

GRI Content Index

GRI Content Index

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4.8	Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation.		43, 108 and 120
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4.11	Explanation of whether and how the precautionary approach or principle is addressed by the organization.		45-47
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	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.		113-114
		Stakeholder Engagement		
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	ECONOMIC			
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		Economic Performance		
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.		36-37
	EC.2	Financial implications and other risks and opportunities for the organization's activities due to climate change.		155-157

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	EC.4	Significant financial assistance received from government.		108 Consolidated Financial Statement and Director's Report 2008
		Market presence		
	EC.5	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.		78
PRINCIPAL	EC.6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.		53
	EC.7	Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation.		96.4% of ACCIONA's management team is in Spain (293 persons). In the rest of Europe there are 3 (1%). In North America there are 4 (1,3%). In Latin America there are 2 (0,7%) and in Asia and Oceania another 2 (0,7%).
	EC.8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.		11-37
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ENVIRONMENTAL				
		DISCLOSURE ON MANAGEMENT APPROACH		58-59 and 119-120
		Materials		
PRINCIPAL	EN.1	Materials used by weight or volume.	GC8	133-141
	EN.2	Percentage of materials used that are recycled input materials.	GC8	133-141
		Energy		
PRINCIPAL	EN.3	Direct energy consumption by primary energy source.	GC8	159-161
	EN.4	Indirect energy consumption by primary source.	GC8	159-161

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	EN.5	Energy saved due to conservation and efficiency improvements.	GC9	164-165
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	Water			
PRINCIPAL	EN.8	Total water withdrawal by source.	GC8	138-141
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	EN.10	Percentage and total volume of water recycled and reused.	GC8	138-141
	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	Questions Independent Committee of Experts
	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	Questions Independent Committee of Experts
	EN.13	Habitats protected or restored.		Questions Independent Committee of Experts
	EN.14	Strategies, current actions, and future plans for managing impacts on biodiversity.		Questions Independent Committee of Experts
	Emissions			
PRINCIPAL	EN.16	Total direct and indirect greenhouse gas emissions by weight.	GC8	161

	Profile Disclosure	Description	Global compact	Page / Explanation
PRINCIPAL	EN.17	Other relevant indirect greenhouse gas emissions by weight.	GC8	ACCIONA does not monitor indirect emissions because the Company considers that most GHGs are generated directly by its activities, and that they are not a material aspect for this report.
	EN.18	Initiatives to reduce greenhouse gas emissions and reductions achieved.	GC9	161-174
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	152
	EN.21	Total water discharge by quality and destination.	GC8	149-151
	EN.22	Total weight of waste by type and disposal method.	GC8	142-149
	EN.23	Total number and volume of significant spills.	GC8	146 No significant spillages. All ACCIONA management systems envisage measures for action.
	EN.25	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff.		Independent Committee of Experts
		Products and services		
PRINCIPAL	EN.26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.	GC8	58-66, 120, 125-126 and 162-167
	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.

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		Compliance		
PRINCIPAL	EN.28	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	GC8	152-153
		General		
	EN.30	Total environmental protection expenditures and investments by type.		153
SOCIAL: LABOR PRACTICES AND DECENT WORK				
DISCLOSURE ON MANAGEMENT APPROACH				72, 91-92 and 105-106
1. Labor practices and ethics in the workplace				
Employment				
PRINCIPAL	LA.1	Total workforce by employment type, employment contract, and region.		75 63.29% of the ACCIONA workforce has an Indefinite Term Contract.
	LA.2	Total number and rate of employee turnover by age group, gender, and region.		Employment for women: 25.83% of the workforce is made up of female employees. NB: The whole of the ACCIONA Facility Services workforce has been included with comparable calculation criteria. The average turnover rate is 6.54%. The average time of service is 8.09 years.
	LA.3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.		79
Labor/Management relations				
PRINCIPAL	LA.4	Percentage of employees covered by collective bargaining agreements.	GC3	88
	LA.5	Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements.	GC3	88

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		Occupational Health and Safety		
	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.		88
PRINCIPAL	LA.7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region.		In 2008, there were no fatal workplace accidents in ACCIONA' direct workforce in Spain.
	LA.8	Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.		96-97 and 99-101
	LA.9	Health and safety topics covered in formal agreements with trade unions.		88
		Training and Education		
PRINCIPAL	LA.10	Average hours of training per year per employee by employee category.		80-81 and 97
	LA.11	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.		80-81 and 97
	LA.12	Percentage of employees receiving regular performance and career development reviews.		76-77
		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	42 and 74-75
	LA.14	Ratio of basic salary of men to women by employee category.		The male-female worker pay gap at ACCIONA occurs at management level (gap = 4%) Pages 83-85

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		2. Human Rights		
		DISCLOSURE ON MANAGEMENT APPROACH		33 y 105
		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	48-49
PRINCIPAL	HR.2	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.	GC1-GC2	48-49 and 55
		Non-discrimination		
PRINCIPAL	HR.4	Total number of incidents of discrimination and actions taken.	GC1-GC6	All possible discrimination incidents are detected via the Company's Ethical Channel. For information on all communications received through this channel and all investigations opened.
		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	88
		Abolition of Child Labour		
PRINCIPAL	HR.6	Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor.	GC5	In 2008, to the best of the Company's knowledge, there have been no cases of child exploitation at ACCIONA. The Company carries out repeatedly materiality analysis in order to evaluate possible social risks that might arise in the main markets where it operates. It should be remembered that in 2007 the Company approved the new ACCIONA Code of Conduct and that a Code of Conduct Committee is in place.

	Profile Disclosure	Description	Global compact	Page / Explanation
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 2008, to the best of the Company's knowledge, there have been no cases of forced labour at ACCIONA. The Company carries out materiality analysis on a regular basis in order to evaluate possible social risks that might arise in the main markets where it operates. It should be remembered that in 2007 the Company approved the new ACCIONA Code of Conduct and that a Code of Conduct Committee is in place.
		Security Practices		
PRINCIPAL	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 this kind of services are required to provide their employees with training on the basic rights of citizens as laid down in the Spanish Constitution.
		Indigenous Rights		
PRINCIPAL	HR.9	Total number of incidents of violations involving rights of indigenous people and actions taken.		In 2008, to the best of the Company's knowledge, there have been no cases of violation of the rights of natives at ACCIONA. The Company carries out materiality analysis on a regular basis in order to evaluate possible social risks that might arise in the main markets where it operates. It should be remembered that in 2007 the Company approved the new ACCIONA Code of Conduct and that a Code of Conduct Committee is in place.

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		3. Society		
		DISCLOSURE ON MANAGEMENT APPROACH		33 and 105
		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.		108
		Corruption		
	SO.2	Percentage and total number of business units analyzed for risks related to corruption.	GC10	45-47
PRINCIPAL	SO.3	Percentage of employees trained in organization's anti-corruption policies and procedures.	GC10	45-47
	SO.4	Actions taken in response to incidents of corruption.	GC10	Possible cases of corruption are detected through the Company's Ethical Channel. For information on all communications received through this channel and all investigations opened, please see pages 43 and 44.
		Public Policy		
PRINCIPAL	SO.5	Public policy positions and participation in public policy development and lobbying.		ACCIONA's participation in public policy making is in line with the Company's sustainability policies and objectives. Participation of this kind in the USA is registered in the corresponding Senate data base. 106
	SO.8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.		102

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		4. Product responsibility		
		DISCLOSURE ON MANAGEMENT APPROACH		58 y 119
		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. The Company 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. The Company 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.		122-123
		Marketing Communications		
	PR.6	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.		ACCIONA does not adhere to any particular voluntary code or communication standard, but all its communication and advertising actions comply with the required standards in force.
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 2008, 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. The Company carries out regular analysis and will report advances when it is considered opportune.



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