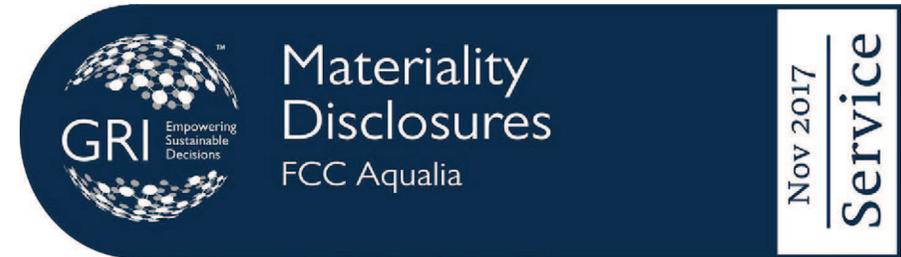




## Annex III. GRI G4 contents index



### Basic general contents

Indicator	Page	Omissions	External verification
<b>Strategy and analysis</b>			
G4 – 1	2		
G4 – 2			
<b>Organisational profile</b>			
G4 – 3	FCC Aqualia		
G4 – 4			
G4 – 5	Av. Del Camino de Santiago, 40, 28050 – Madrid.		
G4 – 6			
G4 – 7	FCC Aqualia, S.A. is 100% owned by the FCC Group.		
G4 – 8	2.2. An offer of solutions that add value [8–10].		
G4 – 9			
G4 – 10	- There are no significant differences in the type of contracting by gender. - External and self-employed workers do not represent a significant part of the company's total of employees.		
G4 – 11	All employees are subject to a collective agreement.		
G4 – 12			
G4 – 13			
G4 – 14	Via the FCC Corporate Responsibility Policy		



Indicator	Page	Omissions	External verification
G4 – 15	122 – FCC Anual Integrated Report 2016.		
G4 – 16	FCC Group Annual Report 2016.		
<b>Identified material aspects and boundaries</b>			
G4 – 17	143 – 144 FCC Group Consolidated Financial Statements 2016		
G4 – 18	81		
G4 – 19	82		
G4 – 20	81, 82, 83 212-213, 215 FCC Group Integrated Report 2016.		
G4 – 21	212-213, 215 FCC Group Integrated Report 2016.		
G4 – 22	212 FCC Group Integrated Report 2016.		
G4 – 23	212 FCC Group Integrated Report 2016.		
<b>Stakeholder engagement</b>			
G4 – 24	Public authorities, consumers organisations and NGOs, communication media, users, suppliers, employees.		
G4 – 25	41		
G4 – 26	41		
G4 – 27	83		
<b>Stakeholder engagement</b>			
G4 – 28	2016; Annex I. About this report.		
G4 – 29	2015		
G4 – 30	Annual		
G4 – 31	FCC Aqualia, S.A. Av. Del Camino de Santiago, 40. 28050, Madrid, Spain comunicacion@aqualia.es		
G4 – 32	Exhaustive		
G4 – 33	This report has been verified by an independent third party, in this case AENOR. In addition, the decisions relating to the Sustainability Report, including the verification, are subject to approval by the FCC Aqualia CSR Committee.		



Indicator	Page	Omissions	External verification
<b>Organisational profile</b>			
G4 – 34	Corporate Governance Report 2016, article C, page 547-549, 565-571.		
G4 – 35	115 – 116. FCC Group Integrated Report 2016.		
G4 – 36	115 – 116. FCC Group Integrated Report 2016.		
G4 – 37	115 – 116. FCC Group Integrated Report 2016.		
G4 – 38	547 – 553. FCC Group Integrated Report 2016.		
G4 – 39	547 – 548, 565 – 566 FCC Group Integrated Report 2016.		
G4 – 30	571 – 574 FCC Group Integrated Report 2016.		
G4 – 40	576 – 577		
G4 – 41	FCC Group Integrated Report 2016.		
G4 – 42	115, 14 – 15 FCC Group Integrated Report 2016.		
G4 – 43	16 – 17, 115 – 116 FCC Group Integrated Report 2016.		
G4 – 44	556. FCC Group Integrated Report 2016.		
G4 – 45	37. FCC Group Integrated Report.		
G4 – 46	578 – 583. FCC Group Integrated Report 2016.		
G4 – 47	578 – 583. FCC Group Integrated Report 2016.		
G4 – 48	Chairman of Aqualia.		
G4 – 49	593 – 594. FCC Group Integrated Report.		
G4 – 50	593 – 594, 185 – 186 FCC Group Integrated Report.		
G4 – 51	The FCC Group reports on the remuneration received by its board members via the Annual Report on Remuneration for the Board of Directors, which is available at the website of the Spanish Stock Market Commission (CNMV).		
G4 – 52	The FCC Group reports on the remuneration received by its board members via the Annual Report on Remuneration for the Board of Directors, which is available at the website of the Spanish Stock Market Commission (CNMV).		
G4 – 53	Annual Report on Remuneration 2016.		
G4 – 54	Annual Report on Remuneration 2016.		
G4 – 55	Annual Report on Remuneration 2016.		



Indicator	Page	Omissions	External verification
<b>Ethics and integrity</b>			
G4 – 56	185 – 187. FCC Group Integrated Report 2016.		
G4 – 57	185 – 187. FCC Group Integrated Report 2016.		
G4 – 58	593 – 594; 185 – 186 FCC Group Integrated Report 2016.		

## Specific contents

Indicator	Page	Omissions	External verification
<b>Económica</b>			
<b>Economic</b>			
G4 – DMA			
G4 – EC1	17		
G4 – EC2			
G4 – EC3	There are no pension plans.		
G4 – EC4	7. FCC Group Consolidated Financial Statements 2016.		
<b>Market presence</b>			
G4 – DMA			
G4 – EC5	The initial salary is defined by agreement for each company in the FCC Group without gender differences and is higher than the obligatory minimum salary.		
G4 – EC6	100% of the directors are of Spanish nationality.		
<b>Indirect economic impacts</b>			
G4 – DMA			
G4 – EC7			
G4 – EC8			



Indicator	Page	Omissions	External verification
<b>Procurements practices</b>			
G4 – DMA			
G4 – EC9			
<b>Environment</b>			
<b>Environmental performance</b>			
G4 – DMA	59		
G4 – EN1	59		
G4 – EN2	Given the nature of Aqualia's business, the water captured or purchased is considered to come from a renewable source. Comparatively, other types of consumption are not significant.		
<b>Energy</b>			
G4 – DMA			
G4 – EN3			
G4 – EN4			
G4 – EN5	<p>The energy intensity (GJ/used) is the result of dividing each internal consumption rate by the number of workers:</p> <ul style="list-style-type: none"> <li>- Indirect energy-consumption intensity: 249.3</li> <li>- Direct renewables-consumption intensity: 9.5</li> <li>- Direct fuel-consumption intensity: 21.89</li> </ul> <p>For these calculations, the workforce in Spain has been considered. Italy, Portugal and SmVak for the first and third and SmVak for the second.</p>		
G4 – EN6			
G4 – EN7			
<b>Water</b>			
G4 – DMA			
G4 – EN8			
G4 – EN9			
G4 – EN10	Water is captured as stipulated under the applicable regulations.		



Indicator	Page	Omissions	External verification
<b>Biodiversidad</b>			
G4-EN11	Facilities with potential impact on biodiversity (protected areas or species): 120. The scope is the environmental SG implemented in Spain and internationally.		
G4-EN12	There has been no significant impact on the biodiversity of any protected areas.		
G4-EN13			
G4-EN14			
<b>Emisiones</b>			
G4 – DMA			
G4 – EN15			
G4 – EN16			
G4 – EN17			
G4 – EN18	The emissions intensity is the result of dividing Aqualia GIA emissions by the number of workers within Spain (6,331 employees): - Scope 1: 3.4 - Scope 2: 11.1 - Scope 3: 5.3		
G4 – EN19			
G4 – EN20	N/A		
G4 – EN21	N/A		
<b>Effluents and waste</b>			
G4 – DMA			
G4 – EN22	Aqualia GIA Spain: - Treated water (m3): 472,269,461 - Reused water (m3): 4,193,162		
G4 – EN23	Aqualia GIA Spain: - Hazardous waste generated (t): 3,961 - Non-hazardous waste (t): 512,256 - For elimination (t): 3,840,320 - For valuation (t): 121		



Indicator	Page	Omissions	External verification
G4 – EN24	No spills.		
G4 – EN25	Aqualia does not import, export or handle any hazardous waste covered by the Basel Convention.		
G4 – EN26	No water masses or habitats have been affected by dumping.		
<b>Products and services</b>			
G4 – DMA			
G4 – EN27			
G4 – EN28	N/A		
<b>Compliance</b>			
G4 – DMA			
G4 – EN29	€20,399 (Aqualia Corporación).		
<b>Transport</b>			
G4 – DMA			
G4 – EN30	Aqualia's transport-related activities cause no significant environmental impact.		
<b>Overall</b>			
G4 – DMA			
G4 – EN31	FCC Group Consolidated Financial Statements 2016.		
<b>Supplier environment assesment</b>			
G4 – DMA			
G4 – EN32	100%		
G4 – EN33	No negative environmental impact has been detected with regard to the supply chain.		
<b>Social</b>			
<b>Employment</b>			
G4 – DMA			



Indicator	Page	Omissions	External verification
G4 – LA1			
G4 – LA2	Social benefits are separate from the working day and include subsidised loans, life and accident insurance and family support.		
G4 – LA3	The rate of returning to work after maternity or paternity leave is 100%.		
<b>Labour / management relations</b>			
G4 – DMA	The prior-notice periods are as stipulated in collective-bargaining agreements. The current collective-bargaining agreements include consulting and negotiation conditions.		
G4 – LA4	This information is not available.		
<b>Occupational health and safety</b>			
G4 – DMA			
G4 – LA5	41% of Aqualia's workers in Spain are represented on health and safety committees.		
G4 – LA6	In 2016 there was 1 fatal accident (in itinere) in Mexico.		
G4 – LA7	In recent years no cases of work-related illness have occurred.		
G4 – LA8	100%		
<b>Training and education</b>			
G4 – DMA			
G4 – LA9			
G4 – LA10			
G4 – LA11	This information is not available.		
<b>Diversity and equal opportunity</b>			
G4 – DMA			
G4 – LA12			
<b>Equal remuneration for men and women</b>			
G4 – DMA			



Indicator	Page	Omissions	External verification
G4 – LA13	Basic pay is fixed under collective-bargaining agreements and there are no significant differences between men and women.		
<b>Supplier assessment for labour practises</b>			
G4 – DMA			
G4 – LA14			
G4 – LA15	No significant negative impact has been detected with regard to labour practices in the supply chain.		
<b>Labour practices grievance mechanisms</b>			
G4 – DMA			
G4 – LA16	No data available. We are taking the necessary steps in order for this data to be available for the next edition of this report.		
<b>Human rights</b>			
<b>Investment</b>			
G4 – DMA	The company is currently working to devise a human-rights programme in the framework of FCC's CSR Master Plan.		
G4 – HR1	No investment agreements have been entered into that require the inclusion of any human-rights clauses.		
G4 – HR2	No training related to human rights has been given during the year.		
<b>Non-discrimination</b>			
G4 – DMA	The FCC Group's Code of Ethics lists upholding human rights as one of the basic principles of behaviour.		
G4 – HR3	No cases of discrimination have been detected in relation to human rights.		
<b>Freedom of association and collective bargaining</b>			
G4 – DMA	Taking into account the company's activities and the applicable internal and external regulations, no risk to freedom of association or the right to collective bargaining is considered to exist.		
G4 – HR4	No threats to freedom of association have been detected in this respect.		



Indicator	Page	Omissions	External verification
<b>Child labour</b>			
G4 – DMA	Taking into account the company's activities and the applicable internal and external regulations, no risk of child labour is considered to exist.		
G4 – HR5	No workplaces with any cases or significant risk of child exploitation have been detected.		
<b>Forced or compulsory labour</b>			
G4 – DMA	Taking into account the company's activities and the applicable internal and external regulations, no risk of forced labour is considered to exist.		
G4 – HR6	No workplaces with any cases or significant risk of forced labour have been detected.		
<b>Indigenous rights</b>			
G4 – DMA	No cases of violations of indigenous people's rights as a result of the activities of Aqualia or its suppliers have been detected.		
G4 – HR8			
<b>Assesment</b>			
G4 – DMA	In compliance with the Code of Ethics, fully respecting human rights is a basic principle of behaviour.		
G4 – HR9	No assessments of workplaces regarding human rights have been carried out.		
<b>Supplier human rights assessment</b>			
G4 – DMA	All suppliers must assume the FCC Code of Ethics, the principles of which include fully upholding human rights.		
G4 – HR10	All suppliers must assume the FCC Code of Ethics, the principles of which include fully upholding human rights.		
G4 – HR11	No significant negative impact has been detected with regard to human rights in the supply chain.		
<b>Human rights grievance mechanism</b>			
G4 – DMA	In countries where the local legislation does not safeguard human rights such as the right of free association or the prevention of child labour and forced labour, Aqualia always upholds the principles set out in the Universal Declaration of Human Rights and the provisions of the World Labour Organisation, the Tripartite Declaration, the OECD Guidelines for Multinationals and the UN Global Compact. Aqualia complies with the applicable local legislation everywhere it operates and always in accordance with the FCC Group Code of Ethics.		
G4 – HR12	No significant complaints have been detected with regard to human rights during the period.		



Indicator	Page	Omissions	External verification
<b>SOCIETY</b>			
<b>Local communities</b>			
G4 – DMA			
G4 – SO1			
G4 – SO2	No operations centres that have or could have any negative impact on local communities have been detected.		
<b>Anti-corruption</b>			
G4 – DMA			
G4 – SO3	This information is not available.		
G4 – SO4	In 2017–18 Aqualia's employees will receive training in the framework of the revision of the FCC Code of Ethics.		
G4 – SO5	No cases of corruption have been confirmed during the period.		
<b>Public policy</b>			
G4 – DMA	N/A.		
G4 – SO6	N/A.		
<b>Anti-competitive behaviour</b>			
G4 – DMA	Aqualia operates in accordance with the applicable legislation and regulations.		
G4 – SO7	No complaints have been made in this regard.		
<b>Compliance</b>			
G4 – DMA	Aqualia operates in accordance with the applicable legislation and regulations.		
G4 – SO8	€89,916 (Aqualia Corporación).		
<b>Grievance mechanisms for impacts on society</b>			
G4 – DMA	Aqualia operates in accordance with the applicable legislation and regulations.		
G4 – SO11			



Indicator	Page	Omissions	External verification
<b>Product responsibility</b>			
<b>Customer health and safety</b>			
G4 – DMA			
G4 – PR1			
G4 – PR2	€6,601 (Aqualia Corporación).		
<b>Product and service labelling</b>			
G4 – DMA			
G4 – PR3			
G4 – PR4	No breaches have been detected in this regard.		
G4 – PR5			
<b>Marketing communications</b>			
G4 – DMA	N/A.		
G4 – PR6	N/A.		
G4 – PR7	N/A.		
<b>Customer privacy</b>			
G4 – DMA			
G4 – PR8	No claims have been received related to any privacy violations or leaks of customers' data.		
<b>Compliance</b>			
G4 – DMA	Aqualia operates in accordance with the applicable legislation and regulations.		
G4 – PR9	No significant fines have been received in respect of any breaches of regulations for the supply and use of products and services.		



# AENOR

## VERIFICACIÓN DE LA MEMORIA DE SOSTENIBILIDAD

**VMS-2017/0027**

AENOR ha verificado la Memoria de la organización

### FCC AQUALIA, S.A.

**TITULADA: INFORME DE RESPONSABILIDAD SOCIAL CORPORATIVA 2016.  
#COMPROMISO REAL**

Conforme con: La Guía G4 del Global Reporting Initiative.

Opción GRI aplicada: Exhaustiva.

Proceso de Verificación: Para conceder este Documento de Verificación, AENOR ha comprobado la adecuación de la memoria a lo requerido por GRI y ha trazado los datos e información contenidos en dicha memoria.

Fecha de emisión: 2017-11-13

Original Electrónico



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