



People who work
for people

09

GRI ANNEXES

94 GRI Index

109 Verification report

110 Facts about Aqualia



STRATEGY AND ANALYSIS	
G4-1	Statement by the main decision-maker of the organisation about the importance of sustainability for the organisation and its strategy in order to address it.
G4-2	Description of key impacts, risks and opportunities
ORGANISATION PROFILE	
G4-3	Organisation name.
G4-4	Most important brands, products and services.
G4-5	Location of the organisation's headquarters.
G4-6	Indicate in how many countries the organisation operates and name the countries where the organisation conducts significant operations or operations which 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 it is served from (with a geographical breakdown by sectors and types of customers and recipients)
G4-9	Determine the size of the organisation, including: number of employees; number of operations; net sales; capitalisation, 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 organisation is carried out by legally recognised self-employed workers, or people who are not employees or external workers, such as the employees and subcontracted workers of contractors. ■ Communicate any significant change in the number of workers.
G4-11	Percentage of employees covered by collective agreements.
G4-12	Describe the organisation'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 organisation.
G4-14	Indicate how the organisation 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 organisation has subscribed to or adopted.
G4-16	Make a list of national or international promotion associations and organisations to which the company 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 ASPECTS AND COVERAGE	
G4-17	<ul style="list-style-type: none"> ■ Make a list of the entities included in the consolidated financial statements of the company and other equivalent documents. ■ Indicate if any of the entities included in the consolidated financial statements of the organisation 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 organisation 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 organisation.
G4-21	Indicate the limit of each material aspect outside the organisation.
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	
G4-24	Make a list of stakeholders linked to the organisation.
G4-25	Indicate the basis for the selection of stakeholders with whom we work.
G4-26	Describe the focus of the organisation on the participation of stakeholders; or indicate whether the participation of a group specifically occurred 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 organisation, 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 last report.
G4-30	Reporting cycle.
G4-31	Provide a point of contact to resolve any doubts that may arise regarding the report's contents.
G4-32	<ul style="list-style-type: none"> ■ Indicate which option "in accordance" with the Guide has the organisation 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 organisation 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 organisation and verification suppliers. ■ Indicate whether the highest governing body or senior management have been involved in seeking external assurance for the organisation's sustainability reports.

PAGE/ANSWER	OMISSION	EXTERNAL VERIFICATION, PAGE
4-5, 22 3rd RC's Master Plan http://www.fcc.es/fccweb/responsabilidad-corporativa/index.html		YES, 109
4, 5 Corporate Governance Report 2015, 31-35, 62-65 http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdgz/~edisp/cscp101576.pdf		YES, 109
PAGE/ANSWER	OMISSION	EXTERNAL VERIFICATION, PAGE
The company has been called FCC Aqualia since early 2014.		YES, 109
8-12		YES, 109
Av. del Camino de Santiago, 40 28050 Madrid, España.		YES, 109
12-20		YES, 109
FCC Aqualia S.A. is 100% owned by the FCC Group.		YES, 109
8-20		YES, 109
Consolidated Financial Statements September 2015 FCC Group http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdgz/~edisp/cscp101570.pdf		YES, 109
54, 56, 58 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.		YES, 109
All employees are subject to collective agreement.		YES, 109
33		YES, 109
No significant change has taken place in 2015.		YES, 109
Corporate Governance Report 2015, 31-35, 62-65 http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdgz/~edisp/cscp101576.pdf		YES, 109
FCC Annual Report www.fcc.es 3rd RC Master Plan and Ethical code http://www.fcc.es/fccweb/responsabilidad-corporativa/index.html		YES, 109
19 -20 21 47 82-83		YES, 109
PAGE/ANSWER	OMISSION	EXTERNAL VERIFICATION, PAGE
11 All entities included in the consolidated financial statements contained in the report. Corporate Governance Report 2015 http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdgz/~edisp/cscp101576.pdf Pg. 9		YES, 109
90		YES, 109
23, 90-91		YES, 109
23, 91 The identified material aspects have been considered for all FCC Aqualia.		YES, 109
23, 91 Aspects identified as material aspects have been considered by all external stakeholders and for all FCC Aqualia.		YES, 109
90		YES, 109
90 The changes are explained in every corresponding section.		YES, 109
PAGE/ANSWER	OMISSION	EXTERNAL VERIFICATION, PAGE
23		YES, 109
22-23		YES, 109
22-23		YES, 109
23, 90		YES, 109
PAGE/ANSWER	OMISSION	EXTERNAL VERIFICATION, PAGE
90, 2015.		YES, 109
90, 2014.		YES, 109
90, Annual.		YES, 109
FCC Aqualia Av. del Camino de Santiago, 40 28050 Madrid, España www.aqualia.com		YES, 109
90, 94, 109. This report has been verified by AENOR with Comprehensive level.		YES, 109
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.		YES, 109

GOVERNANCE	
G4-34	Describe the organisation'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 organisation 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 to 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 position; 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 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 controlling 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 the purpose, values or mission statements, strategies, policies and objectives relating to financial, environmental and social impacts of the organisation.
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 it 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 organisational 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 the role of 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 the highest governing body in identifying and managing 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 organisation 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 greatest importance which reviews and approves the organisation's sustainability report and ensures that all material aspects are represented.
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 organisation.
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 organisation 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 organisation 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	
G4-56	Describe the values, principles, standards and rules of the organisation, such as codes of conduct or ethical codes.
G4-57	Describe the internal and external advisory mechanisms towards ethical and lawful conduct, and issues related to the integrity of the organisation, such as helplines or consultation.
G4-58	Describe internal and external complaint mechanisms of unethical or illegal conduct and matters relating to the integrity of the organisation, such as stepped notification to managers, whistleblowing mechanisms or hotlines.
INFORMATION ON MANAGEMENT APPROACH	
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 organisation 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.
G4-EC FINANCIAL PERFORMANCE	
MANAGEMENT APPROACH: FINANCIAL PERFORMANCE	
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 organisation 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.

PAGE/ANSWER	OMISSION	EXTERNAL VERIFICATION, PAGE
Corporate Governance Report 2015 9-11. http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdgz/~edisp/cscp101576.pdf		YES, 109
Corporate Governance Report 2015, 9-11, 18-19. http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdgz/~edisp/cscp101576.pdf		YES, 109
Corporate Governance Report 2015, 9-11, 18-19. http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdgz/~edisp/cscp101576.pdf		YES, 109
Shareholders: The General Shareholders' Meeting. Employees: channel of communication with HR and the CEO Blog. Page 64		YES, 109
Corporate Governance Report 2015, 9-11, 15-17, 18-19, 25-29. http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdgz/~edisp/cscp101576.pdf		YES, 109
Corporate Governance Report 2015, 9-11, 18-19 http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdgz/~edisp/cscp101576.pdf		YES, 109
Corporate Governance Report 2015 15-17. http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdgz/~edisp/cscp101576.pdf		YES, 109
Corporate Governance Report 2015, 15-17, 54-55. http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdgz/~edisp/cscp101576.pdf		YES, 109
Corporate Governance Report 2015, 18-19, 25-29 http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdgz/~edisp/cscp101576.pdf 3rd RC's Master Plan http://www.fcc.es/fccweb/responsabilidad-corporativa/index.html pp. 22-23		YES, 109
Corporate Governance Report 2015, 18-19, 25-29 http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdgz/~edisp/cscp101576.pdf / 3rd RC's Master Plan http://www.fcc.es/fccweb/responsabilidad-corporativa/index.html pp. 22-23		YES, 109
Corporate Governance Report 2015, 17, 25-29. http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdgz/~edisp/cscp101576.pdf		YES, 109
Corporate Governance Report 2015, 25-29 http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdgz/~edisp/cscp101576.pdf Page 22-23		YES, 109
Corporate Governance Report 2015, 31-32 http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdgz/~edisp/cscp101576.pdf		YES, 109
Corporate Governance Report 2015, 25-29, 31-32. http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdgz/~edisp/cscp101576.pdf		YES, 109
President of Aqualia.		YES, 109
Corporate Governance Report 2015, 25-29 http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdgz/~edisp/cscp101576.pdf p. 22		YES, 109
Corporate Governance Report 2015, 25-29 http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdgz/~edisp/cscp101576.pdf p. 23		YES, 109
Corporate Governance Report 2015, 15-16 http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdgz/~edisp/cscp101576.pdf		YES, 109
Corporate Governance Report 2015, 15-16 http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdgz/~edisp/cscp101576.pdf Annual report on the directors' remuneration FCC Group 2-8. http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdgz/~edisp/cscp101574.pdf		YES, 109
Corporate Governance Report 2015, 15-16 http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdgz/~edisp/cscp101576.pdf The General Shareholders' Meeting approves the budget. p. 22-23		YES, 109
Relationship between the average salary of the FCC Group senior management and the average spending on FCC Aqualia's personnel: 12.3		YES, 109
In 2015 there were no salary increases.		YES, 109
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		YES, 109
FCC Ethics Channel and Ethics Code http://www.fcc.es/fccweb/responsabilidad-corporativa/index.html		YES, 109
FCC Ethics Channel and Ethics Code http://www.fcc.es/fccweb/responsabilidad-corporativa/index.html		YES, 109
PAGE/ANSWER	OMISSION	EXTERNAL VERIFICATION, PAGE
22-23		YES, 109
PAGE/ANSWER	OMISSION	EXTERNAL VERIFICATION, PAGE
4-5, 8-9		YES, 109
Consolidated Financial Statements 2015 FCC Group http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdgz/~edisp/cscp101570.pdf p. 8-9		YES, 109

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 its 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 salary the employee and company provides. ▪ Indicate the level of participation in retirement plans (e.g., 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 organisation 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 organisation's shareholding structure, 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. ▪ Provide 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 out come from the local community.
MANAGEMENT APPROACH: INDIRECT FINANCIAL IMPACT	
G4-EC7	<ul style="list-style-type: none"> ▪ Indicate to what extent significant investments have been made in infrastructures and the organisation's types of services. ▪ 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 organisation, 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 organisation 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 organisation.
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	<ul style="list-style-type: none"> ▪ Indicate the energy consumption outside the organisation 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 organisation 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 if in the relationship one considers the internal energy, 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 organisation; wastewater from another organisation; and municipal water supplies or other water companies.
G4-EN9	<ul style="list-style-type: none"> ▪ Indicate the number of water sources that 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-EN10	<ul style="list-style-type: none"> ▪ Indicate the total volume of water that the organisation has recycled or 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 organisation; 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, IUCN67 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>

Consolidated Financial Statements 2015 FCC Group http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdgz/~edisp/cscp101570.pdf 112-114		YES, 109
No pension plans available.		YES, 109
Consolidated Financial Statements 2015 FCC Group http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdgz/~edisp/cscp101570.pdf 8-9		YES, 109
8, 12-19		YES, 109
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.		YES, 109
100% of senior managers are Spanish. Corporate Governance Report 2015, 9-11. http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdgz/~edisp/cscp101576.pdf		YES, 109
4-5, 78		YES, 109
Consolidated Financial Statements 2015 FCC Group http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdgz/~edisp/cscp101570.pdf 9, 78		YES, 109
9, 23, 78		YES, 109
33		YES, 109
FCC Aqualia does not have a local procurement policy, although whenever possible, 100% of the hiring is from domestic suppliers.		YES, 109
PAGE	OMISSION	EXTERNAL VERIFICATION, PAGE
70		YES, 109
70, 72		YES, 109
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. 72		YES, 109
70		YES, 109
72		YES, 109
70, 72		YES, 109
Energy intensity (GJ/employee) is given by dividing the internal consumption by the number of workers ■ Indirect consumption: 227.20 ■ Renewable Direct Consumption: 7.37 ■ Fuel Direct Consumption: 17.52		YES, 109
70, 72-75		YES, 109
72-75		YES, 109
72-75		YES, 109
72		YES, 109
72		YES, 109
■ Given the nature of business of FCC Aqualia, the water it recycles is not for the organisation's internal use but rather for discharge and use by third parties (see indicator G4-EN2)		YES, 109
72-75		YES, 109
NOT APPLICABLE		
71-75		YES, 109

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 organisation 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	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: <ul style="list-style-type: none"> ▪ critically endangered; endangered; vulnerable; near threatened or least 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, i.e., 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 organisation acquires and consumes (these indirect emissions are contained in the G4-EN16 Indicator). Trade allowances should not be considered, in other words, 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 organisation 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 (HAP); 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 organisation. ▪ 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 organisation). ▪ Explain how the disposal method was determined: <ul style="list-style-type: none"> • the reporting organisation 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 organisation, 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 organisation). ▪ 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	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: <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 organisation 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 organisation 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 personnel of the organisation 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	Report on environmental protection expenditures broken down by: costs of waste treatment and emission treatment and restoration, and prevention and environmental management costs.
MANAGEMENT APPROACH: ENVIRONMENTAL ASSESSMENT OF SUPPLIERS	
G4-EN32	Percentage of new suppliers that were examined based on environmental criteria.

FCC Aqualia does not undertake habitat restoration.		YES, 109									
NOT APPLICABLE											
70		YES, 109									
70, 72		YES, 109									
70, 72		YES, 109									
Emissions due to the transport of employees are not considered significant.		YES, 109									
Emission intensity (t CO2e/employee) is obtained by dividing the emissions between the number of employees (6,037) ■ -Direct Emissions (Scope 1): Aqualia (Spain): 3.51 ■ -Indirect Emissions (Scope 2): Aqualia (Spain): 15.19 ■ -Indirect Emissions (Scope 3): Aqualia (Spain): 5.96		YES, 109									
GHG emissions are set out on pages 70-73.	MATERIAL is not considered	YES, 109									
NOT APPLICABLE	MATERIAL is not considered	YES, 109									
NOT APPLICABLE	MATERIAL is not considered	YES, 109									
70		YES, 109									
<table border="1"> <tr> <th></th><th>2014</th><th>2015</th></tr> <tr> <td>Treated water m³</td><td>GIA 489,163,096 SmVak 49,641,000</td><td>442,556,973 45,864,460</td></tr> <tr> <td>Reused water m³</td><td>GIA 9,667,027 SmVak 0</td><td>36,400,210 0</td></tr> </table>		2014	2015	Treated water m ³	GIA 489,163,096 SmVak 49,641,000	442,556,973 45,864,460	Reused water m ³	GIA 9,667,027 SmVak 0	36,400,210 0	The volumes of treated water and reused water do not depend on the organisation but rather the type of concession that it is managing.	YES, 109
	2014	2015									
Treated water m ³	GIA 489,163,096 SmVak 49,641,000	442,556,973 45,864,460									
Reused water m ³	GIA 9,667,027 SmVak 0	36,400,210 0									
<table border="1"> <tr> <td>Waste</td><td>2015</td></tr> <tr> <td>Hazardous (kg)</td><td>210,934</td></tr> <tr> <td>Non-hazardous (kg)</td><td>369,872,133</td></tr> </table>	Waste	2015	Hazardous (kg)	210,934	Non-hazardous (kg)	369,872,133		YES, 109			
Waste	2015										
Hazardous (kg)	210,934										
Non-hazardous (kg)	369,872,133										
There have been no spills.		YES, 109									
FCC Aqualia does not import, export or treat hazardous waste as outlined in the Basel Convention.		YES, 109									
There has been no water bodies and habitats affected by discharges.		YES, 109									
70		YES, 109									
72-75		YES, 109									
Water, the product marketed by FCC Aqualia has no packaging.		YES, 109									
70		YES, 109									
€20,981,33 Of which, €13,981,33 are sanitary and €7,000 from environmental performance.		YES, 109									
70		YES, 109									
FCC Aqualia activity does not produce significant environmental impacts from transportation.		YES, 109									
70		YES, 109									
Consolidated Financial Statements 2015 FCC Group http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdgz/~edisp/cscp101570.pdf											
33		YES, 109									
100%		YES, 109									

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 on 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.
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	SOCIAL PERFORMANCE: WORK PRACTICES AND DECENT WORK
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. ▪ Provide 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 leave. ▪ Indicate the number of employees, by gender, exercising their right to maternity or paternity leave. ▪ Indicate the number of employees who returned to work after the end of their 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 twelve months following their return, broken down by gender. ▪ Provide 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 organisation 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 each of the formal joint health and safety committees for management and employees usually operate. ▪ 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 the work carried out by 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 to 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 in the organisation 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 skills of employees. ▪ Describe transition assistance programs aimed at promoting the employability of workers and management at 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 organisation: 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. ▪ Provide 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 on 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	

FCC Aqualia suppliers, given their activity, do not have significant environmental impacts, however 100% compliance with environmental criteria is required when they apply. p. 33		YES, 109
71 There have been no claims of an environmental nature referred to in this section.		YES, 109 YES, 109
PAGE	OMISSION	EXTERNAL VERIFICATION, PAGE
54		
54, 56, 58 The social benefits are independent from the working hours and they include: subsidized loans, life insurances and accident and family benefits.	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.	YES, 109
Number of employees with maternity leave: 43 Number of employees with paternity leave: 153 72% were reincorporated to work after their maternity leave finished; the rest apply for a leave of absence to look after their children, following which they return to work. 100% were reincorporated to work after their paternity leave finished (only 1 employee took a leave of absence following paternity leave). 100% of those reincorporated to work after their maternity/paternity finishes remain in their jobs for 12 months after their return to work.	All calculations are based only on staff in Spain.	YES, 109
56 Notice periods are defined in the agreement. Collective agreements include conditions for consultation and negotiation.		YES, 109
65 41% of Aqualia employees in Spain are represented in Health and Safety Committees. H&S Committees are mainly constituted in FCC Aqualia services.		YES, 109
p. 65 ■ A fatal accident took place in 2015 (heart attack). ■ Law 31/1995 on Occupational Risk Prevention.		YES, 109
There is only a residual risk of occupational disease, although there was no case in 2015 thanks to preventive actions.		YES, 109
100%		YES, 109
61		YES, 109
62	Data from outside Spain were not included as a result of the lack of related information systems	YES, 109
61-64		YES, 109
There have been no performance evaluations.		YES, 109
58		YES, 109
58—60 Corporate Governance Report 2015 9-11. http://www.fcc.es/fccweb/wcm/idc/groups/public/documents/document/mdaw/mdgz/-edisp/cscp101576.pdf		YES, 109
58 Base salaries are set by collective agreements and there are no differences between men and women.		YES, 109
33		YES, 109
33 100%		YES, 109
FCC Aqualia suppliers, taking into account their activity, have no relevant actual or potential impacts on work practices.		YES, 109
54 In 2015, a communication regarding work practices was received from FCC Aqualia through the Ethics Channel, which has subsequently been settled.		YES, 109
PAGE	OMISSION	EXTERNAL VERIFICATION, PAGE
33		YES, 109

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 reporting period on training on policies and procedures concerning aspects of human rights relevant to the operations of the organisation. ▪ 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 organisation's operations.
MANAGEMENT APPROACH: NO DISCRIMINATION	
G4-HR3	<ul style="list-style-type: none"> ▪ Indicate the number of discrimination cases that occurred during the period covered by the report. ▪ Describe the current situation and the measures undertaken, noting if the organisation 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 organisation 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 organisation in order to contribute to the abolition of child labour in the period covered by the 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 organisation 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 organisation on human rights and their application to safety. ▪ Indicate whether training requirements are also required from other organisations 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 covered by the report. ▪ Describe the current situation and the measures undertaken, noting if the organisation 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-SO	SOCIAL PERFORMANCE: SOCIETY
MANAGEMENT APPROACH: LOCAL COMMUNITIES	
G4-SO1	<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-SO2	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-SO3	<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-SO4	<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 organisation 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 organisation 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 organisation 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-SO5	<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 organisation or its employees in the period covered by the report and the outcome of each case.
MANAGEMENT APPROACH: PUBLIC POLICY	

There have been no investment agreements which have been required to include clauses on human rights.		YES, 109
84 As it is not considered a material aspect for FCC Aqualia given its activity, no training related to human rights has been carried out.		YES, 109
47-48		YES, 109
There have been no cases of discrimination.		YES, 109
GRI Index		YES, 109
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.		YES, 109
GRI Index		YES, 109
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.		YES, 109
GRI Index		YES, 109
FCC Aqualia and its suppliers, taking into account their activity and internal and external regulations, have no risk of forced labour.		YES, 109
GRI Index		YES, 109
FCC Aqualia has no security personnel on its payroll and the subcontracted personnel receives 100% related training.		YES, 109
GRI Index		YES, 109
There have been no cases of violation of the rights of indigenous peoples due to the activity of FCC Aqualia or its suppliers.		YES, 109
GRI Index		YES, 109
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.		YES, 109
33		
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		YES, 109
FCC Aqualia believes that its suppliers have no risk of human rights non-compliance so no assessments are made.		YES, 109
GRI Index		YES, 109
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.		YES, 109
PAGE	OMISSION	EXTERNAL VERIFICATION, PAGE
78		YES, 109
74-75, 80-87		YES, 109
There are operation hubs that have or can have significant negative impacts on local communities.		YES, 109
FCC Group Ethics Code.		YES, 109
FCC Aqualia CSR Report 2011, page 47 http://www.aqualia.com/aqualia/wcm/idc/groups/public/documents/document/mdaw/mdq4/~edisp/cscp063401.pdf		YES, 109
100%		SI, 85
There have been no cases of corruption or lawsuits.		YES, 109
GRI Index		YES, 109

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 organisation, 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 organisation has been revealed. ▪ Indicate the main results of such complaints, including rulings or decisions.
MANAGEMENT APPROACH: REGULATORY COMPLIANCE	
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 organisation 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 on 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 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 CLIENTS	
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 organisation 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 organisation's procedures 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 client satisfaction surveys (based on statistically relevant samples) which have been carried out during the period covered by the report on: the organisation 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 organisation sells products banned in certain markets and/or questioned by stakeholders or which are the subject of public debate. ▪ Indicate how the organisation 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 organisation and claims of regulatory bodies. ▪ Indicate the number of leaks, theft or loss of personal data that have been detected. ▪ If the reporting organisation 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 organisation has not identified any breach of legislation or regulations, just a brief statement to this effect will be enough.

FCC Aqualia does not make contributions of this type.		YES, 109
FCC Group Ethics Code.		YES, 109
FCC Aqualia has not received claims related to unfair competition behaviour or similar.		YES, 109
FCC Group Ethics Code.		YES, 109
FCC Aqualia has not received regulatory fines or penalties due to non-compliance.		YES, 109
33		YES, 109
FCC Aqualia believes that its suppliers do not have negative social impact risks, so there were no assessments.		YES, 109
FCC Aqualia believes that its suppliers do not have negative social impact risks, so there were no assessments.		YES, 109
78		YES, 109
There have been no social impact claims referred to in this section.		YES, 109
PAGE	OMISSION	EXTERNAL VERIFICATION, PAGE
32-33		YES, 109
100%		YES, 109
There have been no incidents of non-compliance with regulations and voluntary codes concerning health and safety of products and services.		YES, 109
32		YES, 109
32		YES, 109
There have been no breaches of the rules relating to service information.		YES, 109
FCC Aqualia conducts client satisfaction surveys every 2 years. In the 2014 version (see CSR Report 2014), the institutions gave the provided service a score of 3.91 out of 5 and 69.8% of end clients are satisfied with the quality of service		YES, 109
33		YES, 109
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.		YES, 109
There have been no defaults relating to marketing.		YES, 109
38		YES, 109
There have been no complaints about the violation of privacy and loss of customer data.		YES, 109
Code of Ethics		YES, 109
There have been no fines due to regulatory or legislative non-compliance.		YES, 109