

GRI
index

GRI index

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REPORT PARAMETERS			
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Report Scope and Boundary			
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3.7	State any specific limitations on the scope or boundary of the report (see completeness principle for explanation of scope).		About this Report: Pages 216-221
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GOVERNANCE, COMMITMENTS AND ENGAGEMENT			
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Commitments to external initiatives			
4.11	Explanation of whether and how the precautionary approach or principle is addressed by the organization.		Pages 33-36
4.12	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses.		Pages 58, 63, 110, 111, 132
4.13	"Memberships in associations (such as industry associations) and/or national/international advocacy organizations in which the organization: •Has positions in governance bodies; •Participates in projects or committees; •Provides substantive funding beyond routine membership dues; or •Views membership as strategic.		Pages 57, 110, 132

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Stakeholder Engagement			
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ECONOMIC			
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Economic Performance Pages 10-21			
PRINCIPAL	EC.1	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.	Page 12, 16-21
	EC.2	Financial implications and other risks and opportunities for the organization's activities due to climate change.	Pages 33-36, 146-147
	EC.3	Coverage of the organization's defined benefit plan obligations.	Pages 84-85
	EC.4	Significant financial assistance received from government.	Consolidated Financial Statements & Directors' Report 2009
Market presence			
	EC.5	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.	Page 84
PRINCIPAL	EC.6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.	Pages 49-50
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Indirect economic impacts			
PRINCIPAL	EC.8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.	Pages 30-32, 126-128
	EC.9	Understanding and describing significant indirect economic impacts, including the extent of impacts.	Pages 30-32, 126-128
ENVIRONMENTAL			
DISCLOSURE ON MANAGEMENT APPROACH			Pages 137, 167-169
Materials			
PRINC.	EN.1	Materials used by weight or volume.	GC8 Pages 193-199
	EN.2	Percentage of materials used that are recycled input materials.	GC8 Page 209
Energy			
PRINCIPAL	EN.3	Direct energy consumption by primary energy source.	GC8 Pages 142-144
	EN.4	Indirect energy consumption by primary source.	GC8 Pages 142-144
	EN.5	Energy saved due to conservation and efficiency improvements.	GC9 Pages 144-145, 179-181
	EN.6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.	GC9 Page 146
	EN.7	Initiatives to reduce indirect energy consumption and reductions achieved.	GC8 Page 157
Water			
PR.	EN.8	Total water withdrawal by source.	GC8 Pages 200-201
	EN.9	Water sources significantly affected by withdrawal of water.	Pages 200-201
	EN.10	Percentage and total volume of water recycled and reused.	GC8 Pages 200-201

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Biodiversity			
PRINCIPAL	EN.11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	GC8 Page 191
	EN.12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	GC8 Page 191
	EN.14	Strategies, current actions, and future plans for managing impacts on biodiversity.	Pages 191-192
Emissions			
PRINCIPAL	EN.16	Total direct and indirect greenhouse gas emissions by weight.	GC8 Pages: 142-144
	EN.17	Other relevant indirect greenhouse gas emissions by weight.	GC8 Page 163
	EN.18	Initiatives to reduce greenhouse gas emissions and reductions achieved.	GC9 Pages: 146-147, 157
PRINCIPAL	EN.19	Emissions of ozone-depleting substances by weight.	GC8 ACCIONA does not monitor activities that give rise to the emission of gases that deplete the ozone layer. Bearing in mind ACCIONA's activities, the Company believes that this is not a material indicator for ACCIONA, and it is not reported in this Report.
	EN.20	NOx, SOx, and other significant air emissions by type and weight.	GC8 Page 163
	EN.21	Total water discharge by quality and destination.	GC8 Pages 212-213
	EN.22	Total weight of waste by type and disposal method.	GC8 Pages 204-211
	EN.23	Total number and volume of significant spills.	GC8 ACCIONA management systems have detected no significant spillages.

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Products and services			
PRINCIPAL	EN.26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.	GC8 Pages 146, 174-175, 179-181
	EN.27	Percentage of products sold and their packaging materials that are reclaimed by category.	GC8 Given the nature of ACCIONA's activity, and on the basis of the materiality analysis carried out, the Company considers that for the time being this indicator is not material and that it does not need to be reported in this Report.
Compliance			
PRINC.	EN.28	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	GC8 Page 188
Transport			
General			
	EN.30	Total environmental protection expenditures and investments by type.	Page 190
SOCIAL: LABOR PRACTICES AND DECENT WORK			
DISCLOSURE ON MANAGEMENT APPROACH			Pages 75-76, 78-79, 99
1. Labor practices and ethics in the workplace			
Employment			
PRINCIPAL	LA.1	Total workforce by employment type, employment contract, and region.	Page 77
	LA.2	Total number and rate of employee turnover by age group, gender, and region.	Page 77
	LA.3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.	Page 85

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Labor/Management relations			
PRINCIPAL	LA.4	Percentage of employees covered by collective bargaining agreements.	GC3 Pages 94-95
	LA.5	Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements.	GC3 Pages 94-95
Occupational Health and Safety			
PRINCIPAL	LA.6	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs.	Pages 94-95
	LA.7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region.	Pages 109, 112
	LA.8	Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.	Pages 102-106, 112
	LA.9	Health and safety topics covered in formal agreements with trade unions.	Pages 94-95
Training and Education			
PRINC.	LA.10	Average hours of training per year per employee by employee category.	Pages 86-87
	LA.11	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	Pages 86-87, 105-106
	LA.12	Percentage of employees receiving regular performance and career development reviews.	Pages 80-81
Diversity and Equal Opportunity			
PRINCIPAL	LA.13	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.	GC6 Pages 76-77, 90
	LA.14	Ratio of basic salary of men to women by employee category.	The smallest male-female worker pay differential at ACCIONA occurs at management level.

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2. Human Rights			
DISCLOSURE ON MANAGEMENT APPROACH			Pages 40-46
Investment and Procurement Practices			
PRINCIPAL	HR.1	Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening.	GC1-GC2 Pages 44-45, 126
	HR.2	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.	GC1-GC2 Pages 44-45
Non-discrimination			
PR.	HR.4	Total number of incidents of discrimination and actions taken.	GC1-GC6 Pages 28, 44, 90
Freedom of Association and Collective Bargaining			
PRINCIPAL	HR.5	Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights.	GC3 Page 94
Abolition of Child Labor			
PRINCIPAL	HR.6	Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights.	GC5 In 2009, to the best of the Company's knowledge, there have been no cases of child exploitation at ACCIONA. The Company carries out regular materiality analysis in order to evaluate possible social risks that might arise in the main markets where it operates. ACCIONA has in place a Corporate Code of Conduct, an Ethical Channel (for reporting possible breaches) and a Code Committee whose mission it is to look into reported incidents.
Forced Labor			
PRINCIPAL	HR.7	Operations identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of forced or compulsory labor.	GC4 In 2009, to the best of the Company's knowledge, there have been no cases of forced/ compulsory labor at ACCIONA. The Company carries out material analysis on a regular basis in order to evaluate possible social risks that might arise in the main markets where it operates.

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Security Practices			
ADICIONAL	HR.8	Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations.	All ACCIONA orders and/or contracts include a clause requiring suppliers to comply with the 10 Principles of the Global Compact and current Spanish law on gender equality. It should be remembered that the companies accepted by Spain's Ministry of the Interior as suppliers of these kinds of services are required to provide their employees training on the basic rights of citizens as laid down in the Spanish Constitution.
Indigenous Rights			
ADICIONAL	HR.9	Total number of incidents of violations involving rights of indigenous people and actions taken.	In 2009, to the best of the Company's knowledge, there have been no cases of violation of indigenous workers' rights at ACCIONA. The Company carries out material analysis on a regular basis in order to evaluate possible social risks that might arise in the main markets where it operates.
3. Society			
DISCLOSURE ON MANAGEMENT APPROACH			Pages 117-118, 126-127
Community			
PRINCIPAL	SO.1	Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting.	Pages 122-125, 127-128
Corruption			
PRINCIPAL	SO.2	Percentage and total number of business units analyzed for risks related to corruption.	GC10 Pages 28-29
	SO.3	Percentage of employees trained in organization's anti-corruption policies and procedures.	GC10 Page 29
	SO.4	Actions taken in response to incidents of corruption.	GC10 In 2009, there were no cases of corruption at ACCIONA. Pages 28-29
Public Policy			
PRINCIPAL	SO.5	Public policy positions and participation in public policy development and lobbying.	ACCIONA's participation in public policymaking is in line with the Company's sustainability policies and objectives. Participation of this kind in the USA is registered in the corresponding Senate database. Page 121

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Legislative compliance			
PRINCIPAL	SO.8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	Page 188
4. Product responsibility			
DISCLOSURE ON MANAGEMENT APPROACH			Pages 41-43
Customer Health and Safety			
PRINCIPAL	PR.1	Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures.	Bearing in mind the nature of ACCIONA's activities, and on the basis of materiality studies carried out, the Company considers that this indicator is not material. ACCIONA carries out regular analysis and will report advances when it is considered opportune.
Product and Service Labeling			
PRINCIPAL	PR.3	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.	Bearing in mind the nature of ACCIONA's activities, and on the basis of materiality studies carried out, the Company considers that this indicator is not material. ACCIONA carries out regular analysis and will report advances when it is considered opportune.
	PR.5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	Pages 121, 172- 173
Marketing Communications			
PRINCIPAL	PR.6	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship	Pag. 121
Legislative compliance			
PRINCIPAL	PR.9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.	In 2009, to the best of the Company's knowledge, there have been no cases of non-compliance with the regulations governing the use of ACCIONA products and services. Bearing in mind the nature of ACCIONA's activities, and on the basis of materiality studies carried out, the Company considers that this indicator is not material. ACCIONA carries out regular analysis and will report advances when it is considered opportune.