GRI appendices

84 GRI index
96 GRI declaration

97 Verification report
99 FCC Aqualia data
G4-3 Name of the organisation.

G4-4 Main brands, products and services.

G4-5 Location of the organisation’s head office.

G4-6 Indicate which countries the organisation operates in and name any where the organisation carries out significant operations or that are of specific relevance for the sustainability-related matters addressed in the report.

G4-7 Describe the nature of the ownership system and its legal framework.

G4-8 Indicate which markets are served (broken down geographically, by sectors and types of customers or and target markets).

G4-9 Determine the size of the organisation, indicating number of employees; number of operations; net sales; capitalisation; broken down in terms of debt and assets and number of products or services sold.

G4-10 Number of employees by employment contract and sex.

G4-11 Number of permanent employees by contract type and sex.

G4-12 Size of workforce by employees, external workers and sex.

G4-13 Size of workforce by region and sex.

G4-14 Indicate whether a substantial part of the work of the organisation is done by freelance workers legally recognised as such or by personnel who are neither employees nor external workers, such as contractors’ subcontracted employees and workers.

G4-15 State any significant change in the number of workers.

G4-16 Percentage of employees covered by collective-bargaining agreements.

G4-17 Draw up a list of the organisation’s supply chains.

G4-18 Draw up a list of the material aspects identified during the process of defining the content of the report.

G4-19 Draw up a list of the material aspects identified during the process of defining the content of the report.

G4-20 Indicate the coverage of each material issue within the organisation.

G4-21 Indicate the size of the organisation, indicating number of employees; number of operations; net sales; capitalisation; broken down in terms of debt and assets and number of products or services sold.

G4-22 Describe the consequences of any re-expressions of information from previous reports and their causes.

G4-23 State any significant changes in the size and coverage of each issue compared with previous reports.

G4-24 Draw up a list of stakeholders associated with the organisation.

G4-25 Draw up a list of stakeholders associated with the organisation.

G4-26 Describe the organisation’s approach to stakeholders’ participation, or indicate whether any stakeholders’ participated specifically in the process of preparing the report.

G4-27 State any issues and serious problems that have arisen as a result of stakeholders’ participation and describe the assessment made by the organisation, among other issues, by means of its report. Specify which stakeholders considered each of the topics and any key problems.

G4-28 Period covered by the report.

G4-29 Date of the last report.

G4-30 Reporting cycle.

G4-31 Provide a contact point to settle any doubts that may arise regarding the content of the report.

G4-32 Indicate which option for “conformity” with the Guide the organisation has chosen.

G4-33 Provide the GRI index for the option chosen and the reference for the external verification report.

G4-34 Describe the organisation’s governance structure, including any senior management committees. Indicate which committees are responsible for decision-making on economic, environmental and social matters.

G4-35 Describe the process by which the senior governing body delegates its authority to senior management and certain employees for economic, environmental and social matters.

G4-36 Identify any executive officers or personnel with responsibility for economic, environmental and social matters, and whether they are directly answerable to the senior governing body.

G4-37 Describe the processes for ensuring the coordination of the work of the senior governing body and senior management, and the respective roles of the senior governing body and senior management.

G4-38 Describe the processes for consulting between stakeholders and the senior governing body on economic, environmental and social matters.

G4-39 Describe the processes by which the senior governing body delegates its authority to senior management and certain employees for economic, environmental and social matters.

G4-40 Indicate which option for “conformity” with the Guide the organisation has chosen.

G4-41 Provide the GRI index for the option chosen and the reference for the external verification report.

G4-42 Describe the organisation’s current policy and practices regarding external verification of the report.

G4-43 Indicate the coverage of each material issue within the organisation.

G4-44 Describe the processes for assessment of the senior governing body’s performance with regard to the governance of economic, environmental and social matters. Indicate whether such assessment is independent and whether it is a substitute for the audit.

G4-45 Describe measures adopted as a result of assessments of the senior governing body’s performance with regard to economic, environmental and social matters; among other issues, indicate at least whether there have been any changes in the members or organisational practices.
The company’s name has been FCC Aqualia since early 2014. For consistency with the current situation, despite reporting on data from 2013, throughout the report the company is referred to by its current name: FCC Aqualia. Also, aqualia Infraestructuras has changed its name to aqualia INTECH, and the latter name is the one used in this report on data from 2013.

Av. del Camino de Santiago, 40, 28050 Madrid, Spain.

FCC Aqualia S.A. is 100% owned by the FCC Group.

All employees are subject to collective-bargaining agreements.

In 2013 the organisation’s administrative distribution was changed (see page 11) to include the position of non-executive chairman and proceed to appoint a new General Manager.

Corporate Governance Report 2013, 18-23

The material issues identified have been considered for FCC Aqualia in its entirety.

No significant changes have occurred.

This report has been verified by AENOR at the “comprehensive” level.

This report is also being sent to the State Plenary Council for Corporate Social Responsibility (CERSE).

The CSR committee of FCC Aqualia approves all decisions on the report, including verification.

Page 18-22
• Indicate what the electricity consumption outside the organisation has been, in joules or multiples of joules.
• Indicate the total consumption of fuel from renewable sources, in joules or multiples of joules, and specify the type of fuel.
• Indicate the total consumption of fuel from non-renewable sources, in joules or multiples of joules, and specify the type of fuel.

Indicate the total weight or volume of the materials used to produce and package the organisation’s main products or services over the period covered by the report.

• Describe the importance of such impact compared with external references and stakeholders’ priorities, e.g. standards, protocols and national and international political programmes.
• Give examples of the organisation’s significant economic impact, both positive and negative.
• Indicate whether such investment or services correspond to commercial undertakings, pro bono or in kind.

Explain the assessment of the management approach, including any mechanisms to assess effectiveness, the results of the assessment and any changes related to the management approach.

• Explain how stakeholders’ views are sought and taken into account in respect of remuneration, including, if relevant, the results of any votes on pay-related policies and proposals.

Calculate the ratio between the total annual remuneration of the best-paid person in the organisation in each country where significant operations are carried out and the total average remuneration of the whole workforce (excluding the best-paid person) in the relevant country.

Calculate the ratio between the percentage increase in total annual remuneration of the best-paid person in the organisation in each country where significant operations are carried out and the total average annual increase for the whole workforce (excluding the best-paid person) in the relevant country.

Describe the organisation’s values, principles, standards and norms, such as codes of conduct or codes of ethics.

Describe the internal and external mechanisms for consulting in respect of ethical, lost conduct and for matters related to the organisation’s integrity, such as helpdesks or advice lines.

Describe the internal and external mechanisms for reporting any unethical or illicit conduct and matters related to the organisation’s integrity, such as staggered reporting to supervisors, mechanisms for reporting irregularities or helplines.

Describe the organisation’s governance structures, mechanisms and processes for ensuring a high level of local economic impact, break down the direct economic value generated and distributed by country, region or market, if it is significant. Explain the criteria used to determine its significance.

Describe the nature and number of major concerns that are reported to the senior governing body; also describe the mechanisms used to address and assess them.

Indicate the extent to which significant investments have been made in infrastructure and the organisation’s types of services and functions. Describe any positive or negative consequences, as relevant.

Indicate whether such investment or services correspond to commercial undertakings, pro bono or in kind.

Give examples of the organisation’s significant economic impact, both positive and negative.

Describe the organisation’s values, principles, standards and norms, such as codes of conduct or codes of ethics.

Describe the internal and external mechanisms for consulting in respect of ethical, lost conduct and for matters related to the organisation’s integrity, such as helpdesks or advice lines.

Describe the role of the senior governing body in the identification and management of impact, risks and opportunities of an economic, environmental and social nature. Also state the senior governing body’s role in the organisation’s risk management processes.

Describe the process for determining remuneration. Indicate whether consultants are used to help determine remuneration and whether such consultants are independent of management. State any other type of relationship that such consultants on remuneration may have with the organisation.

Explain how stakeholders’ views are sought and taken into account in respect of remuneration, including, if relevant, the results of any votes on pay-related policies and proposals.

Calculate the ratio between the total annual remuneration of the best-paid person in the organisation in each country where significant operations are carried out and the total average remuneration of the whole workforce (excluding the best-paid person) in the relevant country.

Calculate the ratio between the percentage increase in total annual remuneration of the best-paid person in the organisation in each country where significant operations are carried out and the total average annual increase for the whole workforce (excluding the best-paid person) in the relevant country.

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Give examples of the organisation’s significant economic impact, both positive and negative.

Describe the organisation’s values, principles, standards and norms, such as codes of conduct or codes of ethics.

Describe the internal and external mechanisms for consulting in respect of ethical, lost conduct and for matters related to the organisation’s integrity, such as helpdesks or advice lines.

Describe the role of the senior governing body in the identification and management of impact, risks and opportunities of an economic, environmental and social nature. Also state the senior governing body’s role in the organisation’s risk management processes.
There were no salary increases in 2013.

There are no pension plans.

Given the nature of FCC Aqualia’s business, the water captured or purchased comes from a renewable source. No other consumption is comparatively significant.

FCC Aqualia has no local-contracting policy, although it is always possible for 100% of contracting to be done with national suppliers.
MANAGEMENT APPROACH: WATER

G4-EN27
Indicates the total volume of water captured from the following sources: surface waters, including water from wetlands, rivers, lakes and oceans; underground; rainwater captured directly and stored by the organisation; wastewater from another organisation; and municipal water supply or from other water utilities.

G4-EN25
Indicates the total volume and volume of any significant spills recorded. For each spill included in the organisation’s accounts, provide the following details: location of the spill; volume spilled; material spilled, according to the following categories: oil spills (soil surfaces or water); fuel spills (soil surfaces or water); waste spills (soil surfaces or water); chemical spills (soil surfaces or water); and other categories of standardised atmospheric emissions identified in the relevant regulations.

G4-EN22
Indicates the quantity of significant atmospheric emissions, in kilograms or multiples of kilograms, of: NOx; SOx; persistent organic pollutants; volatile organic compounds; hazardous atmospheric pollutants; particles and other categories of standardised atmospheric emissions identified in the relevant regulations.

G4-EN19
Indicates the total number and volume of any significant spills recorded. For each spill included in the organisation’s accounts, provide the following details: location of the spill; volume spilled; material spilled, according to the following categories: oil spills (soil surfaces or water); fuel spills (soil surfaces or water); waste spills (soil surfaces or water); chemical spills (soil surfaces or water); and other categories of standardised atmospheric emissions identified in the relevant regulations.

G4-EN16
Indicate the number of water sources affected by the capture and break them down by type: size of the source; whether the water is classified or not as a protected area (national or international); value in terms of biodiversity (number of species and native species, number of protected species); and value or importance of the water source for local communities and indigenous peoples.

G4-EN14
Indicate any masses of water and related habitats that have been significantly affected by water spills, in accordance with the criteria described in the Compilation section (below) and give details of: the impact; the type of operation (offices, manufacturing or production, extraction); area of the operations centre in km² and value for biodiversity depending on: the size and location of all the areas of protected or restored habitats and state whether the success of the restoration work was or is being verified by independent external professionals.

G4-EN13
Provide the following data on the organisation’s own, leased or managed operations; facilities that are adjacent to or located in protected areas or non-protected areas in areas of great value for biodiversity: geographical location; subsoil or underground soils owned, leased or managed by the organisation; location with regard to the protected area (inside, adjacent or including sections of the protected area) or non-protected areas; area of the organisation’s activities, whether these areas are part of the protected area, national parks or areas of permanent environmental protection; number of protected species; and value of the organisation’s activities for biodiversity. Describe the area of the protected area in km² and value for biodiversity.

G4-EN12
Describe the nature of any direct and indirect impact on biodiversity, referring to at least one of the following issues: construction or use of factories, mines and transport infrastructure; pollution (introduction of substances that are not naturally present in the habitat, from isolated and diffuse sources); introduction of invasive species, pests and pathogens; reduction in the number of species; conversion of habitats; changes in ecological processes outside their natural range of variation (e.g. salinity or water table changes). Indicate any significant direct and indirect impact, positive and negative, referring to the following issues: species affected; total area of the affected area; duration of the impacts; and reversible or irreversible nature of the impact.

MANAGEMENT APPROACH: EMISSIONS

G4-EN15
Indicate gross direct greenhouse-gas emissions caused by the organisation (in metric tonnes of equivalent CO2), without taking into account any emission-rights trading, i.e. the purchase, sale or transfer of rights and offsets.

G4-EN16
Indicate biogenic CO2 emissions in metric tonnes of equivalent CO2, separately from gross direct greenhouse-gas emissions (scope 1).

G4-EN17
Indicate any other gross indirect greenhouse-gas emissions (scope 3) in metric tonnes of equivalent CO2, separately from any indirect emissions derived from generating electricity, heating, cooling and steam that the organisation acquires and consumes (these indirect emissions are included in indicator G4-EN18). Do not take into account any emission-rights trading, i.e. the purchase, sale or transfer of rights and offsets.

G4-EN18
Indicate biogenic CO2 emissions in metric tonnes of equivalent CO2, separately from any other gross indirect greenhouse-gas emissions (scope 3).

G4-EN19
Indicate any other indirect greenhouse-gas emissions (scope 3) and activities included in the calculation.

G4-EN20
State the production, imports and exports of ozone-depleting substances in metric tonnes of equivalent CFC-11.

G4-EN21
Indicate the number of product categories in which emissions of the relevant atmospheric components are reported. Identify which standards, methods and suppositions have been applied in the calculation. Indicate what type of data has been used to calculate the emission factors.

MANAGEMENT APPROACH: EFFLUENTS AND WASTE

G4-EN24
Indicate the total volume of waters dumped, scheduled and unscheduled, broken down by: destination; water quality, including the treatment method and whether it has been reused by any other organisation.

G4-EN23
Explain which standards, methods and suppositions have been applied in the calculation.

G4-EN22
Indicate the total volume and volume of any significant spills recorded. For each spill included in the organisation’s accounts, provide the following details: location of the spill; volume spilled; material spilled, according to the following categories: oil spills (soil surfaces or water); fuel spills (soil surfaces or water); waste spills (soil surfaces or water); chemical spills (soil surfaces or water); and other categories of standardised atmospheric emissions identified in the relevant regulations.

G4-EN20
State the production, imports and exports of ozone-depleting substances in metric tonnes of equivalent CFC-11.

G4-EN21
Indicate the number of product categories in which emissions of the relevant atmospheric components are reported. Identify which standards, methods and suppositions have been applied in the calculation. Indicate what type of data has been used to calculate the emission factors.

MANAGEMENT APPROACH: PRODUCTS AND SERVICES

G4-EN28
Indicate what percentage of products and their packaging materials are regenerated in each product category.

G4-EN27
Indicate what reductions in energy requirements of products and services sold have been achieved over the period covered by the report (in joules or multiples of joules).

G4-EN26
Describe any significant environmental impact of the transport of products and other goods and materials used for the organisation’s activities, including packaged transport. If no quantitative data is supplied, explain why not.

G4-EN25
State whether there are any partnerships with third parties in place to protect or restore any habitat areas other than those where the organisation has supervised or carried out restoration or protection measures.

G4-EN24
Explain which waste measurement (the denominator of the fraction) the organisation has used to calculate the ratio.

G4-EN23
Explain which base year or benchmark has been used and why.

G4-EN22
Explain what measurement (the denominator of the fraction) the organisation has used to calculate the ratio.

G4-EN21
Indicate the quantity of significant atmospheric emissions, in kilograms or multiples of kilograms, of: NOx; SOx; persistent organic pollutants; volatile organic compounds; hazardous atmospheric pollutants; particles and other categories of standardised atmospheric emissions identified in the relevant regulations.

G4-EN20
State the production, imports and exports of ozone-depleting substances in metric tonnes of equivalent CFC-11.

G4-EN19
State what reductions in greenhouse-gas emissions are the direct result of initiatives for this purpose (in metric tonnes of equivalent CO2), without taking into account any emission-rights trading, i.e. the purchase, sale or transfer of rights and offsets.

G4-EN18
Indicate biogenic CO2 emissions in metric tonnes of equivalent CO2, separately from any indirect emissions derived from generating electricity, heating, cooling and steam that the organisation acquires and consumes (these indirect emissions are included in indicator G4-EN18). Do not take into account any emission-rights trading, i.e. the purchase, sale or transfer of rights and offsets.

G4-EN17
Indicate any other gross indirect greenhouse-gas emissions (scope 3) in metric tonnes of equivalent CO2, excluding any indirect emissions derived from generating electricity, heating, cooling and steam that the organisation acquires and consumes (these indirect emissions are included in indicator G4-EN18). Do not take into account any emission-rights trading, i.e. the purchase, sale or transfer of rights and offsets.

G4-EN16
Indicate biogenic CO2 emissions in metric tonnes of equivalent CO2, separately from any other gross indirect greenhouse-gas emissions (scope 3).

G4-EN15
Indicate gross direct greenhouse-gas emissions caused by the organisation (in metric tonnes of equivalent CO2). Without taking into account any emission-rights trading, i.e. the purchase, sale or transfer of rights and offsets.

G4-EN14
• Indicate what reductions in energy requirements of products and services sold have been achieved over the period covered by the report (in joules or multiples of joules).

G4-EN13
Provide the following data on the organisation’s own, leased or managed operations; facilities that are adjacent to or located in protected areas or non-protected areas in areas of great value for biodiversity: geographical location; subsoil or underground soils owned, leased or managed by the organisation; location with regard to the protected area (inside, adjacent or including sections of the protected area) or non-protected areas; area of the organisation’s activities, whether these areas are part of the protected area, national parks or areas of permanent environmental protection; number of protected species; and value of the organisation’s activities for biodiversity.

G4-EN12
Describe the nature of any direct and indirect impact on biodiversity, referring to at least one of the following issues: construction or use of factories, mines and transport infrastructure; pollution (introduction of substances that are not naturally present in the habitat, from isolated and diffuse sources); introduction of invasive species, pests and pathogens; reduction in the number of species; conversion of habitats; changes in ecological processes outside their natural range of variation (e.g. salinity or water table changes). Indicate any significant direct and indirect impact, positive and negative, referring to the following issues: species affected; total area of the affected area; duration of the impacts; and reversible or irreversible nature of the impact.

G4-EN11
Provide the following data on the organisation’s own, leased or managed operations; facilities that are adjacent to or located in protected areas or non-protected areas in areas of great value for biodiversity: geographical location; subsoil or underground soils owned, leased or managed by the organisation; location with regard to the protected area (inside, adjacent or including sections of the protected area) or non-protected areas; area of the organisation’s activities, whether these areas are part of the protected area, national parks or areas of permanent environmental protection; number of protected species; and value of the organisation’s activities for biodiversity.
The energy intensity is obtained by dividing the internal consumption by the number of workers (7,125).

- **Indirect consumption:** FCC Aqualia: 219.5/SmVak: 17.74
- **Renewable direct consumption:** FCC Aqualia: 31.24/SmVak: 14.29
- **Direct natural-gas consumption:** SmVak: 3.64
- **Direct fuel consumption:** FCC Aqualia: 16.37/SmVak: 3.41/Aqualia INTECH: 31.29

**ENERGY**

- **Indirect consumption:** FCC Aqualia
  - 218.5/SmVak: 17.74
- **Renewable direct consumption:** FCC Aqualia
  - 31.24/SmVak: 14.29
- **Direct natural-gas consumption:** SmVak: 3.64
- **Direct fuel consumption:** FCC Aqualia
  - 16.37/SmVak: 3.41/Aqualia INTECH: 31.29

Emissions due to transporting personnel are not considered to be significant.

The intensity of emissions is obtained by dividing the emissions by the number of workers (7,125).

- **Indirect emissions:** FCC Aqualia: 17.86/SmVak: 2.73
- **Direct emissions:** FCC Aqualia: 1.07/SmVak: 0.58/Aqualia INTECH: 2.2

No spills have occurred.

FCC Aqualia does not import, export or treat any hazardous waste as covered by the Basel Convention.

No water has been dumped other than as part of FCC Aqualia’s business.

The product sold by FCC Aqualia, water, is not packaged.

No water masses and habitats have been affected by dumping.

In 2013 there were no environment-related fines or sanctions.

Total environmental expenditure and investment: €21.2m.  FCC Group 2013 consolidated annual accounts www.fcc.es
### MANAGEMENT APPROACH: ENVIRONMENTAL ASSESSMENT OF SUPPLIERS

<table>
<thead>
<tr>
<th>G4-EN32</th>
<th>Percentage of new suppliers examined according to environmental criteria.</th>
</tr>
</thead>
<tbody>
<tr>
<td>G4-EN33</td>
<td>• Indicate the number of suppliers whose environmental impact has been assessed.</td>
</tr>
<tr>
<td>G4-EN33</td>
<td>• Indicate the number of suppliers determined as having actual negative environmental impact.</td>
</tr>
<tr>
<td>G4-EN33</td>
<td>• Indicate the number of suppliers of which actual and potential negative environmental impact have been discovered in the supply chain.</td>
</tr>
<tr>
<td>G4-EN33</td>
<td>• Indicate the percentage of suppliers with actual and potential negative environmental impact with whom improvements have been agreed post-assessment.</td>
</tr>
</tbody>
</table>

### MANAGEMENT APPROACH: MECHANISMS FOR ENVIRONMENTAL COMPLAINTS

<table>
<thead>
<tr>
<th>G4-EN34</th>
<th>• Indicate the total number of complaints about environmental impact made via formal complaint mechanisms over the period covered by the report.</th>
</tr>
</thead>
<tbody>
<tr>
<td>G4-EN34</td>
<td>• Indicate the number and nature of complaints dealt with in the period covered by the report and how many were settled in the period covered by the report.</td>
</tr>
<tr>
<td>G4-EN34</td>
<td>• Indicate the total number of complaints about environmental impact that were made before the period covered by the report and settled during that period.</td>
</tr>
</tbody>
</table>

### INDIATORS OF EMPLOYMENT PRACTICES

<table>
<thead>
<tr>
<th>G4-LA1</th>
<th>• Indicate the number and index of new hirings over the period covered by the report, broken down by sex and region.</th>
</tr>
</thead>
<tbody>
<tr>
<td>G4-LA1</td>
<td>• Indicate the number and rotation rate of employees over the period covered by the report, broken down by age, sex and region.</td>
</tr>
<tr>
<td>G4-LA2</td>
<td>• Specify which of the following social benefits are offered to all full-time employees but not to part-time or temporary personnel, broken down by significant business locations. Include at least the following benefits: life insurance; medical insurance; cover for incapacity or invalidity; maternity or paternity leave; pension fund; shares and others.</td>
</tr>
<tr>
<td>G4-LA3</td>
<td>• State the definition used to establish “places with significant operations”.</td>
</tr>
<tr>
<td>G4-LA3</td>
<td>• Indicate the number of employees, broken down by sex, who were entitled to take time off as maternity or paternity leave.</td>
</tr>
<tr>
<td>G4-LA3</td>
<td>• Indicate the number of employees, broken down by sex, who exhausted their entitlement to maternity or paternity leave.</td>
</tr>
<tr>
<td>G4-LA4</td>
<td>• Indicate the total number of complaints about environmental impact that were made before the period covered by the report and settled during that period.</td>
</tr>
<tr>
<td>G4-LA4</td>
<td>• Indicate the total number of complaints about environmental impact made via formal complaint mechanisms over the period covered by the report.</td>
</tr>
<tr>
<td>G4-LA4</td>
<td>• Indicate the percentage of suppliers with actual and potential significant negative environmental impact with whom the business relationship has ended as a result of the assessment. Explain the reasons.</td>
</tr>
</tbody>
</table>

### MANAGEMENT APPROACH: INDUSTRIAL RELATIONS

<table>
<thead>
<tr>
<th>G4-LA5</th>
<th>• Indicate the number of cases of discrimination occurring during the period covered by the report.</th>
</tr>
</thead>
<tbody>
<tr>
<td>G4-LA5</td>
<td>• Indicate the number and percentage of contracts and significant investment agreements that include human-rights clauses or have been analysed for human-rights issues.</td>
</tr>
<tr>
<td>G4-LA6</td>
<td>• Indicate the level to which each of the formal joint HR committees for management and employees operates.</td>
</tr>
<tr>
<td>G4-LA7</td>
<td>• Indicate the percentage of employees who have received regular assessments of their performance and career progress over the period covered by the report, broken down by sex and professional category.</td>
</tr>
<tr>
<td>G4-LA8</td>
<td>• Indicate the type and scope of training schemes implemented and assistance provided to improve employees’ skills.</td>
</tr>
<tr>
<td>G4-LA9</td>
<td>• Indicate the total number of hours devoted during the period covered by the report to training activities on policies and procedures related to human-rights issues of relevance for the organisation’s operations.</td>
</tr>
<tr>
<td>G4-LA9</td>
<td>• Indicate the total number of cases of discrimination occurring during the period covered by the report.</td>
</tr>
<tr>
<td>G4-LA10</td>
<td>• Indicate the percentage of employees whose work requires them to travel to places with significant operations, broken down by significant business locations.</td>
</tr>
</tbody>
</table>

### MANAGEMENT APPROACH: OCCUPATIONAL HEALTH AND SAFETY

| G4-LA11 | • Indicate the total number of complaints about occupational disease that were made before the period covered by the report and settled during that period. |
| G4-LA11 | • Indicate the total number of complaints about occupational disease made via formal complaint mechanisms over the period covered by the report. |
| G4-LA11 | • Indicate the percentage of suppliers with actual and potential significant negative impact on employment practices with whom the business relationship has ended as a result of the assessment. Explain the reasons. |
| G4-LA12 | • Indicate the percentage of suppliers with actual and potential significant negative impact on employment practices with whom improvements have been agreed post-assessment. |

### MANAGEMENT APPROACH: DIVERSITY AND EQUAL OPPORTUNITIES

| G4-LA13 | • Indicate the number of employees, broken down by sex, who were entitled to take time off as maternity or paternity leave. |
| G4-LA13 | • Indicate the number of employees, broken down by sex, who took time off as maternity or paternity leave. |
| G4-LA13 | • Indicate the percentage of employees, broken down by sex, who were entitled to take time off as maternity or paternity leave. |
| G4-LA13 | • Indicate the percentage of employees, broken down by sex, who took time off as maternity or paternity leave. |

### MANAGEMENT APPROACH: EQUAL PAY FOR WOMEN AND MEN

| G4-LA14 | • Indicate the percentage of new suppliers examined according to criteria related to employment practices. |
| G4-LA15 | • Indicate the number of suppliers whose share of work requires them to travel to places with significant operations, broken down by significant business locations. |
| G4-LA15 | • Indicate the number of cases of discrimination occurring during the period covered by the report. |
| G4-LA16 | • Indicate the total number of complaints about employment practices that were made before the period covered by the report and settled during that period. |

### MANAGEMENT APPROACH: ASSESSMENT OF SUPPLIERS’ EMPLOYMENT PRACTICES

<table>
<thead>
<tr>
<th>G4-EN19</th>
<th>• Indicate the number of cases of discrimination occurring during the period covered by the report.</th>
</tr>
</thead>
<tbody>
<tr>
<td>G4-EN19</td>
<td>• Indicate the number and percentage of contracts and significant investment agreements that include human-rights clauses or have been analysed for human-rights issues.</td>
</tr>
<tr>
<td>G4-EN20</td>
<td>• Indicate the number of cases of discrimination occurring during the period covered by the report.</td>
</tr>
<tr>
<td>G4-EN20</td>
<td>• Indicate the number of cases of discrimination occurring during the period covered by the report.</td>
</tr>
<tr>
<td>G4-EN20</td>
<td>• Indicate the number of cases of discrimination occurring during the period covered by the report.</td>
</tr>
</tbody>
</table>

### MANAGEMENT APPROACH: HUMAN-RIGHTS INDICATORS

<table>
<thead>
<tr>
<th>G4-HR1</th>
<th>• Indicate the percentage of new suppliers examined according to criteria related to employment practices.</th>
</tr>
</thead>
<tbody>
<tr>
<td>G4-HR2</td>
<td>• Indicate the percentage of new suppliers examined according to criteria related to employment practices.</td>
</tr>
</tbody>
</table>

### MANAGEMENT APPROACH: INVESTMENT

<table>
<thead>
<tr>
<th>G4-HR3</th>
<th>• Indicate the number of cases of discrimination occurring during the period covered by the report.</th>
</tr>
</thead>
<tbody>
<tr>
<td>G4-HR3</td>
<td>• Indicate the percentage of new suppliers examined according to criteria related to employment practices.</td>
</tr>
</tbody>
</table>

### MANAGEMENT APPROACH: NON-DISCRIMINATION

<table>
<thead>
<tr>
<th>G4-HR4</th>
<th>• Indicate the percentage of new suppliers examined according to criteria related to employment practices.</th>
</tr>
</thead>
<tbody>
<tr>
<td>G4-HR4</td>
<td>• Indicate the percentage of new suppliers examined according to criteria related to employment practices.</td>
</tr>
</tbody>
</table>
No environment-related complaints have been received.

FCC Aqualia’s suppliers, given their business, have no significant environmental impact, although they are required to comply 100% with environmental criteria when applicable, as described on page 58.

Social benefits are independent of the working day and include: subsidized loans, life and accident insurance and family support.

Number of employees with maternity leave: 113
Number of employees with paternity leave: 96
100% of those affected enjoy the corresponding leave periods and the number returning to work and then remaining at work is 100%.

Advance-warning periods are defined under the relevant collective-bargaining agreements. The collective-bargaining agreements currently in effect include conditions for consulting and negotiation.

39% of workers are represented on H&S committees. H&S committees are mostly set up at FCC Aqualia services.

In 2013 there were 2 fatal accidents in Mexico.

There is only a residual risk of occupational disease, although in 2013 there were no cases, thanks to the OHS measures implemented.

No performance assessments have been carried out.

Corporate Governance Report 2013, 18-23. www.fcc.es

Basic salaries are fixed under collective-bargaining agreements and there are no differences between women and men.

FCC Aqualia’s suppliers, taking into account their business, have no real or potential significant negative impact on employment practices.

A single incident was recorded at FCC Aqualia, reported via the ethics channel. The incident was related to a breach of the "Relationships between Persons" section of the FCC Code of Ethics, specifically concerning mobbing and discrimination.
MANAGEMENT APPROACH: CHILD LABOUR

- G4-HR1: Indicate any workplace or suppliers with a significant risk of child labour and young workers exposed to dangerous tasks.
- G4-HR2: Indicate any workplace and suppliers with a significant risk of child labour in terms of the type of workplace (e.g. a factory) and supplier and countries or geographical areas where business activities are considered to pose a risk of this nature.
- Describe any measures adopted by the organisation during the period covered by the report with a view to contributing towards eradicating child labour.

MANAGEMENT APPROACH: FORCED LABOUR

- G4-HR6: Indicate any workplace and suppliers with a significant risk of forced labour, in terms of the type of workplace (e.g. a factory) and supplier and countries or geographical areas where business activities are considered to pose a risk of this nature.
- Describe any measures the organisation has adopted during the period covered by the report to contribute towards eradicating forced labour.

MANAGEMENT APPROACH: SECURITY MEASURES

- G4-HR7: Indicate what percentage of security personnel have been required to undertake specific training in the organisation’s policies and procedures regarding human rights and their application to security matters.
- Indicate whether the training requirements are also applied to other organisations from which security personnel are contracted.

MANAGEMENT APPROACH: RIGHTS OF INDEPENDENT PEOPLES

- G4-HR8: Indicate the number of cases of violations of the rights of indigenous peoples that have been identified during the period covered by the report.
- Describe the current situation and measures adopted, stating whether the organisation has studied the case; whether it is putting into practice a corrective plan; whether it has been applied and whether the results have been reviewed under a routine internal management process or whether no measures were taken due to the consequences of the case.

MANAGEMENT APPROACH: ASSESSMENT

- G4-HR9: Indicate the number and percentage of workplaces that have been examined regarding human rights or those where the impact on human rights has been assessed, broken down by country.

MANAGEMENT APPROACH: ASSESSMENT OF SUPPLIERS REGARDING HUMAN RIGHTS

- G4-HR10: Indicate the percentage of new suppliers that have been examined according to criteria related to human rights.
- G4-HR11: Indicate the number of suppliers whose social impact has been assessed.
- Indicate how many suppliers have actual significant negative impact on human rights.
- G4-HR12: Indicate any significant fines and non-monetary sanctions, broken down by the total monetary value of significant sanctions; number of non-monetary sanctions and proceedings brought before arbitration institutions.
- G4-HR13: Indicate the number of cases of violations of the rights of indigenous peoples that have been identified during the period covered by the report.
- Describe the current situation and measures adopted, stating whether the organisation has studied the case; whether it is putting into practice a corrective plan; whether it has been applied and whether the results have been reviewed under a routine internal management process or whether no measures were taken due to the consequences of the case.

MANAGEMENT APPROACH: MECHANISMS FOR COMPLAINTS RELATED TO HUMAN RIGHTS

- G4-HR14: Indicate the total number of complaints about human rights that have been made via formal complaint mechanisms during the period covered by the report.
- Indicate how many complaints were addressed during the period covered by the report and how many were settled during the period covered by the report.
- G4-HR15: Indicate the number of complaints about human rights made before the period covered by the report and settled during that period.

SOCIETY INDICATORS

MANAGEMENT APPROACH: LOCAL COMMUNITIES

- G4-S01: Indicate the percentage of workplaces where development programmes, impact assessments and participation in local communities have been implemented, including but not limited to:
  - social-impact assessments, e.g. assessments of impact from a gender perspective, based on participatory processes;
  - assessment and constant vigilance of environmental impact;
  - publication of the results of environmental- and social-impact assessments;
  - development programmes in local communities based on their needs;
  - plans for stakeholders’ participation based on their geographical distribution;
  - processes and committees for consulting with the local community in which vulnerable groups take part;
  - industrial-relations committees, OHS committees and other bodies for workers’ representation where impact can be managed;
  - formal processes for complaints from local communities.
- G4-S02: Indicate which operational workplaces have had or could have significant negative impact on local communities, referring to the location of the workplaces and their real or potential significant impact.

MANAGEMENT APPROACH: COMBATING CORRUPTION

- G4-S03: Indicate the number and percentage of centres where corruption-related risks have been assessed.
- G4-S04: Indicate the number and percentage of members of the governing body who have been informed of the organisation’s policies and procedures to combat corruption, broken down by region.
- G4-S05: Indicate the number and nature of confirmed cases of corruption.
- G4-S06: Indicate the number of confirmed cases of corruption for which any employee has been disciplined or dismissed.
- G4-S07: Indicate the number and percentage of workers who have received training in combating corruption, broken down by professional category and region.
- G4-S08: Indicate any corruption-related court proceedings brought against the organisation or its employees during the period covered by the report and the outcome of each case.

MANAGEMENT APPROACH: PUBLIC POLICY

- G4-S09: Indicate the monetary value of any political contributions made in cash or in kind, directly or indirectly, by the organisation, broken down by country and beneficiary.

MANAGEMENT APPROACH: UNFAIR COMPETITIVE PRACTICES

- G4-S010: Indicate the number and percentage of members of the governing body who have been informed of the organisation’s policies and procedures to combat corruption, broken down by region.
- G4-S011: Indicate any significant fines and non-monetary sanctions, broken down by the total monetary value of significant sanctions; number of non-monetary sanctions and proceedings brought before arbitration institutions.
- If the organisation has identified no breaches of legislation or regulations, a brief declaration to this effect will be sufficient.
- G4-S012: Indicate the number of cases of violations of the rights of indigenous peoples that have been identified during the period covered by the report.
- Describe the current situation and measures adopted, stating whether the organisation has studied the case; whether it is putting into practice a corrective plan; whether it has been applied and whether the results have been reviewed under a routine internal management process or whether no measures were taken due to the consequences of the case.

MANAGEMENT APPROACH: REGULATORY COMPLIANCE

- G4-S013: Indicate any significant fines and non-monetary sanctions, broken down by the total monetary value of significant sanctions; number of non-monetary sanctions and proceedings brought before arbitration institutions.
- G4-S014: Indicate the number of cases of violations of the rights of indigenous peoples that have been identified during the period covered by the report.
- Describe the current situation and measures adopted, stating whether the organisation has studied the case; whether it is putting into practice a corrective plan; whether it has been applied and whether the results have been reviewed under a routine internal management process or whether no measures were taken due to the consequences of the case.

MANAGEMENT APPROACH: ASSESSMENT OF SUPPLIERS’ SOCIAL IMPACT

- G4-S015: Indicate what percentage of new suppliers have been examined according to criteria related to social repercussions.
- G4-S016: Indicate the number of suppliers whose social impact has been assessed.
- Indicate how many suppliers have actual significant negative social impact.
- G4-S017: Indicate any significant fines and non-monetary sanctions, broken down by the total monetary value of significant sanctions; number of non-monetary sanctions and proceedings brought before arbitration institutions.
- If the organisation has identified no breaches of legislation or regulations, a brief declaration to this effect will be sufficient.
- G4-S018: Indicate the number of cases of violations of the rights of indigenous peoples that have been identified during the period covered by the report.
- Describe the current situation and measures adopted, stating whether the organisation has studied the case; whether it is putting into practice a corrective plan; whether it has been applied and whether the results have been reviewed under a routine internal management process or whether no measures were taken due to the consequences of the case.

MANAGEMENT APPROACH: MECHANISMS FOR COMPLAINTS RELATED TO SOCIAL IMPACT

- G4-S019: Indicate any significant fines and non-monetary sanctions, broken down by the total monetary value of significant sanctions; number of non-monetary sanctions and proceedings brought before arbitration institutions.
- If the organisation has identified no breaches of legislation or regulations, a brief declaration to this effect will be sufficient.
- G4-S020: Indicate the number of cases of violations of the rights of indigenous peoples that have been identified during the period covered by the report.
- Describe the current situation and measures adopted, stating whether the organisation has studied the case; whether it is putting into practice a corrective plan; whether it has been applied and whether the results have been reviewed under a routine internal management process or whether no measures were taken due to the consequences of the case.

MANAGEMENT APPROACH: ASSESSMENT OF SUPPLIERS’ SOCIAL IMPACT

- G4-S021: Indicate what percentage of new suppliers have been examined according to criteria related to social repercussions.
- G4-S022: Indicate the number of suppliers whose social impact has been assessed.
- Indicate how many suppliers have actual significant negative social impact.
- G4-S023: Indicate any significant fines and non-monetary sanctions, broken down by the total monetary value of significant sanctions; number of non-monetary sanctions and proceedings brought before arbitration institutions.
- If the organisation has identified no breaches of legislation or regulations, a brief declaration to this effect will be sufficient.
- G4-S024: Indicate the number of cases of violations of the rights of indigenous peoples that have been identified during the period covered by the report.
- Describe the current situation and measures adopted, stating whether the organisation has studied the case; whether it is putting into practice a corrective plan; whether it has been applied and whether the results have been reviewed under a routine internal management process or whether no measures were taken due to the consequences of the case.

MANAGEMENT APPROACH: MECHANISMS FOR COMPLAINTS RELATED TO SOCIAL IMPACT
FCC Aqualia and its suppliers, taking into account their business, have no significant risk of cases of child labour or young workers exposed to dangerous tasks.

FCC Aqualia operates in countries where there are no risks to indigenous populations.

FCC Aqualia operates in countries where human rights are not considered to be at risk, and therefore no assessments are carried out.

FCC Aqualia considers that its suppliers have no risk of compliance with human rights and therefore no assessments are made. However they are obliged to comply with a code of ethics.

In countries where the local legislation does not assure human rights such as freedom of association or the prevention of child and forced labour, FCC Aqualia always upholds the principles set out in the Universal Declaration of Human Rights, in the provisions of the World Labour Organisation, the Tripartite Declaration, the OECD and the United Nations Global Compact. FCC Aqualia complies with the applicable legislation everywhere it operates, and always in line with the group’s code of ethics.

No operational workplaces have or could have any significant negative impact on local communities.

FCC Aqualia CSR Report 2011, page 47

100%

There have been no cases of corruption or court proceedings.

FCC Aqualia makes no contributions of this type.

FCC Aqualia has received no complaints related to unfair competitive conduct or similar matters.

FCC Aqualia has received no fines or sanctions for any breaches of regulations.

FCC Aqualia considers that its suppliers have no negative risks of social impact and therefore no assessments have been carried out.

FCC Aqualia considers that its suppliers have no negative risks of social impact and therefore no assessments have been carried out.

No complaints have been made about social impact.
### G4-PR1 Indicators of Product Liability

- Indicate the percentage of categories of significant products and services whose impact on health and safety has been assessed to encourage improvements.
- Indicate the number of incidents leading to breaches of regulations or voluntary codes on the health and safety of products and services in the period covered by the report, broken down into breaches of regulations involving a fine or punishment; breaches of regulations involving a disciplinary admonishment; and breaches of voluntary codes.
- Indicate whether the organisation has identified any breaches of regulations or voluntary codes, a brief declaration to this effect will be sufficient.

### G4-PR2 Management Approach: Marketing Communications

- Indicate whether the organisation sells any products that are prohibited on certain markets and/or questioned by stakeholders or subject to public debate.
- Indicate how the organisation has responded to questions or doubts about such products.
- Indicate the number of breaches of regulations and voluntary codes regarding marketing communications, e.g. advertising, PR and sponsorships, broken down into: breaches of regulations involving a fine or punishment; breaches of regulations involving a disciplinary admonishment; and breaches of voluntary codes.

### G4-PR3 Management Approach: Customer Privacy

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

### G4-PR4 Management Approach: Customer Privacy

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

### G4-PR5 Management Approach: Customer Privacy

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

### G4-PR6 Management Approach: Customer Privacy

- Indicate whether the organisation has identified any products that are prohibited on certain markets and/or questioned by stakeholders or subject to public debate.
- Indicate how the organisation has responded to questions or doubts about such products.

### G4-PR7 Management Approach: Customer Privacy

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

### G4-PR8 Management Approach: Regulatory Compliance

- Indicate the monetary value of any significant fines for breaching regulations or regulations on the supply and use of products and services.
- If the organisation has identified no breaches of legislation or regulations, a brief declaration to this effect will be sufficient.
| Code of Ethics | No breaches have occurred related to regulations on information about the service. | Yes, 83 |
| 37 | No breaches have occurred related to regulations on information about the service. | Yes, 83 |
| FCC Aqua I markets no products that are prohibited or questioned by stakeholders. | Yes, 83 |
| 36 | No breaches have occurred related to regulations on information about the service. | Yes, 83 |
| 35 | No breaches have occurred related to regulations on information about the service. | Yes, 83 |
| 34 | No breaches have occurred related to regulations on information about the service. | Yes, 83 |
| 33 | No breaches have occurred related to regulations on information about the service. | Yes, 83 |
| 32 | No breaches have occurred related to regulations on information about the service. | Yes, 83 |
| 31 | No breaches have occurred related to regulations on information about the service. | Yes, 83 |
| 30 | No breaches have occurred related to regulations on information about the service. | Yes, 83 |
| 29 | No breaches have occurred related to regulations on information about the service. | Yes, 83 |
| 28 | No breaches have occurred related to regulations on information about the service. | Yes, 83 |
| 27 | No breaches have occurred related to regulations on information about the service. | Yes, 83 |
| 26 | No breaches have occurred related to regulations on information about the service. | Yes, 83 |
| 25 | No breaches have occurred related to regulations on information about the service. | Yes, 83 |
| 24 | No breaches have occurred related to regulations on information about the service. | Yes, 83 |
| 23 | No breaches have occurred related to regulations on information about the service. | Yes, 83 |
| 22 | No breaches have occurred related to regulations on information about the service. | Yes, 83 |
| 21 | No breaches have occurred related to regulations on information about the service. | Yes, 83 |
| 20 | No breaches have occurred related to regulations on information about the service. | Yes, 83 |
| 19 | No breaches have occurred related to regulations on information about the service. | Yes, 83 |
| 18 | No breaches have occurred related to regulations on information about the service. | Yes, 83 |
| 17 | No breaches have occurred related to regulations on information about the service. | Yes, 83 |
| 16 | No breaches have occurred related to regulations on information about the service. | Yes, 83 |
| 15 | No breaches have occurred related to regulations on information about the service. | Yes, 83 |
| 14 | No breaches have occurred related to regulations on information about the service. | Yes, 83 |
| 13 | No breaches have occurred related to regulations on information about the service. | Yes, 83 |
| 12 | No breaches have occurred related to regulations on information about the service. | Yes, 83 |
| 11 | No breaches have occurred related to regulations on information about the service. | Yes, 83 |
| 10 | No breaches have occurred related to regulations on information about the service. | Yes, 83 |
| 9 | No breaches have occurred related to regulations on information about the service. | Yes, 83 |
| 8 | No breaches have occurred related to regulations on information about the service. | Yes, 83 |
| 7 | No breaches have occurred related to regulations on information about the service. | Yes, 83 |
| 6 | No breaches have occurred related to regulations on information about the service. | Yes, 83 |
| 5 | No breaches have occurred related to regulations on information about the service. | Yes, 83 |
| 4 | No breaches have occurred related to regulations on information about the service. | Yes, 83 |
| 3 | No breaches have occurred related to regulations on information about the service. | Yes, 83 |
| 2 | No breaches have occurred related to regulations on information about the service. | Yes, 83 |
| 1 | No breaches have occurred related to regulations on information about the service. | Yes, 83 |

No incidents have occurred as a result of any breaches of regulations or voluntary codes on the health and safety of products and services.
MATERIALITY MATTERS

Global Reporting Initiative™

AT THE TIME OF PUBLICATION THE G4-17 TO G4-27 DISCLOSURES WERE CORRECTLY LOCATED IN THIS G4 CONTENT INDEX AND FINAL REPORT.
AENOR Asociación Española de Normalización y Certificación

SUSTAINABLE VERIFICATION REPORT

VMS-Nº 014/14

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

FCC AQUALIA

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

Legal deposit number: M-18990-2014

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

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

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

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

Issued on: 26th June 2014

Avelino BRITO
Chief Executive Officer