

GRI INDEX



GENERAL STANDARD DISCLOSURES			
General standard disclosures	Page (or link)	Omissions	External assurance
STRATEGY AND ANALYSIS			
G4-1	Chairman's Statement (p. 4-7)	Not applicable	Yes (Independent Assurance Report p. 221-223)
G4-2	ACCIONA's Commitment (p. 68-70)	Not applicable	Yes (Independent Assurance Report p. 221-223)
ORGANIZATIONAL PROFILE			
G4-3	Company Profile (p. 10)	Not applicable	Yes (Independent Assurance Report p. 221-223)
G4-4	Company Profile (p. 11-14)	Not applicable	Yes (Independent Assurance Report p. 221-223)
G4-5	2014 Corporate Governance Report (p. 1)	Not applicable	Yes (Independent Assurance Report p. 221-223)
G4-6	Company Profile (p. 12-13)	Not applicable	Yes (Independent Assurance Report p. 221-223)
G4-7	2014 Corporate Governance Report (p. 1-2)	Not applicable	Yes (Independent Assurance Report p. 221-223)
G4-8	Company Profile (p. 11-13)	Not applicable	Yes (Independent Assurance Report p. 221-223)
G4-9	Triple Bottom Line (p. 18-23)	Not applicable	Yes (Independent Assurance Report p. 221-223)
G4-10	People (p. 87 and p. 99)	Not applicable	Yes (Independent Assurance Report p. 221-223)
G4-11	At present, virtually all employee groups are covered by collective labor regulations in different countries (in certain countries, and for reasons of start-up or the legislation, there may be small groups of uncovered workers, which account for less than 1% of the total workforce). In 2014, a number of collective bargaining agreements in the Energy area were reviewed.	Not applicable	Yes (Independent Assurance Report p. 221-223)
G4-12	Value Circle (p. 158-165)	Not applicable	Yes (Independent Assurance Report p. 221-223)
G4-13	Annual Accounts 2014 (p. 168-170); Corporate Governance (p. 81)	Not applicable	Yes (Independent Assurance Report p. 221-223)
G4-14	Corporate Governance (p. 81-83)	Not applicable	Yes (Independent Assurance Report p. 221-223)
G4-15	Dissemination and Leadership (p. 199-203); Corporate Governance (p. 79)	Not applicable	Yes (Independent Assurance Report p. 221-223)
G4-16	Dissemination and Leadership (p. 199-203)	Not applicable	Yes (Independent Assurance Report p. 221-223)
MATERIAL ASPECTS AND BOUNDARIES			
G4-17	About this report (p. 8); Annual Accounts 2014 (p. 142)	Not applicable	Yes (Independent Assurance Report p. 221-223)
G4-18	About this report (p. 8-9); Materiality Analysis (p. 36)	Not applicable	Yes (Independent Assurance Report p. 221-223)

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G4-19	Materiality Analysis (p. 62-67)	Not applicable	Yes (Independent Assurance Report p. 221-223)
G4-20	Materiality Analysis (p. 62-67)	Not applicable	Yes (Independent Assurance Report p. 221-223)
G4-21	Materiality Analysis (p. 62-67)	Not applicable	Yes (Independent Assurance Report p. 221-223)
G4-22	About this report (p. 9)	Not applicable	Yes (Independent Assurance Report p. 221-223)
G4-23	About this report (p. 9)	Not applicable	Yes (Independent Assurance Report p. 221-223)
G4-24	Materiality Analysis (p. 37-38); Stakeholder engagement (p. 191)	Not applicable	Yes (Independent Assurance Report p. 221-223)
G4-25	Stakeholder engagement (p. 191)	Not applicable	Yes (Independent Assurance Report p. 221-223)
G4-26	Stakeholder engagement (p. 191-196)	Not applicable	Yes (Independent Assurance Report p. 221-223)
G4-27	Stakeholder engagement (p. 191-196)	Not applicable	Yes (Independent Assurance Report p. 221-223)
REPORT PROFILE			
G4-28	2014	Not applicable	Yes (Independent Assurance Report p. 221-223)
G4-29	2013	Not applicable	Yes (Independent Assurance Report p. 221-223)
G4-30	About this report (p. 8)	Not applicable	Yes (Independent Assurance Report p. 221-223)
G4-31	responsabilidadcorporativa@acciona.com	Not applicable	Yes (Independent Assurance Report p. 221-223)
G4-32	About this report (p. 8); GRI Index (p. 212)	Not applicable	Yes (Independent Assurance Report p. 221-223)
G4-33	About this report (p. 8); Independent Assurance Report (p. 221-223)	Not applicable	Yes (Independent Assurance Report p. 221-223)
GOVERNANCE			
G4-34	2014 Corporate Governance Report (p. 20-21; 25-27)	Not applicable	Yes (Independent Assurance Report p. 221-223)
G4-35	ACCIONA's Commitment (p. 74-75)		Yes (Independent Assurance Report p. 221-223)
G4-36	ACCIONA's Commitment (p. 75)		Yes (Independent Assurance Report p. 221-223)
G4-37	Corporate Governance (p. 74-75)		Yes (Independent Assurance Report p. 221-223)
G4-38	Corporate Governance (p. 77-78)		Yes (Independent Assurance Report p. 221-223)
G4-39	Corporate Governance (p. 77-78); 2014 Corporate Governance Report (p. 18-20)		Yes (Independent Assurance Report p. 221-223)
G4-40	2014 Corporate Governance Report (p. 17-18)		Yes (Independent Assurance Report p. 221-223)
G4-41	2014 Corporate Governance Report (p. 29-30)		Yes (Independent Assurance Report p. 221-223)

GENERAL STANDARD DISCLOSURES			
General standard disclosures	Page (or link)	Omissions	External assurance
G4-42	2014 Corporate Governance Report (p. 43)		Yes (Independent Assurance Report p. 221-223)
G4-43	Corporate Governance Report (p. 43); ACCIONA's Commitment (p. 74-75)		Yes (Independent Assurance Report p. 221-223)
G4-44	Corporate Governance (p. 79); 2014 Corporate Governance Report (p. 18-19)		Yes (Independent Assurance Report p. 221-223)
G4-45	Corporate Governance (p. 81-82); 2014 Corporate Governance Report (p. 30-31)		Yes (Independent Assurance Report p. 221-223)
G4-46	Corporate Governance (p. 81-82)		Yes (Independent Assurance Report p. 221-223)
G4-47	2014 Corporate Governance Report (p. 21)		Yes (Independent Assurance Report p. 221-223)
G4-48	ACCIONA's Commitment (p. 74)		Yes (Independent Assurance Report p. 221-223)
G4-49	2014 Corporate Governance Report (p. 34)		Yes (Independent Assurance Report p. 221-223)
G4-50	Corporate Governance (p. 80-81)		Yes (Independent Assurance Report p. 221-223)
G4-51	2014 Annual Report on Remuneration of Directors (p. 2)		Yes (Independent Assurance Report p. 221-223)
G4-52	2014 Annual Report on Remuneration of Directors (p. 2)		Yes (Independent Assurance Report p. 221-223)
G4-53	2014 Annual Report on Remuneration of Directors (p. 19-20); Corporate Governance (p. 79)		Yes (Independent Assurance Report p. 221-223)
G4-54		Due to the ongoing reorganization of the Company's business divisions and variable presence in the countries, with continuous new openings and significant geographical mobility in Spain and abroad, 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 generally or locally.	Yes (Independent Assurance Report p. 221-223)
G4-55		Due to the ongoing reorganization of the Company's business divisions and variable presence in the countries, with continuous new openings and significant geographical mobility in Spain and abroad, 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 generally or locally.	Yes (Independent Assurance Report p. 221-223)
ETHICS AND INTEGRITY			
G4-56	Corporate Governance (p. 79-80)	Not applicable	Yes (Independent Assurance Report p. 221-223)
G4-57	Corporate Governance (p. 80-81)		Yes (Independent Assurance Report p. 221-223)
G4-58	Corporate Governance (p. 80-81)		Yes (Independent Assurance Report p. 221-223)

SPECIFIC STANDARD DISCLOSURES			
DMA and Indicators	Page (or link)	Omissions	External assurance
CATEGORY: ECONOMY			
Material aspect: Procurement practices			
G4-DMA	Value Circle (p. 161)		Yes (Independent Assurance Report p. 221-223)
G4-EC9	Value Circle (p. 157-159)		Yes (Independent Assurance Report p. 221-223)
CATEGORY: ENVIRONMENT			
Material aspect: Materials			
G4-DMA	Environment (p. 149-151)		Yes (Independent Assurance Report p. 221-223)
G4-EN1	Environment (p. 149)		Yes (Independent Assurance Report p. 221-223)
G4-EN2	Environment (p. 150-151)		Yes (Independent Assurance Report p. 221-223)
Material aspect: Energy			
G4-DMA	Environment (p. 132-135)		Yes (Independent Assurance Report p. 221-223)
G4-EN3	Environment (p. 134)		Yes (Independent Assurance Report p. 221-223)
G4-EN4	Environment (p. 135)		Yes (Independent Assurance Report p. 221-223)
G4-EN5	Environment (p. 134-135)		Yes (Independent Assurance Report p. 221-223)
G4-EN6	Environment (p. 133-134)		Yes (Independent Assurance Report p. 221-223)
G4-EN7	Environment (p. 138)		Yes (Independent Assurance Report p. 221-223)
Material aspect: Water			
G4-DMA	Environment (p. 140-143)		Yes (Independent Assurance Report p. 221-223)
G4-EN8	Environment (p. 141; 143)		Yes (Independent Assurance Report p. 221-223)
G4-EN9	Environment (p. 142)		Yes (Independent Assurance Report p. 221-223)
G4-EN10	Environment (p. 141)		Yes (Independent Assurance Report p. 221-223)
Material aspect: Biodiversity			
G4-DMA	Environment (p. 144-148)		Yes (Independent Assurance Report p. 221-223)
G4-EN11	Environment (p. 147)		Yes (Independent Assurance Report p. 221-223)
G4-EN12	Environment (p. 147)		Yes (Independent Assurance Report p. 221-223)
G4-EN13	Environment (p. 147-148)		Yes (Independent Assurance Report p. 221-223)
G4-EN14	Environment (p. 147)		Yes (Independent Assurance Report p. 221-223)
Material aspect: Emissions			
G4-DMA	Environment (p. 132-133; 136-139)		Yes (Independent Assurance Report p. 221-223)
G4-EN15	Environment (p. 136)		Yes (Independent Assurance Report p. 221-223)
G4-EN16	Environment (p. 137)		Yes (Independent Assurance Report p. 221-223)
G4-EN17	Environment (p. 137)		Yes (Independent Assurance Report p. 221-223)
G4-EN18	Environment (p. 136)		Yes (Independent Assurance Report p. 221-223)
G4-EN19	Environment (p. 136; 138)		Yes (Independent Assurance Report p. 221-223)
G4-EN20	ACCIONA uses non- ozone layer-depleting gases in its facilities.		Yes (Independent Assurance Report p. 221-223)
G4-EN21	Environment (p. 138)		Yes (Independent Assurance Report p. 221-223)
Material aspect: Effluents and waste			
G4-DMA	Environment (p. 142; 149-151)		Yes (Independent Assurance Report p. 221-223)
G4-EN22	Environment (p. 142)		Yes (Independent Assurance Report p. 221-223)
G4-EN23	Environment (p. 150-151)		Yes (Independent Assurance Report p. 221-223)

SPECIFIC STANDARD DISCLOSURES			
DMA and Indicators	Page (or link)	Omissions	External assurance
G4-EN24	Environment (p. 151)		Yes (Independent Assurance Report p. 221-223)
G4-EN25	Environment (p. 150-151)		Yes (Independent Assurance Report p. 221-223)
G4-EN26	Environment (p. 142)		Yes (Independent Assurance Report p. 221-223)
Material aspect: Products and services			
G4-DMA	Environment (p. 138); Innovation (p. 120-123); Company Profile (p. 10)		Yes (Independent Assurance Report p. 221-223)
G4-EN27	Environment (p. 138); Innovation (p. 120-123); Company Profile (p. 10)		Yes (Independent Assurance Report p. 221-223)
G4-EN28	Given the nature of 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.		Yes (Independent Assurance Report p. 221-223)
Material aspect: Regulatory compliance			
G4-DMA	Environment (p. 154)		Yes (Independent Assurance Report p. 221-223)
G4-EN29	Environment (p. 154)		Yes (Independent Assurance Report p. 221-223)
Material aspect: Transport			
G4-DMA	Environment (p. 139)		Yes (Independent Assurance Report p. 221-223)
G4-EN30	Environment (p. 139)		Yes (Independent Assurance Report p. 221-223)
Material aspect: Overall			
G4-DMA	Environment (p. 126-131)		Yes (Independent Assurance Report p. 221-223)
G4-EN31	Environment (p. 126)		Yes (Independent Assurance Report p. 221-223)
Material aspect: Supplier environmental assessment			
G4-DMA	Value Circle (p. 161-168)		Yes (Independent Assurance Report p. 221-223)
G4-EN32	Value Circle (p. 161-168)		Yes (Independent Assurance Report p. 221-223)
G4-EN33	Value Circle (p. 165)		Yes (Independent Assurance Report p. 221-223)
Material aspect: Environment grievance mechanisms			
G4-DMA	Corporate Governance (p. 80-81); Society (p. 180-181)		Yes (Independent Assurance Report p. 221-223)
G4-EN34	Corporate Governance (p. 80-81)		Yes (Independent Assurance Report p. 221-223)
CATEGORY: SOCIAL PERFORMANCE			
Sub-category: Labor practices and decent work			
Material aspect: Employment			
G4-DMA	People (p. 86-87); Value Circle (p. 165-166)		Yes (Independent Assurance Report p. 221-223)
G4-LA1	People (p. 88; 99)		Yes (Independent Assurance Report p. 221-223)
G4-LA2	People (p. 95)		Yes (Independent Assurance Report p. 221-223)
G4-LA3	People (p. 88)		Yes (Independent Assurance Report p. 221-223)
Material aspect: Occupational health and safety			
G4-DMA	People (p. 102-111)		Yes (Independent Assurance Report p. 221-223)
G4-LA5	People (p. 109-110)		Yes (Independent Assurance Report p. 221-223)
G4-LA6	People (p. 102-106)		Yes (Independent Assurance Report p. 221-223)
G4-LA7	People (p. 106)		Yes (Independent Assurance Report p. 221-223)
G4-LA8	People (p. 109-110)		Yes (Independent Assurance Report p. 221-223)

SPECIFIC STANDARD DISCLOSURES			
DMA and Indicators	Page (or link)	Omissions	External assurance
Material aspect: Training and education			
G4-DMA	People (p. 90-93; 104)		Yes (Independent Assurance Report p. 221-223)
G4-LA9	People (p. 93)		Yes (Independent Assurance Report p. 221-223)
G4-LA10	People (p. 93-97)		Yes (Independent Assurance Report p. 221-223)
G4-LA11	People (p. 95)		Yes (Independent Assurance Report p. 221-223)
Material aspect: Diversity and equal opportunity			
G4-DMA	People (p. 98-101)		Yes (Independent Assurance Report p. 221-223)
G4-LA12	People (p. 86; 98-101); Corporate Governance (p. 78)		Yes (Independent Assurance Report p. 221-223)
G4-LA13	People (p. 100)		Yes (Independent Assurance Report p. 221-223)
Material aspect: Supplier assessment for labor practices			
G4-DMA	Value Circle (p. 161-168); People (p. 110)		Yes (Independent Assurance Report p. 221-223)
G4-LA14	Value Circle (p. 162-165)		Yes (Independent Assurance Report p. 221-223)
G4-LA15	Value Circle (p. 165-166)		Yes (Independent Assurance Report p. 221-223)
Sub-category: Human rights			
Material aspect: Investment			
G4-DMA	Society (p. 180-182); Value Circle (p. 162-165)		Yes (Independent Assurance Report p. 221-223)
G4-HR1	Society (p. 180-182); Value Circle (p. 162-165)		Yes (Independent Assurance Report p. 221-223)
G4-HR2	Corporate Governance (p. 79-81)		Yes (Independent Assurance Report p. 221-223)
Material aspect: Freedom of association and collective bargaining			
G4-DMA	People (p. 98-99); Corporate Governance (p. 79); Value Circle (p. 162-163)		Yes (Independent Assurance Report p. 221-223)
G4-HR4	Value Circle (p. 165-166)		Yes (Independent Assurance Report p. 221-223)
Material aspect: Forced or compulsory labor			
G4-DMA	Corporate Governance (p. 79); Value Circle (p. 162-163)		Yes (Independent Assurance Report p. 221-223)
G4-HR6	Value Circle (p. 165-166)		Yes (Independent Assurance Report p. 221-223)
Material aspect: Indigenous rights			
G4-DMA	Society (p. 184-188)		Yes (Independent Assurance Report p. 221-223)
G4-HR8	Corporate Governance (p. 81)		Yes (Independent Assurance Report p. 221-223)
Material aspect: Assessment			
G4-DMA	Society (p. 182-184)		Yes (Independent Assurance Report p. 221-223)
G4-HR9	Society (p. 179-180)		Yes (Independent Assurance Report p. 221-223)
Material aspect: Supplier human rights assessment			
G4-DMA	Value Circle (p. 162-167)		Yes (Independent Assurance Report p. 221-223)
G4-HR10	Value Circle (p. 162-167)		Yes (Independent Assurance Report p. 221-223)
G4-HR11	Value Circle (p. 165-166)		Yes (Independent Assurance Report p. 221-223)
Sub-category: Society			
Material aspect: Local communities			
G4-DMA	Society (p. 180-185)		Yes (Independent Assurance Report p. 221-223)
G4-SO1	Society (p. 178; 180-184)		Yes (Independent Assurance Report p. 221-223)
G4-SO2	Society (p. 180-182)		Yes (Independent Assurance Report p. 221-223)

SPECIFIC STANDARD DISCLOSURES			
DMA and Indicators	Page (or link)	Omissions	External assurance
Material aspect: Anti-corruption			
G4-DMA	Corporate Governance (p. 81-82)		Yes (Independent Assurance Report p. 221-223)
G4-SO3	Corporate governance (p. 81-82)		Yes (Independent Assurance Report p. 221-223)
G4-SO4	Corporate governance (p. 81)		Yes (Independent Assurance Report p. 221-223)
G4-SO5	Corporate governance (p. 81)		Yes (Independent Assurance Report p. 221-223)
Material aspect: Anti-competitive behavior			
G4-DMA	Corporate governance (p. 79-80)		Yes (Independent Assurance Report p. 221-223)
G4-SO7	Between late 2010 and 2012, the Spanish National Competition Commission applied sanctions against 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. 221-223)
Material aspect: Supplier assessment for impacts on society			
G4-DMA	Value Circle (p. 162-167)		Yes (Independent Assurance Report p. 221-223)
G4-SO9	Value Circle (p. 162-167)		Yes (Independent Assurance Report p. 221-223)
G4-SO10	Value Circle (p. 160; 165-166)		Yes (Independent Assurance Report p. 221-223)
Sub-category: Product responsibility			
Material aspect: Customer health and safety			
G4-DMA	Value Circle (p. 177)		Yes (Independent Assurance Report p. 221-223)
G4-PR1	Value Circle (p. 177)		Yes (Independent Assurance Report p. 221-223)
G4-PR2	Value Circle (p. 177)		Yes (Independent Assurance Report p. 221-223)
SECTORAL SUPPLEMENT: CONSTRUCTION & REAL ESTATE			
DMA and Indicators	Page (or link)	Omissions	External assurance
CRE1	Environment (p. 152; 153)		Yes (Independent Assurance Report p. 221-223)
CRE2	Environment (p. 152; 153)		Yes (Independent Assurance Report p. 221-223)
CRE3	Environment (p. 152; 153)		Yes (Independent Assurance Report p. 221-223)
CRE4	Environment (p. 152; 153)		Yes (Independent Assurance Report p. 221-223)
CRE5	Environment (p. 146-151)		Yes (Independent Assurance Report p. 221-223)
CRE6	People (p. 108)		Yes (Independent Assurance Report p. 221-223)
CRE7	According to the information available to the Company, no population displacements were necessary in the projects currently underway. Some houses have been expropriated in specific cases when they were not compatible with the construction of infrastructures, and compensation has been provided. 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. 221-223)
CRE8	Environment (p. 127, 129, 152-153)		Yes (Independent Assurance Report p. 221-223)

SECTORAL SUPPLEMENT: ELECTRIC UTILITIES			
DMA and Indicators	Page (or link)	Omissions	External assurance
EU1	Company Profile (p. 11); 2014 Results Report (p. 14)		Yes (Independent Assurance Report p. 221-223)
EU2	Performance by region (p. 25; 27; 29; 31), 2014 Results Report (p. 14)		Yes (Independent Assurance Report p. 221-223)
EU3	Value Circle (p. 173)		Yes (Independent Assurance Report p. 221-223)
EU4	ACCIONA does not have any significant activity regarding the transmission and distribution of electricity.		Yes (Independent Assurance Report p. 221-223)
EU5	Environment (p. 137)		Yes (Independent Assurance Report p. 221-223)
EU10	ACCIONA does not have any significant activity regarding the transmission and distribution of electricity.		Yes (Independent Assurance Report p. 221-223)
EU11	ACCIONA does not have a significant number of thermal power plants. These types of plants are used only for its own electricity consumption.		Yes (Independent Assurance Report p. 221-223)
EU12	ACCIONA does not have any significant activity regarding the transmission and distribution of electricity.		Yes (Independent Assurance Report p. 221-223)
EU13	Environment (p. 146-148)		Yes (Independent Assurance Report p. 221-223)
EU15	In accordance with the principles of non-discrimination, diversity and inclusion based on age, the Company does not make any projections regarding retirement in the short, medium or long term.		Yes (Independent Assurance Report p. 221-223)
EU17		The information systems available do not allow information regarding days worked to be broken down, since most contracts are entered into based on service and not hours/days contracted.	Yes (Independent Assurance Report p. 221-223)
EU18	People (p. 110)	The Company's information systems do not allow this information to be disclosed.	Yes (Independent Assurance Report p. 221-223)
EU22	According to the information available to the Company, no population displacements were necessary in the projects currently underway. Some houses have been expropriated in specific cases when they were not compatible with the construction of infrastructures, and compensation has been provided. 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. 221-223)
EU25	Value Circle (p. 177)		Yes (Independent Assurance Report p. 221-223)
EU26	ACCIONA does not have any significant activity regarding the transmission and distribution of electricity.		Yes (Independent Assurance Report p. 221-223)
EU27	ACCIONA does not have any significant activity regarding the transmission and distribution of electricity.		Yes (Independent Assurance Report p. 221-223)
EU28	ACCIONA does not have any significant activity regarding the transmission and distribution of electricity.		Yes (Independent Assurance Report p. 221-223)
EU29	ACCIONA does not have any significant activity regarding the transmission and distribution of electricity.		Yes (Independent Assurance Report p. 221-223)
EU30	ACCIONA does not have any significant activity regarding the transmission and distribution of electricity.		Yes (Independent Assurance Report p. 221-223)