCIAL PERFORMANCE

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|--------|---|
| G4-EC1 | <ul style="list-style-type: none"> Indicate the direct financial value generated and distributed under the accrual basis, taking into account inter alia the basic elements for the international operations of the organization listed below. If the data are presented on cash basis, justify and describe the following basic components: direct financial value generated (income); financial value distributed (operating expenses); salaries and employee benefits; payments to capital suppliers; payments to government (by country, see instructions below); and investments in communities and retained financial value (according to the "Direct financial value generated" minus "Distributed financial value" formula). To better assess local financial impacts, expand the direct generated and distributed financial value by country, region or market, where significant. Explain the criteria that have been used to determine its significance. |
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| PAGE/ANSWER | OMISSION | EXTERNAL VERIFICATION, PAGE |
|---|----------|-----------------------------|
| Corporate Governance Report 2014 17-21 http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdc4/-edisp/cscp094820.pdf | | SI, 85 |
| Corporate Governance Report 2014, 17-21, 33-34. http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdc4/-edisp/cscp094820.pdf | | SI, 85 |
| Corporate Governance Report 2014, 17-21, 33-34. http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdc4/-edisp/cscp094820.pdf | | SI, 85 |
| Shareholders: Annual General Meeting Employees: channel of communication with HR and the CEO Blog Page 20-23 | | SI, 85 |
| Corporate Governance Report 2014, 17-21,30-31, 33-34, 47-49. http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdc4/-edisp/cscp094820.pdf | | SI, 85 |
| Corporate Governance Report 2014, 17-21, 33-34. http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdc4/-edisp/cscp094820.pdf | | SI, 85 |
| Corporate Governance Report 2014 30-31 http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdc4/-edisp/cscp094820.pdf | | SI, 85 |
| Corporate Governance Report 2014, 30-31, 127-129. http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdc4/-edisp/cscp094820.pdf | | SI, 85 |
| Corporate Governance Report 2014, 31, 50-55 http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdc4/-edisp/cscp094820.pdf / III RC Master Plan http://www.fcc.es/fccweb/responsabilidad-corporativa/index.html p. 19-23 | | SI, 85 |
| Corporate Governance Report 2014, 31, 50-55 http://www.fcc.es/fccweb/responsabilidad-corporativa/index.html P. 19-23 | | SI, 85 |
| Corporate Governance Report 2014, 34, 50-55. http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdc4/-edisp/cscp094820.pdf | | SI, 85 |
| Corporate Governance Report 2014, 50-55 http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdc4/-edisp/cscp094820.pdf P. 19-23 | | SI, 85 |
| Corporate Governance Report 2014, 61-63 http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdc4/-edisp/cscp094820.pdf | | SI, 85 |
| Corporate Governance Report 2014, 50-55, 61-63. http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdc4/-edisp/cscp094820.pdf | | SI, 85 |
| President of Aqualia. | | SI, 85 |
| Corporate Governance Report 2014, 50-55 http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdc4/-edisp/cscp094820.pdf P. 20 | | SI, 85 |
| Corporate Governance Report 2014, 50-55 http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdc4/-edisp/cscp094820.pdf P. 23 | | SI, 85 |
| Corporate Governance Report 2014, 28-29 http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdc4/-edisp/cscp094820.pdf | | SI, 85 |
| Corporate Governance Report 2014, 28-29 Report annual on the directors' remuneration FCC Group 2-8. http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdc4/-edisp/cscp094820.pdf | | SI, 85 |
| Corporate Governance Report 2014, 28-29 http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdc4/-edisp/cscp094820.pdf The General meeting of shareholders approves the budget. P. 20-23 | | SI, 85 |
| Relationship between the Average Salary of the FCC Group senior management and the average spending on FCC Aqualia's personnel: 13.7. | | SI, 85 |
| In 2014 there has been no salary increases. | | SI, 85 |
| PAGE/ANSWER | OMISSION | EXTERNAL VERIFICATION, PAGE |
| FCC Annual Report 3rd RC Master Plan and Ethical Code http://www.fcc.es/fccweb/responsabilidad-corporativa/index.html | | SI, 85 |
| FCC Ethics Channel and Ethics Code http://www.fcc.es/fccweb/responsabilidad-corporativa/index.html | | SI, 85 |
| FCC Ethics Channel and Ethics Code http://www.fcc.es/fccweb/responsabilidad-corporativa/index.html | | SI, 85 |
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| Consolidated Financial Statements 2014 FCC Group http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdc4/-edisp/cscp094835.pdf P. 8-9 | | SI, 85 |

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|---|---|
| G4-EC2 | <p>Point out what risks and opportunities from climate change could cause significant changes in operations, revenues or expenses. Among others:</p> <ul style="list-style-type: none"> ▪ a description of the risk or opportunity and their classification as physical, regulatory or otherwise; ▪ a description of the effect related to the risk or opportunity; ▪ financial consequences of the risk or opportunity before any action is taken; ▪ the methods applied to manage the risk or opportunity; and ▪ the cost of the measures taken to manage the risk or opportunity. |
| G4-EC3 | <ul style="list-style-type: none"> ▪ If the obligations are covered by the organisation's regular resources, indicate the estimated value thereof. ▪ If there is a separate fund to meet the obligations of the benefit plan, indicate: <ul style="list-style-type: none"> • what percentage of the obligations is estimated to cover assets that have been reserved for this purpose; • what is the calculation based on; and when was the calculation made. ▪ If the outsourced fund does not provide complete coverage of obligations, describe the strategy, if any, that the company has taken to move towards complete coverage, and the term, if known, in which the company expects to reach it. - Indicate what percentage of wages is provided by the employee and the company. ▪ Indicate the level of participation in retirement plans (eg, participation in mandatory or voluntary schemes, regional or national programs or those with a financial impact). |
| G4-EC4 | <p>Identify the total monetary value of financial assistance that the organization has received from government authorities during the period covered by the report, with information concerning at least: relief and tax credits; subsidies; investment aid, grants for research and development and other relevant types of grants; prize awards; royalty exemptions; exportation financial aid from credit agencies; financial incentives and other financial benefits received or receivable from any government entity in connection with any transaction.</p> <ul style="list-style-type: none"> ▪ Breakdown of the above information by country. ▪ Indicate if governments are part of the shareholding structure of the organization, and to what degree. |
| MANAGEMENT APPROACH: MARKET PRESENCE | |
| G4-EC5 | <ul style="list-style-type: none"> ▪ Where the remuneration of a significant percentage of the workforce is based on the minimum wage rules, indicating the relationship between the initial wage by gender compared to local minimum wage in places where significant operations are carried out. ▪ Indicate if there is no local minimum wage somewhere with significant operations or if this is variable, by gender. If different minimum wages can be used as a reference, indicate which is being used. ▪ Facilitate the definition used to establish "places with significant operations". |
| G4-EC6 | <ul style="list-style-type: none"> ▪ Indicate what percentage of senior managers in places where significant operations are carried come from the local community. |
| MANAGEMENT APPROACH: INDIRECT FINANCIAL IMPACT | |
| G4-EC7 | <ul style="list-style-type: none"> ▪ Indicate to what extent significant investments in infrastructures and the organization's types of services have been developed. ▪ Point out what impacts have taken place, or are expected to take place in the local communities and economies. Where appropriate, describe the positive and negative consequences. ▪ Indicate whether such investments or such services are commercial, pro bono or in kind. |
| G4-EC8 | <ul style="list-style-type: none"> ▪ Give examples of the significant financial impacts of the organization, both positive and negative. ▪ Describe the importance of such impacts from external references and priorities of stakeholders, such as standards, protocols and national and international political agendas. |
| MANAGEMENT APPROACH: PROCUREMENT PRACTICES | |
| G4-EC9 | <ul style="list-style-type: none"> ▪ Indicate what percentage of the budget for acquisitions in areas with significant operations are intended for local suppliers (e.g., percentage of products and services purchased locally). |
| G4-EN | ENVIRONMENTAL PERFORMANCE |
| MANAGEMENT APPROACH: MATERIALS | |
| G4-EN1 | Indicate the total weight or volume of materials used to produce and pack the main products and services of the organization during the period covered by the report. |
| G4-EN2 | Indicate what percentage of recycled materials was used to manufacture the main products and services of the organization. |
| MANAGEMENT APPROACH: POWER | |
| G4-EN3 | <ul style="list-style-type: none"> ▪ Indicate the total fuel consumption of non-renewable sources, in joules or multiples of joule, and specify the type of fuel. ▪ Indicate the total fuel consumption of renewable sources, in joules or multiples of joule, and specify the type of fuel. ▪ Give details, in joules, watt-hours or multiples of the following: electricity consumption; heating; refrigeration and steam. ▪ Give details, in joules, watt-hours or multiples of the following: electricity, heating, refrigeration and steam sales. |
| G4-EN4 | Indicate the energy consumption outside the organization in joules or multiples of joule. |
| G4-EN5 | <ul style="list-style-type: none"> ▪ Indicate energy intensity. ▪ Explain what measurement (the denominator of the fraction) has the organization used to calculate the ratio. ▪ Indicate what types of energy are included in the intensity ratio - fuel, electricity, heating, cooling, steam or all of the above. ▪ Explain the relationship if one considers the internal and external energy or both. |
| G4-EN6 | <ul style="list-style-type: none"> ▪ Indicate which energy consumption cuts are a direct result of initiatives for conservation and efficiency (in joules or multiples of joule). ▪ Indicate what types of energy are included in the reductions - fuel, electricity, heating, cooling or steam. |
| G4-EN7 | <ul style="list-style-type: none"> ▪ Indicate which cuts in the energy requirements of products and services sold have been achieved in the period covered by the report (in joules or multiples of joule). |
| MANAGEMENT APPROACH: WATER | |
| G4-EN8 | <ul style="list-style-type: none"> ▪ Indicate the total volume of water collection from the following sources: surface water, including water from wetlands, rivers, lakes and oceans; groundwater; rainwater collected and stored directly by the organization; wastewater from another organization; and municipal water supplies or other water companies. |
| G4-EN9 | <ul style="list-style-type: none"> ▪ Indicate the number of water sources have been affected by collection and break them down by type: source size; if the water source is classified or not as a protected area (national or international); value in terms of biodiversity (species diversity and endemism, number of protected species); and value or importance of the source of water for local communities and indigenous peoples. |
| G4-EC | INDICATORS |
| G4-EN10 | <ul style="list-style-type: none"> ▪ Indicate the total volume of water that the organization has recycled or reused and the total volume that the organisation has recycled and reused, in terms of percentage of total collected water in accordance with the G4-EN8 Indicator. |
| MANAGEMENT APPROACH: BIODIVERSITY | |
| G4-EN11 | <p>Provide the following information for operational sites owned, leased, managed, which are adjacent, contain or are located in protected areas and unprotected areas of high biodiversity value: geographic location; subsoil or subsurface soils owned, leased or managed by the organization; location in relation to the protected area (inside, adjacent to or including sections of the protected area) or unprotected area of great value for biodiversity; type of operation (office, manufacturing or production, mining); size of operational site in km2 and biodiversity value based on:</p> <ul style="list-style-type: none"> ▪ the attribute of the protected area or the area of high biodiversity value outside the protected area (terrestrial, freshwater or marine water ecosystems); and ▪ lists of area protection (for example, UICN67 management categories of protected areas, Ramsar78 Convention, national laws). |
| G4-EN12 | <p>Describe the nature of the direct and indirect impacts on biodiversity, referring to at least one of the following: construction or utilization of factories, mines and transport infrastructures; pollution (introduction of substances that do not occur naturally in the habitat from specific and diffuse sources); introduction of invasive species, pests and pathogens; reduction of the number of species; habitat conversion; changes in ecological processes outside the natural range of variation (e.g., salinity or changes in groundwater levels).</p> <p>Indicate the direct and indirect, positive and negative significant impacts, referring to the following aspects: affected species; surface of the affected areas; impact duration; and reversible or irreversible nature of those impacts.</p> |

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| Consolidated Financial Statements 2014 FCC Group http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdc4/~edisp/cscp094835.pdf P. 62 | | SI, 85 |
| No pension plans available. | | SI, 85 |
| Consolidated Financial Statements 2014 FCC Group http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdc4/~edisp/cscp094835.pdf P. 9 | | SI, 85 |
| 8, 13-17 | | SI, 85 |
| The starting salary is set by collective agreement for each company in the group without gender differences and is higher than the statutory minimum wage. | | SI, 85 |
| 100% of senior managers are Spanish. Corporate Governance Report 2014 17-21 http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdc4/~edisp/cscp094820.pdf | | SI, 85 |
| 4-5, 70 | | SI, 85 |
| Consolidated Financial Statements 2014 FCC Group http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdc4/~edisp/cscp094835.pdf P. 9, 70 | | SI, 85 |
| 9, 23, 70 | | SI, 85 |
| 33 | | SI, 85 |
| FCC Aqualia does not have a policy of local procurement, although whenever possible 100% of the hiring is from domestic suppliers. | | SI, 85 |
| PAGE | OMISSION | EXTERNAL VERIFICATION, PAGE |
| 60 | | SI, 85 |
| 60, 62 | | SI, 85 |
| Given the nature of FCC Aqualia's business, the collected or bought water is considered to come from a renewable source. Other consumption is comparatively insignificant. p 62 | | SI, 85 |
| 60 | | SI, 85 |
| 62 | | SI, 85 |
| 60, 62 | | SI, 85 |
| Energy intensity (GJ/employee) is given by dividing the internal consumption by the number of workers, GIA (6264), SmVaK (980), INTECH (175) ■ Indirect consumption: FCC Aqualia GIA 264.71 / SmVaK: 117.20 ■ Renewable Direct consumption: FCC Aqualia: 14.53 / SmVaK: 16.13 ■ Fuel Direct Consumption: FCC Aqualia: 18.47 / SmVaK: 23.39 / Aqualia Intech: 122 | | SI, 85 |
| 60, 62-65 | | SI, 85 |
| 64-65 | | SI, 85 |
| 62, 64, 66-67 | | SI, 85 |
| 62 | | SI, 85 |
| 62 | | SI, 85 |
| PAGE | OMISSION | EXTERNAL VERIFICATION, PAGE |
| ■ Given the nature of FCC Aqualia's business, the collected or bought water is considered to come from a renewable source. Page 62 | | SI, 85 |
| 62 | | SI, 85 |
| NOT APPLICABLE | | SI, 85 |
| 61, 63 | | SI, 85 |

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| G4-EN13 | <ul style="list-style-type: none"> Indicate the size and location of all protected or restored habitat areas and indicate whether the success of restoration actions was or is being verified by independent external professionals. Indicate whether partnerships exist with third parties to protect or restore habitat areas other than those where the organization has overseen or implemented restoration or protection measures. Describe the state of the area at the end of the period covered by the report. Explain what standards, methods and assumptions were applied in the calculation. |
| G4-EN14 | <p>Indicate the number of species on the IUCN Red List and national conservation lists with habitats in areas affected by operations, by level of endangered species:</p> <ul style="list-style-type: none"> critically endangered; in danger; vulnerable; near threatened or lesser concern. |
| MANAGEMENT APPROACH: EMISSIONS | |
| G4-EN15 | <ul style="list-style-type: none"> Indicate gross direct GHG emissions (Scope 1) in metric tons of CO2 equivalent, excluding emission trading, that is, purchase, sale or transfer of rights and compensation. Indicate which gases are included in the calculation (CO2, CH4, N2O, HFCs, PFCs, SF6, NF3 or all of them). Indicate biogenic CO2 emissions in metric tons of CO2 equivalent, regardless of gross direct GHG emissions (Scope 1). |
| G4-EN16 | <ul style="list-style-type: none"> Indicate gross indirect GHG emissions (Scope 2) in metric tons of CO2 equivalent, excluding emission trading, that is, purchase, sale or transfer of rights and compensation. |
| G4-EN17 | <ul style="list-style-type: none"> Indicate any other gross indirect GHG emissions (Scope 3) in metric tons of CO2 equivalent, excluding indirect emissions from electricity generation, heating, cooling and steam that the organization acquires and consumes (these indirect emissions are contained in the G4-EN16 Indicator). Trade allowances should not be considered, that is, the purchase, sale or transfer of rights and compensation. If possible, indicate which gases have been included in the calculation. Indicate biogenic CO2 emissions in metric tons of CO2 equivalent, regardless of other gross indirect GHG emissions (Scope 3). Indicate which other categories of indirect emissions (Scope 3) and activities are included in the calculation. |
| G4-EN18 | <ul style="list-style-type: none"> Indicate the intensity of GHG emissions. Explain what measurement (the denominator of the fraction) has the organization used to calculate the ratio. Indicate what types of GHG emissions are included in the calculation of the intensity - direct (Scope 1), indirect for power generation (Scope 2) and other indirect emissions (Scope 3). Indicate which gases have been included in the calculation. |
| G4-EN19 | <ul style="list-style-type: none"> Point out what reductions of GHG emissions are a direct result of initiatives to that end (in metric tons of CO2 equivalent). Indicate which gases are included in the calculation (CO2, CH4, N2O, HFCs, PFCs, SF6, NF3 or all of them). Indicate what base year or benchmark has been used and why. Explain what standards, methods and assumptions were applied in the calculation. Indicate whether the reductions occurred in the direct GHG emissions (Scope 1), indirect emissions for power generation (Scope 2) or other indirect emissions (Scope 3). |
| G4-EN20 | <ul style="list-style-type: none"> State the production, imports and exports of ozone-depleting substances (ODS) in metric tons of CFC-11 equivalent. Indicate which substances have been included in the calculation. Explain what standards, methods and assumptions were applied in the calculation. Indicate which source has been used to calculate emission factors. |
| G4-EN21 | <ul style="list-style-type: none"> Indicate the number of significant air emissions in kilograms or multiples of kilogram of: NOx; SOx; persistent organic pollutants (POPs); volatile organic compounds (VOCs); hazardous air pollutants (CAP); particulate matter (PM) and other standardized categories of air emissions identified in the relevant legislation. Explain what standards, methods and assumptions were applied in the calculation. Indicate which source has been used to calculate emission factors. |
| MANAGEMENT APPROACH: EFFLUENTS AND WASTE | |
| G4-EN22 | <ul style="list-style-type: none"> Indicate the total volume of water discharges, foreseen and unforeseen, broken down by: destination; water quality, including the method of treatment and whether it was reused by another organization. Explain what standards, methods and assumptions were applied in the calculation. |
| G4-EN23 | <ul style="list-style-type: none"> Enter the total weight of hazardous and non-hazardous waste, according to the methods of disposal: reuse; recycling; composting; recovery, including energy recovery; incineration (mass burning); deep well injection; landfill; storage site; and others (which must be specified by the reporting organization). Explain how the disposal method was determined: <ul style="list-style-type: none"> the reporting organization took over directly, or directly confirmed; the contractor in charge of the waste removal provided the information; default procedures from the waste removal contractor. |
| G4-EN24 | <ul style="list-style-type: none"> Indicate the number and total volume of recorded significant spills. For each of the spills included in the financial statements of the organization, provide the following information: location of the spill; volume of the spill; material spilled into the following categories: oil spills (soil or water surfaces); fuel spills (soil or water surfaces); waste spills (soil or water surfaces); chemical spills (mainly soil or water surfaces) and others (which must be specified by the reporting organization). Describe the consequences of significant spills. |
| G4-EN25 | <ul style="list-style-type: none"> Provide the total weight of: transported hazardous waste; imported hazardous waste; exported hazardous waste and treated hazardous waste. Indicate the percentage of hazardous waste transported internationally. |
| G4-EN26 | <p>Indicate which water bodies and related habitats have been significantly affected by water discharges, according to the criteria described in the Compilation (below) section and provide data on:</p> <ul style="list-style-type: none"> size of the body of water and related habitat; if the mass of water and related habitats are classified as (national or international) protected areas and value in terms of biodiversity (e.g., number of protected species). |
| MANAGEMENT APPROACH: PRODUCTS AND SERVICES | |
| G4-EN27 | <ul style="list-style-type: none"> Report quantitatively the degree of mitigation of the environmental impacts of products and services during the period covered by the report. If use-oriented figures are given, indicate the underlying assumptions regarding consumption patterns or normalization factors. |
| G4-EN28 | <ul style="list-style-type: none"> Indicate what percentage of the products and their packaging materials is regenerated in each product category. Explain how the data for this indicator were obtained. |
| MANAGEMENT APPROACH: REGULATORY COMPLIANCE | |
| G4-EN29 | <ul style="list-style-type: none"> State significant fines and non-monetary sanctions in terms of: total monetary value of significant sanctions; number of non-monetary sanctions and procedures brought before arbitration institutions. If the reporting organization has not identified any breach of legislation or regulations, just a brief statement to this effect will be enough. |
| MANAGEMENT APPROACH: TRANSPORTATION | |
| G4-EN30 | <ul style="list-style-type: none"> Describe the significant environmental impacts of transporting products and other goods and materials used for the activities of the organization as well as the transport of personnel. If quantitative data are not provided, explain why. Explain how the environmental impacts of transporting products, members of the personnel of the organization and other goods and materials are being mitigated. Describe the criteria and methods that have been used to determine which environmental impacts are significant. |
| MANAGEMENT APPROACH: GENERAL | |
| G4-EN31 | <p>Report on environmental protection expenditures broken down by: costs of waste treatment and emission treatment and restoration and prevention and environmental management costs.</p> |
| MANAGEMENT APPROACH: ENVIRONMENTAL ASSESSMENT OF SUPPLIERS | |
| G4-EN32 | <p>Percentage of new suppliers that were examined based on environmental criteria.</p> |
| G4-EN33 | <ul style="list-style-type: none"> Indicate the number of suppliers whose environmental impact has been assessed. Indicate how many suppliers have been determined to have a real significant negative impact on the environment. Indicate what real and potential significant negative environmental impacts have been discovered in the supply chain. Indicate the percentage of suppliers with significant actual and potential negative environmental impacts and which improvements have been agreed after evaluation. Indicate the percentage of suppliers with significant actual and potential negative environmental impacts and with which the relationship has been terminated as a result of the evaluation, and explain the reasons. |

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| FCC Aqualia does not undertake habitat restoration. | | SI, 85 |
| NOT APPLICABLE | | SI, 85 |
| 60 | | SI, 85 |
| 60, 62 | | SI, 85 |
| 60, 62 | | SI, 85 |
| Emissions due to the transport of employees are not considered significant. | | SI, 85 |
| Emission intensity (Tn CO2e/employee) is obtained by dividing the emissions between the number of employees (7,244) <ul style="list-style-type: none"> ■ Indirect Emissions: FCC Aqualia: 18.55 ■ Direct Emissions: FCC Aqualia: 1.26 | SI, 85 | |
| 62-63 | | SI, 85 |
| 63 | | SI, 85 |
| 62-63 | | SI, 85 |
| 60 | | SI, 85 |
| There have been no discharges of water which do not have to do with the activity of FCC Aqualia. | | SI, 85 |
| 60, 62 | | SI, 85 |
| There have been no spills. | | SI, 85 |
| FCC Aqualia does not import, export or hazardous waste as collected in the Basel Convention. | | SI, 85 |
| There has been no water bodies and habitats affected by discharges. | | SI, 85 |
| 60 | | SI, 85 |
| 62-65 | | SI, 85 |
| Water, the product marketed by FCC Aqualia has no packaging. | | SI, 85 |
| 60 | | SI, 85 |
| €67,031.07 Of which 54,655.67 are sanitary and 12,375 from environmental performance: administrative. (Data regarding effective sanctions during 2014 are included) | | SI, 85 |
| 60 | | SI, 85 |
| FCC Aqualia activity does not produce significant environmental impacts from transportation. | | SI, 85 |
| 60 | | SI, 85 |
| Consolidated Financial Statements 2014 FCC Group http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdc4/~edisp/cscp094835.pdf | | |
| 33 | | SI, 85 |
| 100% | | SI, 85 |
| FCC Aqualia suppliers, given their activity, do not have significant environmental impacts, however 100% compliance with environmental criteria is required when they apply as described on p. P. 33 | | SI, 85 |

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| MANAGEMENT APPROACH: MECHANISMS FOR ENVIRONMENTAL CLAIMS | |
| G4-EN34 | <ul style="list-style-type: none"> Indicate the total number of complaints about environmental impacts that have occurred through formal grievance mechanisms during the period covered by the report. Indicate how many of the claims: were addressed in the period under the report and how many were resolved in the period covered by the report. Indicate the total number of complaints about environmental impacts that occurred before the period covered by the report and resolved in that period. |
| G4-LA | WORK PRACTICES INDICATORS |
| MANAGEMENT APPROACH: EMPLOYMENT | |
| G4-LA1 | <ul style="list-style-type: none"> Indicate the number and rate of new work contracts in the period covered by the report, broken down by age, gender and region. Indicate the number and rate of employee turnover in the period covered by the report, broken down by age, gender and region. |
| G4-LA2 | <ul style="list-style-type: none"> Detail which of the following benefits are offered to all employees in full-time work but not to part-time or temporary employees, broken down by relevant activity locations. At the very least please include the following benefits: life insurance; health insurance; disability or invalidity coverage; maternity or paternity coverage; pension fund; shares and others. Facilitate the definition used to establish "places with significant operations". |
| G4-LA3 | <ul style="list-style-type: none"> Indicate the number of employees, broken down by gender, which were entitled to maternity or paternity. Indicate the number of employees, by gender, exercising their right to maternity or paternity. Indicate the number of employees who returned to work after the end of her maternity leave or paternity leave, by gender. Indicate the number of employees who returned to work after the end of their maternity or paternity leave and retained their jobs past twelve months after their return, broken down by gender. Facilitate the return to work rates and retention of employees who exercised maternity or paternity leave, broken down by gender. |
| MANAGEMENT APPROACH: RELATIONSHIP BETWEEN WORKERS AND MANAGEMENT | |
| G4-LA4 | <ul style="list-style-type: none"> Indicate the minimum number of weeks notice for workers and their elected representatives that is commonly used before implementing significant operational changes that could substantially affect them. If the organization has a collective agreement, indicate whether this period of notice and the provisions for possible consultation and negotiation are specified. |
| MANAGEMENT APPROACH: HEALTH AND SAFETY AT WORK | |
| G4-LA5 | <ul style="list-style-type: none"> Indicate at what level usually operate each of the formal joint health and safety committees for management and employees. Indicate the percentage of workers who are represented in formal joint health and safety committees. |
| G4-LA6 | <ul style="list-style-type: none"> Indicate the type of injury, the rate of accidents with injuries, the rate of occupational diseases, lost day rate, the rate of absenteeism and fatalities related to work of all workers (i.e. employees and workers hired), broken down by: region and gender. Specify the types of injury, injury accident rate (IR), rate of occupational diseases (ODR), lost day rate (LDR), absenteeism rate (AR) and fatalities (M) related the work of independent contractors working on site for whose general overall safety the organisation is responsible, broken down by region and gender. Indicate which regulatory system is applied for recording and reporting accidents. |
| G4-LA7 | Indicate whether there are workers who perform professional activities with a high risk or incidence of certain diseases. |
| G4-LA8 | <ul style="list-style-type: none"> Indicate whether local or international formal agreements with unions cover issues related to health and safety. If so, indicate what percentage of issues related to health and safety is covered in such formal agreements. |
| MANAGEMENT APPROACH: TRAINING AND EDUCATION | |
| G4-LA9 | Indicate the average hours of training that employees of the organization received during the period covered by the report, broken down by: gender and job category. |
| G4-LA10 | <ul style="list-style-type: none"> Indicate the type and scope of the programs that have been carried out and the assistance provided to enhance the capabilities of employees. Describe transition assistance programs aimed at promoting the employability of workers and management of the end of their careers, either through retirement or termination of employment. |
| G4-LA11 | Indicate what percentage of employees has received a regular assessment of their performance and the evolution of their career during the period covered by the report, broken down by gender and professional category. |
| MANAGEMENT APPROACH: DIVERSITY AND EQUAL OPPORTUNITIES | |
| G4-LA12 | <ul style="list-style-type: none"> Indicate what percentage of people belonging to the following diversity categories is part of the governing bodies of the organization: gender, age: under 30, between 30 to 50, over 50; Minority groups and other diversity indicators, as appropriate. Indicate what percentage of employees belong to the following categories of diversity by employee category: gender, age: under 30, 30 to 50, over 50; minority groups and Other indicators of diversity as appropriate. |
| MANAGEMENT APPROACH: EQUAL PAY FOR MEN AND WOMEN | |
| G4-LA13 | <ul style="list-style-type: none"> Indicate the relationship between base salary and remuneration of women in comparison to men for each job category, by significant locations of operation. Facilitate the definition used to establish "places with significant operations". |
| MANAGEMENT APPROACH: EVALUATION OF SUPPLIER WORK PRACTICES | |
| G4-LA14 | Percentage of new suppliers that were examined in accordance with criteria relating to work practices. |
| G4-LA15 | <ul style="list-style-type: none"> Indicate the number of suppliers whose impact on work practices has been evaluated. Indicate how many suppliers have real or potential negative impacts on work practices. Indicate what real and potential significant negative impacts have been discovered in the work practices of the supply chain. Indicate the percentage of suppliers with significant actual and potential negative impacts in the work practices and which improvements have been agreed after evaluation. Indicate the percentage of suppliers with significant actual and potential negative impacts on work practices and with which the relationship has been terminated as a result of the evaluation, and explain the reasons. |
| MANAGEMENT APPROACH: GRIEVANCE MECHANISMS ON WORK PRACTICES | |
| G4-LA16 | <ul style="list-style-type: none"> Indicate the total number of complaints about work practices that have occurred through formal grievance mechanisms during the period covered by the report. Indicate how many of the claims: were addressed in the period under the report and how many were resolved in the period covered by the report. Indicate the total number of complaints about work practices that occurred before the period covered by the report and resolved in that period. |
| G4-HR | HUMAN RIGHTS INDICATORS |
| MANAGEMENT APPROACH: INVESTMENT | |
| G4-HR1 | <ul style="list-style-type: none"> Indicate the number and percentage of contracts and significant investment agreements that include human rights clauses or that have undergone an analysis regarding human rights. Facilitate the definition used to establish the "significant investment agreements." |
| G4-HR2 | <ul style="list-style-type: none"> Indicate the number of hours spent during the period under report training on policies and procedures concerning aspects of human rights relevant to the operations of the organization. Indicate the percentage of employees trained during the period covered by the report on policies and procedures concerning aspects of human rights relevant to the organization's operations. |
| MANAGEMENT APPROACH: NO DISCRIMINATION | |

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| 61 | | SI, 85 |
| There have been no claims of an environmental nature referred to in this section. | | SI, 85 |
| PAGE | OMISSION | EXTERNAL VERIFICATION, PAGE |
| 44 | | |
| 44, 45, 48 | The breakdown in the turnover rate by age and gender is not considered to be MATERIAL as there are no significant differences for FCC Aqualia. | SI, 85 |
| The social benefits are independent from the working hours and they include: subsidized loans, life insurances and accident and family benefits. | | SI, 85 |
| Number of employees with maternity leave: 78 Number of employees with paternity leave: 160 100% of those affected enjoy the corresponding leaves and permits and the number of reinstatements and preservation of employment is 100% | | SI, 85 |
| 45 | | SI, 85 |
| Notice periods are defined in the agreement. Collective agreements include conditions for consultation and negotiation. | | SI, 85 |
| 54 | | SI, 85 |
| 39% of workers are represented on Health and Safety Committees. SS Committees are mainly constituted in FCC Aqualia services. | | SI, 85 |
| P. 54 ■ In 2014 there were no fatal accidents ■ Law 31/1995 on Occupational Risk Prevention. | | SI, 85 |
| There is only a residual risk of occupational disease, although in 2014 there has been no case thanks to preventive actions. | | SI, 85 |
| 100% | | SI, 85 |
| 49 | | SI, 85 |
| 50 | Data from outside Spain were not included because of not having related information systems | SI, 85 |
| 47, 49-53 | | SI, 85 |
| There have been no performance evaluations. | | SI, 85 |
| 47 | | SI, 85 |
| 47, -48 Corporate Governance Report 2014, 17-21 http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdc4/~edisp/cscp094820.pdf | | SI, 85 |
| 47 | | SI, 85 |
| Base salaries are set by collective agreements and there are no differences between men and women. | | SI, 85 |
| 33 | | SI, 85 |
| 100%, P. 33 | | SI, 85 |
| FCC Aqualia suppliers, taking into account their activity, have no relevant actual or potential impacts on work practices. | | SI, 85 |
| 44 | | SI, 85 |
| In 2014 three submissions were received from FCC Aqualia through the Ethics Channel in relation to the following areas of the Ethics Code: ■ "Relationships with customers, contractors and suppliers": two communications received and closed. ■ "Professional development, equal opportunities and non-discrimination": one communication received, open. | | SI, 85 |
| PAGE | OMISSION | EXTERNAL VERIFICATION, PAGE |
| 33 | | SI, 85 |
| There have been no investment agreements which have been required to include clauses on human rights. | | SI, 85 |
| Not considered a material aspect for FCC Aqualia given its activity, no training related to human rights has been carried out. | | SI, 85 |
| 47-48 | | SI, 85 |

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| G4-HR3 | <ul style="list-style-type: none"> Indicate the number of discrimination cases occurred during the period covered by the report. Describe the current situation and the measures undertaken, noting if the organization has analysed the case; whether a corrective plan has been implemented and whether the results have been implemented and reviewed through routine internal management process or the case is no longer subject to any action. |
| MANAGEMENT APPROACH: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING | |
| G4-HR4 | <ul style="list-style-type: none"> Identify the significant centres and suppliers in which freedom of association and the right to collective bargaining of employees may be infringed or threatened, in terms of: type of facility (e.g. a factory) and supplier; and countries or regions where it is considered that the activities present a risk of this nature. Describe the measures taken by the organization during the period covered by the report seeking to defend freedom of association and the right to collective bargaining. |
| MANAGEMENT APPROACH: CHILD LABOUR | |
| G4-HR5 | <ul style="list-style-type: none"> Indicate centres and suppliers with a significant risk of incidents of child labour and young workers exposed to hazardous work. Indicate centres and suppliers with a significant risk of incidents of child labour, in terms of type of institution (e.g. a factory) and supplier and countries or regions where it is considered that the activities present a risk of this nature. Describe the measures taken by the organization in order to contribute to the abolition of child labour in the period under report. |
| MANAGEMENT APPROACH: FORCED LABOUR | |
| G4-HR6 | <ul style="list-style-type: none"> Indicate centres and suppliers with a significant risk of incidents of forced labour, in terms of type of institution (e.g. a factory) and supplier and countries or regions where it is considered that the activities present a risk of this nature. Indicate the measures taken by the organization during the period covered by the report aimed to contribute to the elimination of forced labour. |
| MANAGEMENT APPROACH: SAFETY MEASURES | |
| G4-HR7 | <ul style="list-style-type: none"> Indicate what percentage of security personnel has received formal training on specific policies or procedures of the organization on human rights and their application to safety. Indicate whether training requirements also require from other organizations from which security personnel is hired. |
| MANAGEMENT APPROACH: RIGHTS OF INDIGENOUS PEOPLE | |
| G4-HR8 | <ul style="list-style-type: none"> Indicate the number of cases of violation of the rights of indigenous peoples that have been identified in the period under report. Describe the current situation and the measures undertaken, noting if the organization has analysed the case; a corrective plan has been implemented and whether the results have been implemented and reviewed through routine internal management process or the case is no longer subject to any action. |
| MANAGEMENT APPROACH: EVALUATION | |
| G4-HR9 | Indicate the number and percentage of centres that have been examined regarding human rights or in which the impact on human rights have been assessed, broken down by country. |
| MANAGEMENT APPROACH: EVALUATION OF SUPPLIERS IN THE FIELD OF HUMAN RIGHTS | |
| G4-HR10 | Indicate the percentage of new suppliers that were examined in accordance with criteria relating to human rights. |
| G4-HR11 | <ul style="list-style-type: none"> Indicate the number of suppliers whose impact on human rights has been evaluated. Indicate how many suppliers have real significant negative impacts on the real field of human rights. Indicate which actual and potential significant negative impacts on human rights have been discovered in the supply chain. Indicate the percentage of suppliers with significant actual and potential negative impacts regarding human rights and which improvements have been agreed after evaluation. Indicate the percentage of suppliers with significant actual and potential negative impacts regarding human rights and with which the relationship has been terminated as a result of the evaluation, and explain the reasons. |
| MANAGEMENT APPROACH: CLAIM MECHANISMS IN THE FIELD OF HUMAN RIGHTS | |
| G4-HR12 | <ul style="list-style-type: none"> Indicate the total number of complaints about human rights that have occurred through formal grievance mechanisms in the period covered by the report. Indicate how many of the claims: were addressed in the period under the report and how many were resolved in the period covered by the report. Indicate the number of complaints about human rights that occurred before the period covered by the report and resolved in that period. |
| G4-S0 | SOCIETY INDICATORS |
| MANAGEMENT APPROACH: LOCAL COMMUNITIES | |
| G4-S01 | <p>Indicate the percentage of centres with implemented development programs, impact assessments, and participation in local communities using, inter alia:</p> <ul style="list-style-type: none"> Social impact assessments, such as impact assessments with a gender perspective, based on participatory processes. Evaluation and constant monitoring of the environmental impact. Publication of the results of the evaluations of the environmental and social impacts. Development programs of local communities based on their needs. Stakeholders' Participation plans based on their geographical distribution. Processes and advisory committees with the local community involving vulnerable groups. Company committees, occupational health and safety committees and other bodies representing employees to manage the impacts. Formal grievance processes from local communities. |
| G4-S02 | Indicate which operations centres have had or can have significant negative impacts on local communities, referring to the location of the centres and the centres' significant actual and potential impacts. |
| MANAGEMENT APPROACH: FIGHT AGAINST CORRUPTION | |
| G4-S03 | <ul style="list-style-type: none"> Indicate the number and percentage of centres that have evaluated the risks related to corruption. Describe the significant risks related to corruption detected in the evaluations. |
| G4-S04 | <ul style="list-style-type: none"> Indicate the number and percentage of members of the governing body who have been informed about the policies and procedures of the organization to fight corruption, broken down by region. Indicate the number and percentage of employees who have been informed about the policies and procedures of the organization to fight corruption by employee, broken down by category and region. Indicate the number and percentage of business partners who have been informed about the policies and procedures of the organization to fight corruption by employee, broken down by business partner and region. Indicate the number and percentage of members of the governing body who have received training on the fight against corruption, broken down by region. Indicate the number and percentage of employees who have received training on fighting corruption by employee category and region. |
| G4-S05 | <ul style="list-style-type: none"> Indicate the number and nature of confirmed cases of corruption. Indicate the number of confirmed cases of corruption for which an employee has received a warning or has been fired. Indicate the number of confirmed cases in which a contract has been terminated or not renewed with a business partner due to violations related to corruption. Indicate the corruption lawsuits that have been filed against the organization or its employees in the period under report and the outcome of each case. |
| MANAGEMENT APPROACH: PUBLIC POLICY | |
| G4-S06 | <ul style="list-style-type: none"> Indicate the financial value of the monetary or in kind political contributions directly or indirectly carried out by the organization, broken down by country and recipient. Explain, if applicable, how the monetary value of contributions in kind has been calculated. |
| MANAGEMENT APPROACH: UNFAIR COMPETITION PRACTICES | |
| G4-S07 | <ul style="list-style-type: none"> Indicate any pending or completed claims in the period covered by the report issued due to unfair competition related cases and violations of the legislation on anti-competitive and monopolistic practices, in which the involvement of the organization has been revealed. Indicate the main results of such complaints, including rulings or decisions. |
| MANAGEMENT APPROACH: REGULATORY COMPLIANCE | |

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| There have been no cases of discrimination. | | SI, 85 |
| GRI Index | | SI, 85 |
| FCC Aqualia and its suppliers, taking into account their activity and internal and external regulations applicable to them, are not at risk of freedom of association and the right to collective bargaining of employees may be infringed or threatened. | | SI, 85 |
| GRI Index | | SI, 85 |
| FCC Aqualia and its suppliers, taking into account their activity and internal and external regulations that apply, do not have a significant risk for incidents of child labour and young workers exposed to hazardous work. | | SI, 85 |
| GRI Index | | SI, 85 |
| FCC Aqualia and its suppliers, taking into account their activity and internal and external regulations, have no risk of forced labour. | | SI, 85 |
| GRI Index | | SI, 85 |
| FCC Aqualia has no security personnel on its personnel and the subcontracted personnel receives 100% related training. | | SI, 85 |
| GRI Index | | SI, 85 |
| There have been no cases of violation of the rights of indigenous peoples due to the activity of FCC Aqualia or its suppliers. | | SI, 85 |
| GRI Index | | SI, 85 |
| FCC Aqualia, taking into account their activity and internal and external regulations do not consider there is a risk of non-compliance with human rights, so no assessments are conducted. | | SI, 85 |
| 33 | | SI, 85 |
| FCC Aqualia believes that its suppliers have no risk of human rights non-compliance so no assessments are made, although they are obliged to comply with an Ethics Code. P. 33 | | SI, 85 |
| FCC Aqualia believes that its suppliers have no risk of human rights non-compliance so no assessments are made. | | SI, 85 |
| GRI Index | | SI, 85 |
| In those countries where local legislation does not ensure human rights such as the right of association or the prevention of child labour and forced labour, FCC Aqualia always respects the principles defined in the Universal Declaration of Human Rights, the provisions of the International Labour Organization, as well as the Tripartite Declaration, on the Guidelines for Multinational Enterprises of the OECD and the United Nations Global Compact. FCC Aqualia complies with current legislation in each of the places where it operates, and always under the Group's ethics code. | | SI, 85 |
| PAGE | OMISSION | EXTERNAL VERIFICATION, PAGE |
| 70 | | SI, 85 |
| 66- 67, 72-79 | | SI, 85 |
| There are operation hubs that have or can have significant negative impacts on local communities. | | SI, 85 |
| FCC Group Ethics Code. | | SI, 85 |
| CSR Report 2011 FCC Aqualia, page 47 | | SI, 85 |
| 100% | | SI, 85 |
| There has been no cases of corruption or lawsuits. | | SI, 85 |
| GRI Index. | | SI, 85 |
| FCC Aqualia does not make contributions of this type. | | SI, 85 |
| FCC Group Ethics Code. | | SI, 85 |
| FCC Aqualia has not received claims related to unfair competition behaviour or similar. | | SI, 85 |
| FCC Group Ethics Code. | | SI, 85 |

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| G4-S08 | <ul style="list-style-type: none"> State significant fines and non-monetary sanctions in terms of: total monetary value of significant sanctions; number of non-monetary sanctions and procedures brought before arbitration institutions. If the organization has not identified any breach of legislation or regulations, just a brief statement to this effect will be enough. Describe the context in which significant monetary fines or penalties were received. |
| MANAGEMENT APPROACH: SOCIAL IMPACT ASSESSMENT OF SUPPLIERS | |
| G4-S09 | Indicate what percentage of the new suppliers were examined in terms of social impact related criteria. |
| G4-S010 | <ul style="list-style-type: none"> Indicate the number of suppliers whose social impact has been assessed. Indicate how many suppliers have real significant negative social impacts. Indicate which significant actual and potential negative impacts on society have been discovered in the supply chain. Indicate the percentage of suppliers with significant actual and potential negative social impacts and which improvements have been agreed after evaluation. Indicate the percentage of suppliers with significant actual and potential negative social impacts and with which the relationship has been terminated as a result of the evaluation, and explain the reasons. |
| MANAGEMENT APPROACH: SOCIAL IMPACT CLAIM MECHANISMS | |
| G4-S011 | <ul style="list-style-type: none"> Indicate the total number of complaints about social impacts that have occurred through formal grievance mechanisms during the period covered by the report. Indicate how many of the claims: were addressed in the period under the report and how many were resolved in the period covered by the report. Indicate the total number of complaints about social impacts that occurred before the period covered by the report and resolved in that period. |
| G4-PR | PRODUCT LIABILITY INDICATORS |
| MANAGEMENT APPROACH: HEALTH AND SAFETY OF CUSTOMERS | |
| G4-PR1 | Indicate the percentage of categories of significant products and services whose impacts on health and safety have been evaluated in order to promote improvements. |
| G4-PR2 | <ul style="list-style-type: none"> Indicate the number of incidents arising from non-compliance with regulations and voluntary codes concerning health and safety of products and services in the period covered by the report, broken down by breaches of the regulations which led to a fine or punishment; breaches of the regulations which led to a warning; and breaches of voluntary codes. If the organization has not identified any breach of regulations or voluntary codes, just a brief statement to this effect will be enough. |
| MANAGEMENT APPROACH: LABELING OF PRODUCTS AND SERVICES | |
| G4-PR3 | <ul style="list-style-type: none"> Indicate whether the procedures of the organization concerning information and labelling of their products require the following information: Source of the components of the product or service; content, especially with regard to substances which may have some environmental or social impacts; safety instructions on the product or service; product disposal and environmental or social impact or other (explain) Indicate what percentage of categories of significant products and services are subject to procedures for assessing compliance with such procedures. |
| G4-PR4 | Indicate the number of breaches of regulation and voluntary codes concerning information and labelling of products and services, broken down by: breaches of the regulations which led to a fine or punishment; which led to a reprimand and breaches of voluntary codes. |
| G4-PR5 | Provide the results or key conclusions of customer satisfaction surveys (based on statistically relevant samples) which have been carried out during the period covered by the report on: the organization as a whole; a major category of goods or services and significant operations centres. |
| MANAGEMENT APPROACH: MARKETING COMMUNICATIONS | |
| G4-PR6 | <ul style="list-style-type: none"> Indicate whether the organization sells products banned in certain markets and/or questioned by stakeholders or which are the subject of public debate. Indicate how the organization has responded to questions or reservations about these products. |
| G4-PR7 | <ul style="list-style-type: none"> Indicate the number of cases of non-compliance or voluntary codes concerning marketing communications, including advertising, promotion and sponsorship, broken down by: breaches of the regulations which led to a fine or punishment and regulations which lead to a warning and breaches of voluntary codes. |
| MANAGEMENT APPROACH: CUSTOMER PRIVACY | |
| G4-PR8 | <ul style="list-style-type: none"> Number of founded complaints about the violation of privacy and loss of customer data, divided into: claims from external parties substantiated by the organization and claims of regulatory bodies. Indicate the number of leaks, theft or loss of personal data that have been detected. If the reporting organization has not identified any substantiated complaints, a brief statement to this effect will be enough. |
| MANAGEMENT APPROACH: REGULATORY COMPLIANCE | |
| G4-PR9 | <ul style="list-style-type: none"> Indicate the monetary value of significant fines for breaking the rules or legislation concerning the provision and use of products and services. If the organization has not identified any breach of legislation or regulations, just a brief statement to this effect will be enough. |

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| FCC Aqualia has not received regulatory fines or penalties due to non-compliance. | | SI, 85 |
| 33 | | SI, 85 |
| FCC Aqualia believes that its suppliers do not have negative social impact risks, so there were no assessments. | | SI, 85 |
| FCC Aqualia believes that its suppliers do not have negative social impact risks, so there were no assessments. | | SI, 85 |
| 70 | | SI, 85 |
| There have been no social impact claims referred to in this section. | | SI, 85 |
| PAGE | OMISSION | EXTERNAL VERIFICATION, PAGE |
| 32-33 | | |
| 100% | | SI, 85 |
| There have been no incidents of non-compliance with regulations and voluntary codes concerning health and safety of products and services. | | SI, 85 |
| 32 | | SI, 85 |
| 32 | | SI, 85 |
| There have been no breaches of the rules relating to service information. | | SI, 85 |
| 32 | | SI, 85 |
| 33 | | SI, 85 |
| FCC Aqualia does not sell products banned or challenged by stakeholders. While certain concessions in the previous process have been questioned in the Spanish municipalities, once FCC Aqualia started operations, there has been no problem. | | SI, 85 |
| There have been no defaults relating to marketing. | | SI, 85 |
| 34 | | SI, 85 |
| There have been no complaints about the violation of privacy and loss of customer data. | | SI, 85 |
| Ethics Code. | | SI, 85 |
| An information package was received in 2014 by the Catalan Data Protection Agency. FCC Aqualia deemed it not substantiated. | | SI, 85 |