

# GRI Index

GENERAL STANDARD DISCLOSURES			
General standard disclosures	Page (or link)	Omissions	External assurance
<b>STRATEGY AND ANALYSIS</b>			
G4-1	Chairman's Statement (p. 4-7)	Not applicable	Yes ( Independent Assurance Report p. 195-197)
G4-2	ACCIONA's Commitment (p. 32-34)	Not applicable	Yes ( Independent Assurance Report p. 195-197)
<b>ORGANIZATIONAL PROFILE</b>			
G4-3	Company Profile (p. 10)	Not applicable	Yes ( Independent Assurance Report p. 195-197)
G4-4	Company Profile (p. 11-12)	Not applicable	Yes ( Independent Assurance Report p. 195-197)
G4-5	2013 Corporate Governance Report (p.1)	Not applicable	Yes ( Independent Assurance Report p. 195-197)
G4-6	Company Profile (p. 8-9)	Not applicable	Yes ( Independent Assurance Report p. 195-197)
G4-7	2013 Corporate Governance Report (p. 1-2)	Not applicable	Yes ( Independent Assurance Report p. 195-197)
G4-8	Company Profile (p. 8-9;11); Value Circle (p. 139)	Not applicable	Yes ( Independent Assurance Report p. 195-197)
G4-9	Triple Bottom Line (p. 14; 17)	Not applicable	Yes ( Independent Assurance Report p. 195-197)
G4-10	People (p. 51)	Not applicable	Yes ( Independent Assurance Report p. 195-197)
G4-11	People (p. 60)	Not applicable	Yes ( Independent Assurance Report p. 195-197)
G4-12	Value Circle (p. 128-132)	Not applicable	Yes ( Independent Assurance Report p. 195-197)
G4-13	2013 Annual Accounts (p.156); Good Governance (p. 41)	Not applicable	Yes ( Independent Assurance Report p. 195-197)
G4-14	Good Governance (p. 46-47)	Not applicable	Yes ( Independent Assurance Report p. 195-197)
G4-15	Dissemination and leadership (p. 164-166); Good governance (p. 44)	Not applicable	Yes ( Independent Assurance Report p. 195-197)
G4-16	Dissemination and leadership (p. 164-166)	Not applicable	Yes ( Independent Assurance Report p. 195-197)
<b>IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES</b>			
G4-17	About this report (p.174); 2013 Annual Accounts (p.130-149)	Not applicable	Yes ( Independent Assurance Report p. 195-197)
G4-18	Materiality Analysis (p. 176);About this report (p. 174-175)	Not applicable	Yes ( Independent Assurance Report p. 195-197)
G4-19	Materiality Analysis (p. 180-185)	Not applicable	Yes ( Independent Assurance Report p. 195-197)
G4-20	Materiality Analysis (p. 184-185)	Not applicable	Yes ( Independent Assurance Report p. 195-197)
G4-21	Materiality Analysis (p. 184-185)	Not applicable	Yes ( Independent Assurance Report p. 195-197)
G4-22	About this report (p. 175)	Not applicable	Yes ( Independent Assurance Report p. 195-197)
G4-23	About this report (p. 175)	Not applicable	Yes ( Independent Assurance Report p. 195-197)

GENERAL STANDARD DISCLOSURES			
General standard disclosures	Page (or link)	Omissions	External assurance
<b>STAKEHOLDER ENGAGEMENT</b>			
G4-24	Materiality Analysis (p. 177-179)	Not applicable	Yes ( Independent Assurance Report p. 195-197)
G4-25	Materiality Analysis (p. 179); Stakeholder engagement (p. 157)	Not applicable	Yes ( Independent Assurance Report p. 195-197)
G4-26	Materiality Analysis (p. 179); Stakeholder engagement (p.157-161)	Not applicable	Yes ( Independent Assurance Report p. 195-197)
G4-27	Stakeholder engagement (p.157-161)	Not applicable	Yes ( Independent Assurance Report p. 195-197)
<b>REPORT PROFILE</b>			
G4-28	2013	Not applicable	Yes ( Independent Assurance Report p. 195-197)
G4-29	2012	Not applicable	Yes ( Independent Assurance Report p. 195-197)
G4-30	About this report (p. 174)	Not applicable	Yes ( Independent Assurance Report p. 195-197)
G4-31	responsabilidadcorporativa@acciona.es	Not applicable	Yes ( Independent Assurance Report p. 195-197)
G4-32	About this report (p. 174); GRI Index (included at the end of the Sustainability Report every year)	Not applicable	Yes ( Independent Assurance Report p. 195-197)
G4-33	About this report (p. 174); Independent Assurance Report (p. 195-197)	Not applicable	Yes ( Independent Assurance Report p. 195-197)
<b>GOVERNANCE</b>			
G4-34	ACCIONA's Commitment (p. 38-39); Good governance (p. 42)	Not applicable	Yes ( Independent Assurance Report p. 195-197)
G4-35	ACCIONA's Commitment (p. 38-39)		Yes ( Independent Assurance Report p. 195-197)
G4-36	ACCIONA's Commitment (p. 39)		Yes ( Independent Assurance Report p. 195-197)
G4-37	ACCIONA's Commitment (p. 38-39); Good governance (p. 41)		
G4-38	Good governance (p. 42)		Yes ( Independent Assurance Report p. 195-197)
G4-39	Good governance (p. 42); 2013 Corporate Governance Report (p. 22-23)		
G4-40	2013 Corporate Governance Report (p. 20-21)		Yes ( Independent Assurance Report p. 195-197)
G4-41	2013 Corporate Governance Report (p. 40-41)		Yes ( Independent Assurance Report p. 195-197)
G4-42	2013 Corporate Governance Report (p. 16); ACCIONA's Commitment (p. 38-39)		Yes ( Independent Assurance Report p. 195-197)
G4-43	2013 Corporate Governance Report (p. 16); ACCIONA's Commitment (p. 38-39)		Yes ( Independent Assurance Report p. 195-197)

GENERAL STANDARD DISCLOSURES			
General standard disclosures	Page (or link)	Omissions	External assurance
G4-44	Good governance (p. 43); 2013 Corporate Governance Report (p. 21-22)		Yes ( Independent Assurance Report p. 195-197)
G4-45	ACCIONA's Commitment (p. 38-39); Good governance (p. 46-47)		Yes ( Independent Assurance Report p. 195-197)
G4-46	Good governance (p. 46-47)		Yes ( Independent Assurance Report p. 195-197)
G4-47	ACCIONA's Commitment (p. 38-39); Good governance (p. 46-47)		Yes ( Independent Assurance Report p. 195-197)
G4-48	ACCIONA's Commitment (p. 38)		Yes ( Independent Assurance Report p. 195-197)
G4-49	2013 Corporate Governance Report (p. 51)		Yes ( Independent Assurance Report p. 195-197)
G4-50	ACCIONA's Commitment (p. 38-39)		Yes ( Independent Assurance Report p. 195-197)
G4-51	2013 Annual Report on Remuneration of Directors		Yes ( Independent Assurance Report p. 195-197)
G4-52	2013 Annual Report on Remuneration of Directors		Yes ( Independent Assurance Report p. 195-197)
G4-53	2013 Annual Report on Remuneration of Directors; Good governance (p. 40; 43)		Yes ( Independent Assurance Report p. 195-197)
G4-54		Due to the recent reorganization of the Company's business divisions and the effect that this reorganization has on the distribution of employees and executives, both in Spain and in our markets, the information on these ratios is still confidential and subject to changes that cause this data not to be available until this internal reorganization process is completed.	Yes ( Independent Assurance Report p. 195-197)
G4-55		Due to the recent reorganization of the Company's business divisions and the effect that this reorganization has on the distribution of employees and executives, both in Spain and in our markets, the information on these ratios is still confidential and subject to changes that cause this data not to be available until this internal reorganization process is completed.	Yes ( Independent Assurance Report p. 195-197)
ETHICS AND INTEGRITY			
G4-56	Good governance (p. 44)	Not applicable	Yes ( Independent Assurance Report p. 195-197)
G4-57	Good Governance (p. 45)		Yes ( Independent Assurance Report p. 195-197)
G4-58	Good Governance (p. 45)		Yes ( Independent Assurance Report p. 195-197)

SPECIFIC STANDARD DISCLOSURES			
DMA and Indicators	Page (or link)	Omissions	External assurance
<b>CATEGORY: ECONOMIC</b>			
<b>Material aspect: Procurement practices</b>			
G4-DMA	Value Circle (p. 131-135)		Yes ( Independent Assurance Report p. 195-197)
G4-EC9	Value Circle (p. 128)		Yes ( Independent Assurance Report p. 195-197)
<b>CATEGORY: ENVIRONMENTAL</b>			
<b>Material aspect: Materials</b>			
G4-DMA	Environment (p.120-122)		Yes ( Independent Assurance Report p. 195-197)
G4-EN1	Environment (p.120)		Yes ( Independent Assurance Report p. 195-197)
G4-EN2	Environment (p.121-122)		Yes ( Independent Assurance Report p. 195-197)
<b>Material aspect: Energy</b>			
G4-DMA	Environment (p. 99-101)		Yes ( Independent Assurance Report p. 195-197)
G4-EN3	Environment (p. 100)		Yes ( Independent Assurance Report p. 195-197)
G4-EN4	Environment (p. 101)		Yes ( Independent Assurance Report p. 195-197)
G4-EN5	Environment (p. 100)		Yes ( Independent Assurance Report p. 195-197)
G4-EN6	Environment (p.100)		Yes ( Independent Assurance Report p. 195-197)
G4-EN7	Environment (p.105)		Yes ( Independent Assurance Report p. 195-197)
CRE1	Environment (p.123)		Yes ( Independent Assurance Report p. 195-197)
<b>Material aspect: Water</b>			
G4-DMA	Environment (p.108-113)		Yes ( Independent Assurance Report p. 195-197)
G4-EN8	Environment (p.109)		Yes ( Independent Assurance Report p. 195-197)
G4-EN9	Environment (p.110)		Yes ( Independent Assurance Report p. 195-197)
G4-EN10	Environment (p.109)		Yes ( Independent Assurance Report p. 195-197)
CRE2	Environment (p.123)		Yes ( Independent Assurance Report p. 195-197)
<b>Material aspect: Biodiversity</b>			
G4-DMA	Environment (p.114-119)		Yes ( Independent Assurance Report p. 195-197)
G4-EN11	Environment (p.117; 125)		Yes ( Independent Assurance Report p. 195-197)
G4-EN12	Environment (p. 118)		Yes ( Independent Assurance Report p. 195-197)
G4-EN13	Environment (p.118-119)		Yes ( Independent Assurance Report p. 195-197)
G4-EN14	Environment (p.117)		Yes ( Independent Assurance Report p. 195-197)
<b>Material aspect: Emissions</b>			
G4-DMA	Environment (p.97-98; 102-106)		Yes ( Independent Assurance Report p. 195-197)
G4-EN15	Environment (p. 102)		Yes ( Independent Assurance Report p. 195-197)
G4-EN16	Environment (p. 102)		Yes ( Independent Assurance Report p. 195-197)
G4-EN17	Environment (p. 103)		Yes ( Independent Assurance Report p. 195-197)
G4-EN18	Environment (p. 102)		Yes ( Independent Assurance Report p. 195-197)
G4-EN19	Environment (p.102; 105)		Yes ( Independent Assurance Report p. 195-197)
G4-EN20	ACCIONA uses no ozone layer-depleting gases in its facilities.		Yes ( Independent Assurance Report p. 195-197)

SPECIFIC STANDARD DISCLOSURES			
DMA and Indicators	Page (or link)	Omissions	External assurance
G4-EN21	Environment (p. 105)		Yes ( Independent Assurance Report p. 195-197)
CRE3	Environment (p. 123)		Yes ( Independent Assurance Report p. 195-197)
CRE4	Environment (p. 123)		Yes ( Independent Assurance Report p. 195-197)
<b>Material aspect: Effluents and waste</b>			
G4-DMA	Environment (p.110; 120-122)		Yes ( Independent Assurance Report p. 195-197)
G4-EN22	Environment (p.111)		Yes ( Independent Assurance Report p. 195-197)
G4-EN23	Environment (p.121-122)		Yes ( Independent Assurance Report p. 195-197)
G4-EN24	Environment (p.122)		Yes ( Independent Assurance Report p. 195-197)
G4-EN25	Environment (p.121-122)		Yes ( Independent Assurance Report p. 195-197)
G4-EN26	Environment (p.110-111)		Yes ( Independent Assurance Report p. 195-197)
CRE5	Environment (p.120-121)		Yes ( Independent Assurance Report p. 195-197)
<b>Material aspect: Products and services</b>			
G4-DMA	Environment (p.105); Innovation (p. 86-87); Company Profile (p. 12)		Yes ( Independent Assurance Report p. 195-197)
G4-EN27	Environment (p.105); Innovation (p. 86-87); Company Profile (p. 12)		Yes ( Independent Assurance Report p. 195-197)
G4-EN28	In ACCIONA's activity, only three products are produced: wines bottled in reusable glass, wind turbines and dwellings, where the useful life of the latter two categories are long-lasting and have not reached their end-of-life.		Yes ( Independent Assurance Report p. 195-197)
<b>Material aspect: Regulatory compliance</b>			
G4-DMA	Environment (p.124)		Yes ( Independent Assurance Report p. 195-197)
G4-EN29	Environment (p.124)		Yes ( Independent Assurance Report p. 195-197)
<b>Material aspect: Transport</b>			
G4-DMA	Environment (p.106)		Yes ( Independent Assurance Report p. 195-197)
G4-EN30	Environment (p.106)		Yes ( Independent Assurance Report p. 195-197)
<b>Material aspect: Overall</b>			
G4-DMA	Environment (p.90-96)		Yes ( Independent Assurance Report p. 195-197)
G4-EN31	Environment (p.90)		Yes ( Independent Assurance Report p. 195-197)
<b>Material aspect: Supplier environmental assessment</b>			
G4-DMA	Value Circle (p. 131-134)		Yes ( Independent Assurance Report p. 195-197)
G4-EN32	Value Circle (p. 132-134)		Yes ( Independent Assurance Report p. 195-197)
G4-EN33	Value Circle (p. 133)		Yes ( Independent Assurance Report p. 195-197)
<b>Material aspect: Environmental grievance mechanisms</b>			
G4-DMA	Good Governance (p. 45); Society (p. 147-148)		Yes ( Independent Assurance Report p. 195-197)
G4-EN34	Good governance (p. 45)		Yes ( Independent Assurance Report p. 195-197)

SPECIFIC STANDARD DISCLOSURES			
DMA and Indicators	Page (or link)	Omissions	External assurance
<b>CATEGORY: SOCIAL PERFORMANCE</b>			
<b>Sub-category: Labor practices and decent work</b>			
<b>Material aspect: Employment</b>			
G4-DMA	People (p. 50); Value Circle (p. 133)		Yes ( Independent Assurance Report p. 195-197)
G4-LA1	People (p. 52; 60)		Yes ( Independent Assurance Report p. 195-197)
G4-LA2	People (p. 57)		Yes ( Independent Assurance Report p. 195-197)
G4-LA3	People (p. 52)		Yes ( Independent Assurance Report p. 195-197)
<b>Material aspect: Occupational health and safety</b>			
G4-DMA	People (p. 64-75)		Yes ( Independent Assurance Report p. 195-197)
G4-LA5	People (p. 74)		Yes ( Independent Assurance Report p. 195-197)
G4-LA6	People (p. 64; 69-70)		Yes ( Independent Assurance Report p. 195-197)
G4-LA7	People (p. 70)		Yes ( Independent Assurance Report p. 195-197)
G4-LA8	People (p. 74)		Yes ( Independent Assurance Report p. 195-197)
CRE6	People (p. 71)		Yes ( Independent Assurance Report p. 195-197)
<b>Material aspect: Training and education</b>			
G4-DMA	People (p. 54-56; 67-68)		Yes ( Independent Assurance Report p. 195-197)
G4-LA9	People (p. 55)		Yes ( Independent Assurance Report p. 195-197)
G4-LA10	People (p. 56; 59)		Yes ( Independent Assurance Report p. 195-197)
G4-LA11	People (p. 57)		Yes ( Independent Assurance Report p. 195-197)
<b>Material aspect: Diversity and equal opportunity</b>			
G4-DMA	People (p. 60-63)		Yes ( Independent Assurance Report p. 195-197)
G4-LA12	People (p. 50; 60; 63); Good governance (p. 42)		Yes ( Independent Assurance Report p. 195-197)
<b>Material aspect: Supplier assessment for labor practices</b>			
G4-DMA	Value Circle (p. 131-135); People (p. 75)		Yes ( Independent Assurance Report p. 195-197)
G4-LA14	Value Circle (p. 132-134)		Yes ( Independent Assurance Report p. 195-197)
G4-LA15	Value Circle (p. 132-134)		Yes ( Independent Assurance Report p. 195-197)
<b>Sub-category Human rights</b>			
<b>Material aspect: Investment</b>			
G4-DMA	Society (p. 146-148); Value Circle (p. 132-134)		Yes ( Independent Assurance Report p. 195-197)
G4-HR1	Society (p. 146-148); Value Circle (p. 132-134)		Yes ( Independent Assurance Report p. 195-197)
G4-HR2	Good governance (p. 45)		Yes ( Independent Assurance Report p. 195-197)
<b>Material aspect: Freedom of association and collective bargaining</b>			
G4-DMA	People (p. 60); Good governance (p. 44); Value circle (p. 132-134)		Yes ( Independent Assurance Report p. 195-197)
G4-HR4	Value Circle (p. 133)		Yes ( Independent Assurance Report p. 195-197)
<b>Material aspect: Forced or compulsory labor</b>			
G4-DMA	Good governance (p. 44); Value circle (p. 132-134)		Yes ( Independent Assurance Report p. 195-197)
G4-HR6	Value Circle (p. 133)		Yes ( Independent Assurance Report p. 195-197)

SPECIFIC STANDARD DISCLOSURES			
DMA and Indicators	Page (or link)	Omissions	External assurance
<b>Material aspect: Indigenous rights</b>			
G4-DMA	Society (p.153)		Yes ( Independent Assurance Report p. 195-197)
G4-HR8	Good governance (p.45)		Yes ( Independent Assurance Report p. 195-197)
<b>Material aspect: Assessment</b>			
G4-DMA	Society (p. 146-148)		Yes ( Independent Assurance Report p. 195-197)
G4-HR9	Society (p. 145; 147)		Yes ( Independent Assurance Report p. 195-197)
<b>Material aspect: Supplier human rights assessment</b>			
G4-DMA	Value Circle (p. 132-134)		Yes ( Independent Assurance Report p. 195-197)
G4-HR10	Value Circle (p. 132-134)		Yes ( Independent Assurance Report p. 195-197)
G4-HR11	Value Circle (p. 133)		Yes ( Independent Assurance Report p. 195-197)
<b>Sub-category: Society</b>			
<b>Material aspect: Local communities</b>			
G4-DMA	Society (p. 146-153)		Yes ( Independent Assurance Report p. 195-197)
G4-SO1	Society (p. 144; 146-153)		Yes ( Independent Assurance Report p. 195-197)
G4-SO2	Society (p. 146-148)		Yes ( Independent Assurance Report p. 195-197)
CRE7	According to the information available to the Company, no population displacements were necessary in projects currently under way. Some houses have been expropriated in specific cases, when they were not compatible with the construction of infrastructure, and compensatory measures were taken. In most of the projects, the expropriations and dislodgements are carried out by the Customer before the Company takes any action.		Yes ( Independent Assurance Report p. 195-197)
<b>Material aspect: Anti-corruption</b>			
G4-DMA	Good Governance (p. 44-46)		Yes ( Independent Assurance Report p. 195-197)
G4-SO3	Good governance (p. 44-46)		Yes ( Independent Assurance Report p. 195-197)
G4-SO4	Good governance (p. 45)		Yes ( Independent Assurance Report p. 195-197)
G4-SO5	Good governance (p. 45)		Yes ( Independent Assurance Report p. 195-197)
<b>Material aspect: Anti-competitive behavior</b>			
G4-DMA	Good governance (p. 44)		Yes ( Independent Assurance Report p. 195-197)
G4-SO7	Between late 2010 and 2012, the Spanish National Competition Commission applied sanctions against the company "Compañía Trasmediterranea, S.A". Some of the time periods covered by the sanctions relate to dates in which ACCIONA did not manage that company. The Company also formally disagrees with the sanctions imposed, and it has filed an appeal against them in the Administrative Dispute Courts.		Yes ( Independent Assurance Report p. 195-197)

SPECIFIC STANDARD DISCLOSURES			
DMA and Indicators	Page (or link)	Omissions	External assurance
<b>Material aspect: Supplier assessment for impacts on society</b>			
G4-DMA	Value Circle (p. 132-134)		Yes ( Independent Assurance Report p. 195-197)
G4-SO9	Value Circle (p. 132-134)		Yes ( Independent Assurance Report p. 195-197)
G4-SO10	Value Circle (p. 130; 133)		Yes ( Independent Assurance Report p. 195-197)
<b>Sub-category: Product Responsibility</b>			
<b>Material aspect: Customer health and safety</b>			
G4-DMA	Value Circle (p. 142-143)		Yes ( Independent Assurance Report p. 195-197)
G4-PR1	Value Circle (p. 142-143)		Yes ( Independent Assurance Report p. 195-197)
G4-PR2	Value Circle (p. 143)		Yes ( Independent Assurance Report p. 195-197)
CRE8	Environment (p.123-124); Value Circle (p. 136)		Yes ( Independent Assurance Report p. 195-197)

