

# GRI Content Index



For the Materiality Disclosures Service, GRI Services reviewed that the GRI content index is clearly presented and the references for Disclosures 102-40 to 102-49 align with appropriate sections in the body of the report. The service was performed on the Spanish version of the report.

GRI Standard	Contents	Page	Direct response or omission	External assurance
<b>GRI 101: Foundation 2016</b>				
<b>GENERAL DISCLOSURES</b>				
<b>GRI 102: General Disclosures 2016</b>				
1. Organisational profile				
102-1	Name of the organisation		ACCIONA S.A.	●
102-2	Activities, brands, products and services	8-10		●
102-3	Location of headquarters	<i>Corporate Governance Report 2018</i> (p. 1)		●
102-4	Location of operations	14-15		●
102-5	Ownership and legal form	<i>Corporate Governance Report 2018</i> (p. 2-9)		●
102-6	Markets served	8-10, 14-15		●
102-7	Scale of the organisation	12-13		●
102-8	Information on employees and other workers	109-112		●
102-9	Supply chain	104-107, 136-153		●
102-10	Significant changes to the organisation and its supply chain	89-92, 136-140 <i>Consolidated Financial Statements 2018</i> (p. 184-187)	Deconsolidation of Trasmediterranea as of 31 May 2018	●
102-11	Precautionary principle or approach	69 <i>Consolidated Financial Statements 2018</i> (p.223)		●

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GRI Standard	Contents	Page	Direct response or omission	External assurance
102-12	External initiatives	47-48, 94		●
102-13	Membership of associations	47-48, 51-52		●
2. Strategy				
102-14	Statement from senior decision-makers	4-7		●
102-15	Key impacts, risks and opportunities	22-24, 60-61, 100-103		●
3. Ethics and integrity				
102-16	Values, principles, standards and norms of behaviour	8, 93-96		●
102-17	Mechanisms for advice and concerns about ethics	93-96		●
4. Governance				
		89-92		
102-18	Governance structure	<i>Corporate Governance Report 2018</i> (p. 12-13)		●
102-19	Delegating authority	26, 33-34, 91		●
102-20	Executive-level responsibility for economic, environmental and social topics	33-34, 91 <i>Corporate Governance Report 2018</i> (p. 14, 38)		●
102-21	Consulting stakeholders on economic, environmental and social topics	50-55, 220-225		●
102-22	Composition of the highest governance body and its committees	91 <i>Corporate Governance Report 2018</i> (p. 12-13)		●
102-23	Chair of the highest governance body	89-92 <i>Corporate Governance Report 2018</i> (p. 12-13)		●
102-24	Nominating and selecting the highest governance body	<i>Corporate Governance Report 2018</i> (p. 25-26)		●
102-25	Conflicts of interest	<i>Corporate Governance Report 2018</i> (p. 41)		●
102-26	Role of highest governance body in setting purpose, values and strategy	<i>Corporate Governance Report 2018</i> (p. 38)		●

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GRI Standard	Contents	Page	Direct response or omission	External assurance
102-27	Collective knowledge of highest governance body	33-34		●
102-28	Evaluating the highest governance body's performance	<i>Corporate Governance Report 2018</i> (p. 26-27)		●
102-29	Identifying and managing economic, environmental and social impacts	33-34, 60-61, 220-227		●
102-30	Effectiveness of risk management processes	60-61		●
102-31	Review of economic, environmental and social topics	<i>Corporate Governance Report 2018</i> (p. 43-46)		●
102-32	Highest governance body's role in sustainability reporting	33-34 <i>Board of Directors Regulations</i> (p. 30-31)		●
102-33	Communicating critical concerns	93-96		●
102-34	Nature and total number of critical concerns	93-96		●
102-35	Remuneration policies	92-93 <i>Annual Report on Remuneration of Directors 2018</i> (p. 2-10)		●
102-36	Process for determining remuneration	<i>Annual Report on Remuneration of Directors 2018</i> (p. 2-10)		●
102-37	Stakeholders' involvement in remuneration	<i>Annual Report on Remuneration of Directors 2018</i> (p. 2-3)		●
102-38	Annual total compensation ratio	122		●
102-39	Percentage increase in annual total compensation ratio		Not applicable: first year in which the ratios were measured and published.	●
<b>5. Stakeholder engagement</b>				
102-40	List of stakeholder groups	50		●
102-41	Collective bargaining agreements	127		●
102-42	Identifying and selecting stakeholders	50, 220		●
102-43	Approach to stakeholder engagement	50, 220		●

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GRI Standard	Contents	Page	Direct response or omission	External assurance
102-44	Key topics and concerns raised	50		●
6. Reporting practice				
102-45	Entities included in the consolidated financial statements	<i>Consolidated Financial Statements 2018</i> (p. 164-179)		●
102-46	Defining report content and topic boundaries	227-229		●
102-47	List of material topics	226		●
102-48	Restatements of information		Historic CO <sub>2</sub> e data recalculated (as stipulated by the GHG Protocol), due to the fact that Trasmediterranea was deconsolidated from ACCIONA in 2018 and that two centres with significant consumption are no longer attributable to ACCIONA according to energy-management responsibilities agreements and to the emissions apportioning criterion of publicly owned plants consolidated under a scheme of financial control, as per the GHG Protocol: Corporate Standard for U.S. Public Sector Organizations".	●
102-49	Changes in reporting		There were no significant changes during the reporting period compared to the previous period in terms of the list of material topics, or their definition or scope.  Progress was made in the adaptation of the information compiled for reporting pursuant to the update in 2018 of the GRI standards related to Water and Effluents (GRI 303) and Occupational Health and Safety (GRI 403).	●
102-50	Reporting period		2018 (calendar year, ended 31 December)	●
102-51	Date of most recent report		2017	●
102-52	Reporting cycle		Annual	●
102-53	Contact point for questions regarding the report		<i>responsabilidadcorporativa@acciona.es</i>	●
102-54	Claims of reporting in accordance with the GRI standards	228		●
102-55	GRI content index	230-245		●
102-56	External assurance	246	All of the information concerning the GRI Standards of this content index has been externally audited	●

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GRI Standard	Contents	Page	Direct response or omission	External assurance
<b>MATERIAL TOPICS</b>				
<b>LOCAL COMMUNITIES</b> (GRI 203: Indirect Economic Impacts 2016; GRI 204: Procurement Practices 2016); GRI 413: Local Communities 2016)				
<b>GRI 103: Management Approach 2016</b>				
103-1	Explanation of the material topic and its boundary	221-225	<ul style="list-style-type: none"> <li>• Within and outside of the organisation</li> <li>• The organisation is linked to the impact through its business relationships</li> </ul>	•
103-2	The management approach and its components	37-39		•
103-3	Evaluation of the management approach	36		•
<b>GRI 203: Indirect Economic Impacts 2016</b>				
203-1	Infrastructure investments and services supported	40-42		•
203-2	Significant indirect economic impacts	39		•
<b>GRI 204: Procurement Practices 2016</b>				
204-1	Proportion of spending on local suppliers	138-139		•
<b>GRI 413: Local Communities 2016</b>				
413-1	Operations with local community engagement, impact assessments and development programmes	37-39		•
413-2	Operations with significant actual and potential negative impacts on local communities	37-39		•
<b>CLIMATE CHANGE</b> (GRI 302: Energy 2016; GRI 305: Emissions 2016)				
<b>GRI 103: Management Approach 2016</b>				
103-1	Explanation of the material topic and its boundary	221-225	<ul style="list-style-type: none"> <li>• Within and outside of the organisation</li> <li>• The organisation is linked to the impact through its business relationships</li> </ul>	•
103-2	The management approach and its components	57-61		•
103-3	Evaluation of the management approach	56		•
<b>GRI 302: Energy 2016</b>				
302-1	Energy consumption within the organisation	66-67		•

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GRI Standard	Contents	Page	Direct response or omission	External assurance
302-2	Energy consumption outside of the organisation	67		•
302-3	Energy intensity	67		•
302-4	Reduction of energy consumption	66-67		•
302-5	Reductions in energy requirements of products and services	66-67		•
<b>GRI 305: Emissions 2016</b>				
305-1	Direct (Scope 1) GHG emissions	62		•
305-2	Energy indirect (Scope 2) GHG emissions	62		•
305-3	Other indirect (Scope 3) GHG emissions	63-64		•
305-4	GHG emissions intensity	63		•
305-5	Reduction of GHG emissions	62-65		•
305-6	Emissions of ozone-depleting substances (ODS)		Not applicable: ACCIONA does not use ozone-depleting gases in its facilities.	•
305-7	Nitrogen oxides (NOX), sulphur oxides (SOX) and other significant air emissions	64-65		•
<b>INVESTMENT IN RENEWABLE ENERGIES</b>				
<b>GRI 103: Management Approach 2016</b>				
103-1	Explanation of the material topic and its boundary	221-225	<ul style="list-style-type: none"> <li>• Within and outside of the organisation</li> <li>• The organisation is linked to the impact through its business relationships</li> </ul>	•
103-2	The management approach and its components	171-172		•
103-3	Evaluation of the management approach	171-172		•
<b>ENERGY TRANSITION AND REGULATORY FRAMEWORKS</b>				
<b>GRI 103: Management Approach 2016</b>				
103-1	Explanation of the material topic and its boundary	221-225	<ul style="list-style-type: none"> <li>• Within and outside of the organisation</li> <li>• The organisation is linked to the impact through its business relationships</li> </ul>	•
103-2	The management approach and its components	65, 173		•
103-3	Evaluation of the management approach	65, 173		•

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GRI Standard	Contents	Page	Direct response or omission	External assurance
<b>ENVIRONMENTAL MANAGEMENT AND BIODIVERSITY (GRI 304: Biodiversity 2016)</b>				
<b>GRI 103: Management Approach 2016</b>				
103-1	Explanation of the material topic and its boundary	221-225	<ul style="list-style-type: none"> <li>• Within and outside of the organisation</li> <li>• The organisation contributes directly to the impact</li> </ul>	•
103-2	The management approach and its components	69-72, 80-83		•
103-3	Evaluation of the management approach	68		•
<b>GRI 304: Biodiversity 2016</b>				
304-1	Operational sites owned, leased, managed in or adjacent to, protected areas or areas of high biodiversity value outside protected areas	81-82		•
304-2	Significant impacts of activities, products and services on biodiversity	82		•
304-3	Habitats protected or restored	83		•
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	83		•
<b>WATER USE (GRI 303: Water and Effluents 2018)</b>				
<b>GRI 103: Management Approach 2016</b>				
103-1	Explanation of the material topic and its boundary	221-225	<ul style="list-style-type: none"> <li>• Within and outside of the organisation</li> <li>• The organisation contributes directly to the impact</li> </ul>	•
103-2	The management approach and its components	72-77		•
103-3	Evaluation of the management approach	68		•
<b>GRI 303: Water and Effluents 2018</b>				
303-1	Interactions with water as a shared resource	72-73, 77, 205-207		•
303-2	Management of water discharge-related impacts	73, 83		•

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GRI Standard	Contents	Page	Direct response or omission	External assurance
303-3	Water withdrawal	73-76		•
303-4	Water discharge	73-76		•
303-5	Water consumption	73-76		•
<b>WASTE AND CIRCULAR ECONOMY (GRI 306: Effluents and Waste 2016)</b>				
<b>GRI 103: Management Approach 2016</b>				
103-1	Explanation of the material topic and its boundary	221-225	<ul style="list-style-type: none"> <li>• Within and outside of the organisation</li> <li>• The organisation contributes directly to the impact</li> </ul>	•
103-2	The management approach and its components	83-87		•
103-3	Evaluation of the management approach	68		•
<b>GRI 306: Effluents and Waste 2016</b>				
306-1	Water discharge by quality and destination	73-76		•
306-2	Waste by type and disposal method	84-85		•
306-3	Significant spills	72		•
306-4	Transport of hazardous waste	84-85		•
306-5	Water bodies affected by water discharges and/or runoff	83		•
<b>MATERIALS (GRI 301: Materials 2016)</b>				
<b>GRI 103: Management Approach 2016</b>				
103-1	Explanation of the material topic and its boundary	221-225	<ul style="list-style-type: none"> <li>• Within and outside of the organisation</li> <li>• The organisation contributes directly to the impact</li> </ul>	•
103-2	The management approach and its components	84-87, 204-205		•
103-3	Evaluation of the management approach	84-87, 204-205		•
<b>GRI 301: Materials 2016</b>				
301-1	Materials used by weight or volume	84-85, 204-205		•
301-2	Recycled input materials used	84-85, 204-205		•
301-3	Reclaimed products and their packaging materials	84-85, 204-205		•

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<b>NON-FINANCIAL RISKS</b>				
<b>GRI 103: Management Approach 2016</b>				
103-1	Explanation of the material topic and its boundary	221-225	<ul style="list-style-type: none"> <li>• Within and outside of the organisation</li> <li>• The organisation contributes directly to the impact</li> </ul>	●
103-2	The management approach and its components	100-103		●
103-3	Evaluation of the management approach	88		●
<b>ETHICS AND ANTI-CORRUPTION (GRI 205: Anti-corruption 2016; GRI 206: Anti-competitive Behaviour 2016)</b>				
<b>GRI 103: Management Approach 2016</b>				
103-1	Explanation of the material topic and its boundary	221-225	<ul style="list-style-type: none"> <li>• Within and outside of the organisation</li> <li>• The organisation contributes directly to the impact</li> </ul>	●
103-2	The management approach and its components	93-97		●
103-3	Evaluation of the management approach	88, 93-97		●
<b>GRI 205: Anti-corruption 2016</b>				
205-1	Operations assessed for risks related to corruption	93-97		●
205-2	Communication and training about anti-corruption policies and procedures	93-97		●
205-3	Confirmed incidents of corruption and actions taken		In 2018, two reports were filed regarding alleged conflicts of interest or activities that could be classified as corruption. The first case was resolved by ordering that the activity posing a conflict of interest be stopped. The second case is pending resolution of the relevant proceeding.	●
<b>GRI 206: Anti-competitive Behaviour 2016</b>				
206-1	Legal actions for anti-competitive behaviour, anti-trust and monopoly practices		The Spanish National Securities Market Commission (CNMC) has asked ACCIONA Construcción, S.A. to furnish information and provide certain details in relation to possible anti-competitive practices in the comprehensive State road upkeep services market consisting in distributing the tender procedures announced by the Ministry of Public Works for these purposes. This request for information represents	●

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			a preliminary investigation prior to the institution, where appropriate, of disciplinary proceedings, and a response is pending to indicate that the company that submits bids and performs road maintenance is ACCIONA Mantenimiento e Infraestructuras S.A. rather than ACCIONA Construcción, S.A. Other maintenance companies have received similar summons. ACCIONA trusts that, when the non-existence of the anti-competitive nature of the conduct described has been duly evidenced to the CNMC, the case will be shelved.	•
<b>HUMAN RIGHTS</b> (GRI 406: Non-discrimination 2016; GRI 407: Freedom of Association and Collective Bargaining 2016; GRI 408: Child Labour 2016; GRI 409: Forced or Compulsory Labour 2016; GRI 410: Security Practices 2016); GRI 412: Human Rights Assessment 2016)				
<b>GRI 103: Management Approach 2016</b>				
103-1	Explanation of the material topic and its boundary	221-225	<ul style="list-style-type: none"> <li>• Within and outside of the organisation</li> <li>• The organisation contributes directly to the impact</li> </ul>	•
103-2	The management approach and its components	97-103		•
103-3	Evaluation of the management approach	97-103		•
<b>GRI 406: Non-discrimination 2016</b>				
406-1	Incidents of discrimination and corrective actions implemented	93-95		•
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>				
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	97-98, 127, 144, 150		•
<b>GRI 408: Child Labour 2016</b>				
408-1	Operations and suppliers at significant risk for incidents of child labour	97-102, 144-149		•
<b>GRI 409: Forced or Compulsory Labour 2016</b>				
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	97-102, 144-149		•

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<b>GRI 410: Security Practices 2016</b>				
410-1	Security personnel trained in human rights policies or procedures	94-95, 97-99		●
<b>GRI 412: Human Rights Assessment 2016</b>				
412-1	Operations that have been subject to human rights reviews or impact assessments	97-103, 144-149		●
412-2	Employee training on human rights policies or procedures	118		●
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	97-99, 144		●
<b>ECONOMIC PERFORMANCE (GRI 201: Economic Performance 2016)</b>				
<b>GRI 103: Management Approach 2016</b>				
103-1	Explanation of the material topic and its boundary	221-225	<ul style="list-style-type: none"> <li>• Within and outside of the organisation</li> <li>• The organisation contributes directly to the impact</li> </ul>	●
103-2	The management approach and its components	8-12, 104-107		●
103-3	Evaluation of the management approach	8-12, 104-107		●
<b>GRI 201: Economic Performance 2016</b>				
201-1	Direct economic value generated and distributed	104-107		●
201-2	Financial implications and other risks and opportunities due to climate change	57-61		●
201-3	Defined benefit plan obligations and other retirement plans	<i>Consolidated Financial Statements 2018</i> (p. 53-54)		●
201-4	Financial assistance received from government	<i>Consolidated Financial Statements 2018</i> (p. 117-118)		●

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<b>EQUALITY AND DIVERSITY AMONG EMPLOYEES</b> (GRI 202: Market Presence 2016; GRI 405: Diversity and Equal Opportunity 2016)				
<b>GRI 103: Management Approach 2016</b>				
103-1	Explanation of the material topic and its boundary	221-225	<ul style="list-style-type: none"> <li>• Within and outside of the organisation</li> <li>• The organisation contributes directly to the impact</li> </ul>	●
103-2	The management approach and its components	124-127		●
103-3	Evaluation of the management approach	108		●
<b>GRI 202: Market Presence 2016</b>				
202-1	Ratios of standard entry level wage by gender compared to local minimum wage		ACCIONA's average minimum wage is greater than the official minimum wage (in Spain).	●
202-2	Proportion of senior management hired from the local community		In 2018, 63.3% of the total number of company executives internationally (outside of Spain) are local executives with a local contract.	●
<b>GRI 405: Diversity and Equal Opportunity 2016</b>				
405-1	Diversity in governance bodies and employees	90-91, 110-112, 125-126		●
405-2	Ratio of basic salary and remuneration of women to men	120-121		●
<b>HUMAN CAPITAL</b> (GRI 401: Employment 2016; GRI 404: Training and Education 2016)				
<b>GRI 103: Management Approach 2016</b>				
103-1	Explanation of the material topic and its boundary	221-225	<ul style="list-style-type: none"> <li>• Within and outside of the organisation</li> <li>• The organisation contributes directly to the impact</li> </ul>	●
103-2	The management approach and its components	109-124		●
103-3	Evaluation of the management approach	108		●
<b>GRI 401: Employment 2016</b>				
401-1	New employee hires and employee turnover	114, 124		●
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	121-124		●

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401-3	Parental leave		All employees are entitled to maternity/paternity leave. In 2018, virtually all of the employees who exercised this right returned to work at the end of the leave period.	●
<b>GRI 404: Training and Education 2016</b>				
404-1	Average hours of training per year per employee	116		●
404-2	Programmes for upgrading employee skills and transition assistance programmes	114-118		●
404-3	Percentage of employees receiving regular performance and career development reviews	119		●
<b>HEALTH, SAFETY AND WELL-BEING (GRI 403: Occupational Health and Safety 2018)</b>				
<b>GRI 103: Management Approach 2016</b>				
103-1	Explanation of the material topic and its boundary	221-225	<ul style="list-style-type: none"> <li>• Within and outside of the organisation</li> <li>• The organisation contributes directly to the impact</li> </ul>	●
103-2	The management approach and its components	127-135		●
103-3	Evaluation of the management approach	108		●
<b>GRI 403: Occupational Health and Safety 2018</b>				
403-1	Occupational health and safety management system	127, 132-133		●
403-2	Hazard identification, risk assessment, and incident investigation	127, 132-133		●
403-3	Occupational health services	127, 131-132		●
403-4	Worker participation, consultation, and communication on occupational health and safety	133-134		●
403-5	Worker training on occupational health and safety	134		●
403-6	Promotion of worker health	123-124, 131-132		●

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403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	127, 175-176, 192		●
403-8	Workers covered by an occupational health and safety management system	132-133		●
403-9	Work-related injuries	127-131,135		●
403-10	Work-related ill health	131-132		●
<b>SERVICE QUALITY AND CUSTOMER SATISFACTION <sup>1</sup></b> <b>(GRI 416: Customer Health and Safety 2016; GRI 417: Marketing and Labelling 2016; GRI 418: Customer privacy 2016; GRI 419: Socioeconomic Compliance 2016)</b>				
<b>GRI 103: Management Approach 2016</b>				
103-1	Explanation of the material topic and its boundary	221-225	<ul style="list-style-type: none"> <li>• Within and outside of the organisation</li> <li>• The organisation contributes directly to the impact</li> </ul>	●
103-2	The management approach and its components	153-159		●
103-3	Evaluation of the management approach	136		●
<b>GRI 416: Customer Health and Safety 2016</b>				
416-1	Assessment of the health and safety impacts of product and service categories	157-158, 173-175, 178, 199-203, 215-216, 218		●
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services		During 2018, a total of 26 claims related to service provision were received in the area of concessions and hospital services. They are not related to non-compliance with regulations or voluntary codes. Likewise, for the other businesses, no cases of non-compliance were found in this area.	●
<b>GRI 417: Marketing and labelling 2016</b>				
417-1	Requirements for product and service information and labelling	159		●
417-2	Incidents of non-compliance concerning product and service information and labelling		In 2018, no non-compliance with the regulations or voluntary codes was found relating to the information and labelling on products and services, nor in its marketing communications.	●

<sup>1</sup> Includes specific business-related matters: Electricity supply safety and quality (ACCIONA Energy), Quality of water supplied to customers (ACCIONA Agua), Product safety and quality (Grupo Bodegas Palacio 1894).

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Estándar GRI	Contenidos	Página	Respuesta directa u omisión	Verificación externa
417-3	Incidents of non-compliance concerning marketing communications		In 2018, no non-compliance with the regulations or voluntary codes was found relating to the information and labelling on products and services, nor in its marketing communications.	●
<b>GRI 418: Customer privacy 2016</b>				
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data		The company has no evidence that any complaints have been raised for breaches of legal regulations or voluntary codes regarding privacy and loss of customer data.	●
<b>GRI 419: Socioeconomic Compliance 2016</b>				
419-1	Non-compliance with laws and regulations in the social and economic area		The company has no history of fines or sanctions for breach of laws or regulations on social and economic matters. Nor are the products, projects and services provided by ACCIONA prohibited on any of the markets on which it operates.	●
<b>SUPPLY CHAIN</b> <b>(GRI 308: Supplier Environmental Assessment 2016; GRI 414: Supplier Social Assessment 2016)</b>				
<b>GRI 103: Management Approach 2016</b>				
103-1	Explanation of the material topic and its boundary	221-225	<ul style="list-style-type: none"> <li>• Within and outside of the organisation</li> <li>• The organisation is linked to the impact through its business relationships</li> </ul>	●
103-2	The management approach and its components	137-153		●
103-3	Evaluation of the management approach	136		●
<b>GRI 308: Supplier Environmental Assessment 2016</b>				
308-1	New suppliers that were screened using environmental criteria	144, 147-149		●
308-2	Negative environmental impacts in the supply chain and actions taken	144, 147-148		●
<b>GRI 414: Supplier Social Assessment 2016</b>				
414-1	New suppliers that were screened using social criteria	144, 147-148		●
414-2	Negative social impacts in the supply chain and actions taken	144, 147		●

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<b>INNOVATION AND NEW BUSINESS OPPORTUNITIES</b>				
<b>GRI 103: Management Approach 2016</b>				
103-1	Explanation of the material topic and its boundary	221-225	<ul style="list-style-type: none"> <li>• Within and outside of the organisation</li> <li>• The organisation contributes directly to the impact</li> </ul>	•
103-2	The management approach and its components	161-167, 185-187, 197-199		•
103-3	Evaluation of the management approach	160		•