


# GRI STANDARDS CONTENT INDEX

## GRI 102: General Contents

GRI STANDARD	DESCRIPTION	LOCATION/CONTENT
<b>1. ORGANIZATIONAL PROFILE</b>		
102-1	Name of the organisation	FCC Aqualia, S.A. In the document, instead of the trademark, Aqualia will be used
102-2	Activities, brands, products, and services	Pages 12-13, 42-43 The local websites can be found in the Aqualia link <a href="https://www.aqualia.com/en/web/aqualia-en/localwebsites">https://www.aqualia.com/en/web/aqualia-en/localwebsites</a>
102-3	Location of headquarters	Avda. del Camino de Santiago 40. 28050 Madrid. España
102-4	Location of operations	Pages 10-11 and 44-49
102-5	Ownership and legal form	Page 11
102-6	Markets served	Pages 44-49
102-7	Scale of the organisation	Pages 10-11 and 14-15
102-8	Information on employees and other workers	Pages 15 and 76
102-9	Supply chain	Pages 91-92
102-10	Significant changes to the organisation and its supply chain	Pages 4-7 and 18-21
102-11	Precautionary principle or approach	Pages 27-29 <a href="https://www.fcc.es/en/informe-anual-de-gobiernocorporativo">https://www.fcc.es/en/informe-anual-de-gobiernocorporativo</a> (Paragraph E. Risk Control and Management Systems)
102-12	External initiatives	Pages 36-37
102-13	Membership of associations	Pages 38-39
<b>2. STRATEGY</b>		
102-14	Statement from senior decision-makers	Pages 4-7
102-15	Key impacts, risks and opportunities	Pages 4-7; 24-25 and 73
<b>3. ETHICS AND INTEGRITY</b>		
102-16*	Values, principles, standards and norms of behaviour	Pages 26-29 
102-17	Mechanisms for advice and concerns about ethics	Pages 26-29

Material topics of the area:



Environmental



Governance




Labour



Social

\* Refers to issues that were identified as materials in the Analysis conducted between January and March 2019.

GRI STANDARD	DESCRIPTION	LOCATION/CONTENT
<b>4. GOVERNANCE</b>		
102-18	Governance structure	Pages 16-17
102-19	Delegating authority	Pages 16-17
102-20	Executive-level responsibility for economic, environmental and social topics	Pages 4-7
102-21	Consulting stakeholders on economic, environmental and social topics	Pages 33-35
102-22	Composition of the highest governance body and its committees	Pages 16-17
102-23	Chair of the highest governance body	Pages 16-17
102-24	Nominating and selecting the highest governance body	2018 Corporate Governance Report <a href="https://www.fcc.es/en/informe-anual-de-gobierno-corporativo">https://www.fcc.es/en/informe-anual-de-gobierno-corporativo</a> (A. Ownership Structure)
102-25	Conflicts of interest	2018 Corporate Governance Report <a href="https://www.fcc.es/en/informe-anual-de-gobierno-corporativo">https://www.fcc.es/en/informe-anual-de-gobierno-corporativo</a> (G. Degree of Compliance with Corporate Governance Recommendations)
102-26	Role of highest governance body in setting objectives, values and strategy	2018 Corporate Governance Report <a href="https://www.fcc.es/en/informe-anual-de-gobierno-corporativo">https://www.fcc.es/en/informe-anual-de-gobierno-corporativo</a> (C. Structure of the Company's Administration)
102-27	Collective knowledge of highest governance body	2018 Corporate Governance Report <a href="https://www.fcc.es/en/informe-anual-de-gobierno-corporativo">https://www.fcc.es/en/informe-anual-de-gobierno-corporativo</a> (C. Structure of the Company's Administration)
102-28	Evaluating the highest governance body's performance	2018 Corporate Governance Report <a href="https://www.fcc.es/en/informe-anual-de-gobierno-corporativo">https://www.fcc.es/en/informe-anual-de-gobierno-corporativo</a> (E. Risk Control and Management Systems)
102-29	Identifying and managing economic, environmental and social impacts	Pages 4-7 and 24-25
102-30 *	Effectiveness of risk management processes	Page 25 
102-31	Review of economic, environmental and social topics	2018 Corporate Governance Report <a href="https://www.fcc.es/en/informe-anual-de-gobierno-corporativo">https://www.fcc.es/en/informe-anual-de-gobierno-corporativo</a> (G. Degree of Compliance with Corporate Governance Recommendations). Economic, environmental and social issues are assessed at least annually
102-32	Highest governance body's role in sustainability reporting	Pages 4-7
102-33	Communicating critical concerns	Pages 4-7
102-34	Nature and total number of critical concerns	Pages 34-35

Material topics of the area:



Environmental



Governance








Labour



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GRI STANDARD	DESCRIPTION	LOCATION/CONTENT
<b>5. STAKEHOLDER ENGAGEMENT*</b>		
102-35	Remuneration policies	2018 Corporate Governance Report <a href="https://www.fcc.es/en/informe-anual-de-gobierno-corporativo">https://www.fcc.es/en/informe-anual-de-gobierno-corporativo</a> (A. Company remuneration policy for the current year)
102-36	Process for determining remuneration	2018 Corporate Governance Report <a href="https://www.fcc.es/en/informe-anual-de-gobierno-corporativo">https://www.fcc.es/en/informe-anual-de-gobierno-corporativo</a> (A. Company remuneration policy for the current year)
102-37	Stakeholders' involvement in remuneration	2018 Corporate Governance Report <a href="https://www.fcc.es/en/informe-anual-de-gobierno-corporativo">https://www.fcc.es/en/informe-anual-de-gobierno-corporativo</a> (B. General Meeting; H. Other Information of Interest)
102-40	List of stakeholder groups	Page 32 
102-41	Collective bargaining agreements	All employees are subject to collective bargaining agreements 
102-42	Identifying and selecting stakeholders	Page 32 
102-43	Approach to stakeholder engagement	Page 33 
102-44	Key topics and concerns raised	Pages 34-35 
<b>6. REPORTING PRACTICES</b>		
102-45	Entities included in the consolidated financial statements	<a href="https://www.aqualia.com/en/web/aqualia-en/financialinformation/">https://www.aqualia.com/en/web/aqualia-en/financialinformation/</a> annual-accounts Annex I .Page 107
102-46	Defining report content and topic boundaries	Pages 34-35
102-47	List of material topics	Pages 34-35
102-48	Restatements of information	Page 128
102-49	Changes in reporting	Page 128
102-50	Reporting period	Page 128
102-51	Date of most recent report	2017
102-52	Reporting cycle	Annual
102-53	Contact points for questions regarding the report	<a href="http://www.aqualia.com">www.aqualia.com</a>
102-54	Claims of reporting in accordance with GRI Standards	Page 128
102-55	GRI Content Index	Page 128
102-56	External assurance	Pages 130-137

Material topics of the area:



Environmental



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## GRI 200: Economic Standards

### MANAGEMENT APPROACH

## GRI 201: Economic Performance

GRI STANDARD	DESCRIPTION	LOCATION /CONTENT
MANAGEMENT APPROACH		PAGES 93-95
201-1	Direct economic value generated and distributed	Pages 94-95
201-2	Financial implications and other risks and opportunities due to climate change	Pages 24-25
201-3	Defined benefit plan obligations and other retirement plans	There are no retirement plans
201-4	Financial assistance received from government	Page 95 (Grants)

## GRI 203: Indirect economic impacts\*



GRI STANDARD	DESCRIPTION	LOCATION /CONTENT
MANAGEMENT APPROACH		PAGES 93-95
203-1	Infrastructure investments and services supported	Pages 14 and 93-95. 2018 Consolidated financial statements
203-2	Significant indirect economic impacts	Pages 4-7

## GRI 204: Procurement Practices\*



GRI STANDARD	DESCRIPTION	LOCATION /CONTENT
MANAGEMENT APPROACH		PAGES 91-92
204-1	Proportion of spending on local suppliers	Pages 91

## GRI 205: Anticorrupción\*



GRI STANDARD	DESCRIPTION	LOCATION /CONTENT
MANAGEMENT APPROACH		PAGE 26-29
205-1	Operations assessed for risks related to corruption	Page 26-29
205-2	Communication and training about anti-corruption policies and procedures	Page 26-29
205-3	Confirmed incidents of corruption and actions taken	In 2018, a case of fraud and a case of bribery was reported through the ethics channel. Both, once analysed, were dismissed

Material topics of the area:



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## GRI 300: Environmental standards

ENFOQUE DE GESTIÓN

### GRI 302: Energy\*

GRI STANDARD	DESCRIPTION	LOCATION /CONTENT
MANAGEMENT APPROACH		PAGES 98-99
302-1	Energy consumption within the organisation	Pages 104-106
302-2	Energy consumption outside the organisation	This information is unavailable
302-3	Energy intensity	Page 104. Covers consumption within the organisation
302-4	Reduction of energy consumption	Page 104
302-5	Reduction in energy requirements of products and services	Pages 104-109

### GRI 303: Water\*

GRI STANDARD	DESCRIPTION	LOCATION /CONTENT
MANAGEMENT APPROACH		PAGES 114-117
303-1	Water withdrawal by source	Page 116
303-2	Water sources significantly affected by withdrawal of water	Aqualia collects water through administrative concessions in which the competent water management authority decides on the collected point and quantities
303-3	Water recycled and reused	Page 117

### GRI 304: Biodiversity\*

GRI STANDARD	DESCRIPTION	LOCATION /CONTENT
MANAGEMENT APPROACH		PAGES 123-125
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Pages 123-125
304-2	Significant impacts of activities, products and services on biodiversity	There are no significant impacts
304-3	Habitats protected or restored	Pages 123-124
304-4	Species on the IUCN Red List of Threatened Species or national conservation lists whose habitats are in areas affected by the operations	This information is unavailable

Material topics of the area:



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## GRI 305: Emissions\*

GRI STANDARD	DESCRIPTION	LOCATION /CONTENT
MANAGEMENT APPROACH		PAGES 104-113
305-1	Direct GHG emissions (scope 1)	Page 106
305-2	Indirect GHG emissions when generating energy (scope 2)	Page 106
305-3	Other indirect (scope 3) GHG emissions	Page 106
305-4	GHG emissions intensity	Page 106
305-5	Reduction of GHG emissions	Page 106
305-6	Emissions of ozone-depleting substances (ODS)	Not applicable
305-7	Nitrogen oxides (NOx), sulphur oxides (SOx) and other significant air emissions	Not applicable

## GRI 306: Effluents and Waste (Circular Economy)\*

GRI STANDARD	DESCRIPTION	LOCATION /CONTENT
MANAGEMENT APPROACH		PAGES 114-117
306-1	Water discharge by quality and destination	892,707,507 m <sup>3</sup>
306-2	Waste by type and disposal method	Hazardous waste: 1,415.8 Mt (Disposal: 1,336.8 Mt and Recovery: 74.3 Mt) Non-hazardous waste: 565,479.0 Mt (Disposal: 107,742.3 Mt and Recovery: 457,736.7 Mt) Non-hazardous waste: refer to sludge from Spain, Portugal, Italy, Czech Republic, and Egypt No information available for Algeria, Saudi Arabia and United Arab Emirates
306-3	Significant spills	0
306-5	Water bodies affected by water discharge and/or runoff	0

## GRI 307: Environmental Compliance

GRI STANDARD	DESCRIPTION	LOCATION /CONTENT
MANAGEMENT APPROACH		PAGES 98-99
307-1	Non-compliance with environmental laws and regulations	Fines: 9,764 €

Material topics of the area:



Environmental



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## GRI 308: Supplier Environmental Assessment

GRI STANDARD	DESCRIPTION	LOCATION /CONTENT
MANAGEMENT APPROACH		PAGE 92
308-1	New suppliers that were screened using environmental criteria	100%
308-2	Negative environmental impacts in the supply chain and actions taken	Given their activities, Aqualia suppliers have no significant environmental impacts. However, they are required to fully comply with all applicable environmental criteria

## GRI 400: Social Standards

MANAGEMENT APPROACH

## GRI 401: Employment\*

GRI STANDARD	DESCRIPTION	LOCATION/CONTENT
MANAGEMENT APPROACH		
401-1	New employee hires and employee turnover	Page 77
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Page 78 Benefits are independent of the employment arrangement and include the following: subsidised loans, life insurance, accident insurance and family aid
401-3	Parental leave	Data for Spain: Employees with maternity leave: 29 Employees with paternity leave: 151 100% of the affected employees returned after maternity leave. The remaining requested paid leave to care for children and returned to work afterwards. 100% of the affected employees returned after paternity leave. 100% of the affected employees who returned after maternity/paternity leave were retained 12 months after their return

## Gri 402: Employee-Company Relations

GRI STANDARD	DESCRIPTION	LOCATION/CONTENT
MANAGEMENT APPROACH		
402-1	Minimum notice periods regarding operational changes	Minimum notice periods are defined by collective bargaining agreement. The valid collective bargaining agreements include conditions for consultation and negotiations

## Gri 403: Occupational health and safety\*

GRI STANDARD	DESCRIPTION	LOCATION/CONTENT
MANAGEMENT APPROACH		PAGES 85-88
403-1	Workers representation in formal joint management-worker health and safety committees	Page 85. 73.36% of Aqualia workers in Spain are represented in health and safety committees. H&S Committees are mainly constituted in Aqualia services
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	<p>Page 85. Aqualia staff: 233 accidents with sick leave, of which (161 in Spain). 106,372 Total days lost due to absenteeism (85,317 in Spain). Number of fatal accidents reported: 0</p> <p>During 2018 there were 3 fatal accidents involving subcontracted personnel.</p> <p>Breakdown of Frequency Index and seriousness by region:                      LATAM: FI 21.32/ SI 0.13                      MENA: FI 3.09/SI: 0.02                      EUROPE: FI 8.97/SI: 0.62</p> <p>Incidence rate of occupational diseases: there have been three cases</p>
403-3	Workers with high incidence or high risk of diseases related to their occupation	There is only a residual risk of occupational disease. In 2018, however, there were no occurrences thanks to preventive activity
403-4	Health and safety topics covered in formal agreements with trade unions	100%
403-5	Training of workers on health and safety at work	Page 86
403-6	Promotion of worker's health Pages	Pages 87-90
403-7	Systems for the prevention and mitigation of occupational risks directly related to the activity	Page 85
403-8	Workers covered by occupational risk prevention system	100%

## Gri 404: Training and Teaching\*

GRI STANDARD	DESCRIPTION	LOCATION/CONTENT
MANAGEMENT APPROACH		PAGES 82-84
404-1	Average hours of training per year per employee	Page 83
404-2	Programmes for upgrading employee skills and transition assistance programmes	Page 84
404-3	Percentage of employees receiving regular performance and career development reviews	Page 84. The number of people conducting performance evaluations is 86

Material topics of the area:



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## Gri 405: Diversity and Equal Opportunities\*

ESTÁNDAR GRI	DESCRIPCIÓN	LOCALIZACIÓN /CONTENIDO
MANAGEMENT APPROACH		PAGES 79-81
405-1	Diversity of governance bodies and employees	Pages 16-17 and 76-77 In the management team under 35: 0; between 36 and 55: 11 people; over 55: 8 people
405-2	Ratio of basic salary and remuneration of women to men	Page 80

## Gri 406: Non-Discrimination\*

GRI STANDARD	DESCRIPTION	LOCATION/CONTENT
MANAGEMENT APPROACH		PAGES 79-81
406-1	Incidents of discrimination and corrective actions taken	One case was detected and closed on 28/05/2018. It did not require any action

## Gri 410: Safety Practices

GRI STANDARD	DESCRIPTION	LOCATION/CONTENT
MANAGEMENT APPROACH		
410-1	Security personnel trained in human rights policies and procedures	Subcontracted staff receives 100% related training

## Gri 412: Human rights assessment\*

GRI STANDARD	DESCRIPTION	LOCATION/CONTENT
MANAGEMENT APPROACH		PAGES 91-92
412-1	Operations that have been subject to human rights reviews or impact assessments.	When dealing with Aqualia's suppliers and subcontractors, they are committed to the ten principles of the Global Compact
412-2	Employee training on human rights policies or procedures	There has been no training related to Human Rights
412-3	Significant investment agreements and contracts that include human rights clauses	100% of contracts with suppliers

## Gri 413: Local Communities\*

GRI STANDARD	DESCRIPTION	LOCATION/CONTENT
MANAGEMENT APPROACH		
413-1	Operations with local community engagement, impact assessments and development programmes	Pages 62-73
413-2	Operations with significant, actual or potential, negative impacts on local communities	There are no operating centres that have or could have significant negative impacts on local communities

## Gri 414: Supplier social assessment

GRI STANDARD	DESCRIPTION	LOCATION/CONTENT
MANAGEMENT APPROACH		
414-1	New suppliers that were screened using social criteria	Pages 91-92
414-2	Negative social impacts in the supply chain and actions taken	Aqualia considers that its suppliers have no negative social impact risks, and therefore no assessments were made in this regard

## Gri 415: Public Policy

GRI STANDARD	DESCRIPTION	LOCATION/CONTENT
MANAGEMENT APPROACH		
415-1	Contributions to political parties and/or representatives	Aqualia makes no contributions of this sort

## Gri 416: Customer Health and Safety\*

GRI STANDARD	DESCRIPTION	LOCATION/CONTENT
MANAGEMENT APPROACH		
416-1*	Assessment of the health and safety impacts of product and service categories	100%
416-2	Incidents of noncompliance concerning the health and safety impacts of products and services	€540. It is not significant. -97% decrease compared to 2017

## Gri 417: Marketing and labelling\*

GRI STANDARD	DESCRIPTION	LOCATION/CONTENT
MANAGEMENT APPROACH		PAGES 56-59 AND 66-70
417-1	Requirements for product and service information and labelling	Pages 56-59
417-2	Incidents of noncompliance concerning product and service information and labelling	There were no noncompliance incidents concerning service information legislation
417-3	Incidents of noncompliance concerning marketing communications	There were no incidents of noncompliance concerning communications

## Management indicators associated with the customer's Experience\*

GRI STANDARD	DESCRIPTION	LOCATION /CONTENT
AQ OMN 1	Number of calls received	Page 53
AQ OMN 2	"Number of registered users in the app Procedures in the app"	Page 53
AQ FE 1	Proportion of electronic billing compared to total billing %	Page 59
AQ ICS	CSC Satisfaction Index	Page 53

## GRI 418: Customer privacy\*

GRI STANDARD	DESCRIPTION	LOCATION/CONTENT
MANAGEMENT APPROACH		PAGE 61
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Page 61