8.2 GRI content index

GRI Estándar	Descriptive summary	Page/Comment
ORGANISATIONAL PROFILE		
102-1	Name of the organisation	FCC Aqualia
102-2	Activities, brands, products, and services	Pages 14-18
102-3	Location of headquarters	Av. del Camino de Santiago, 40 28050 Madrid, Spain
102-4	Location of operations	Pages 18-23
102-5	Ownership and legal form	The FCC Group fully owns FCC Aqualia S.A.
102-6	Markets served (geographic locations, sectors served, types of customers and beneficiaries)	Pages 18-23
102-7	Scale of the organisation	Page 12
102-8	Information on employees and other workers	Page 12, Pages 91-97 There are no significant differences in the employment contract type by gender. A significant portion of the organization is represented by workers who are neither external workers nor employee and therefore no control is made for a breakdown by gender.
102-9	Supply chain	Page 108
102-10	Significant changes to the organization and its supply chain	There were no significant changes in 2017
102-11	Precautionary principle or approach	Page 94 2017 Corporate Governance Report http://www.fcc.es/es/informe-anual-de-gobierno-corporativo (E. Risk Control and Management Systems)
102-12	External initiatives	Pages 31-35
102-13	Membership of associations	Page 28
STRATEGY		
102-14	Statement from senior decision-maker	Page 4-5
102-15	Key impacts, risks and opportunities	Page 4-5
ETHICS AND INTEGRITY		
102-16	Values, principles, standards and norms of behaviour	Page 13 FCC Code of Ethics http://www.fcc.es/documents/21301/154414 Codigo+Etico+FCC.pdf (2. Mission, Vision, Principles and Attitudes; 6. Conduct Guidelines)

102-17	Mechanisms for advice and concerns about ethics	Pages 31-35 FCC Code of Ethics http://www.fcc.es/documents/21301/154414/Codigo+Etico+FCC.pdf (6. Conduct Guidelines, 9. Help and Information)
GOVERNANCE		
102-18	Governance structure	Page 94 2017 Corporate Governance Report http://www.fcc.es/es/informe-anual-de-gobierno-corporativo (A. Ownership Structure)
102-19	Delegating authority	Page 94 2017 Corporate Governance Report http://www.fcc.es/es/informe-anual-de-gobierno-corporativo (C. Structure of the Company's Administration)
102-20	Executive-level responsibility for economic, environmental and social topics	2017 Corporate Governance Report http://www.fcc.es/es/informe-anual-de-gobierno-corporativo (B. General Meeting, page 7)
102-21	Consulting stakeholders on economic, environmental and social topics	Pages 35-37 Shareholders: General Shareholders Meeting. Employees: communications channel with HR
102-22	Composition of the highest governance body and its committees	Page 94 2017 Corporate Governance Report http://www.fcc.es/es/informe-anual-de-gobierno-corporativo (A. Ownership Structure)
102-23	Chair of the highest governance body	Page 94 2017 Corporate Governance Report http://www.fcc.es/es/informe-anual-de-gobierno-corporativo (A. Ownership Structure)
102-24	Nominating and selecting the highest governance body	Chairman of Aqualia 2017 Corporate Governance Report http://www.fcc.es/es/informe-anual-de-gobierno-corporativo (A. Ownership Structure)
102-25	Conflicts of interest	Informe de Gobierno Corporativo 2017 http://www.fcc.es/es/informe-anual-de-gobierno-corporativo (G. Degree of Compliance with Corporate Governance Recommendations)
102-26	Role of highest governance body in setting purpose, values and strategy	2017 Corporate Governance Report http://www.fcc.es/es/informe-anual-de-gobierno-corporativo (C. Structure of the Company's Administration)
102-27	Collective knowledge of highest governance body	2017 Corporate Governance Report http://www.fcc.es/es/informe-anual-de-gobierno-corporativo (C. Structure of the Company's Administration)
102-28	Evaluating the highest governance body's performance	2017 Corporate Governance Report http://www.fcc.es/es/informe-anual-de-gobierno-corporativo (E. Risk Control and Management Systems)
102-29	Identifying and managing economic, environmental and social impacts	Pages 31-38
102-30	Effectiveness of risk management processes	2017 Corporate Governance Report http://www.fcc.es/es/informe-anual-de-gobierno-corporativo (E. Risk Control and Management Systems)

102-31	Review of economic, environmental and social topics	2017 Corporate Governance Report http://www.fcc.es/es/informe-anual-de-gobierno-corporativo (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	Page 4-5 2017 Corporate Governance Report http://www.fcc.es/es/informe-anual-de-gobierno-corporativo (B. General Meeting, page 7)
102-33	Communicating critical concerns	Page 37 2017 Corporate Governance Report http://www.fcc.es/es/informe-anual-de-gobierno-corporativo (G. Degree of Compliance with Corporate Governance Recommendations; H. Other Information of Interest)
102-34	Nature and total number of critical concerns	Page 37 Aqualia's senior management is part of the CSR Committee, which addresses relevant and critical economic, environmental and social concerns.
102-35	Remuneration policies	IFCC Annual Director Remuneration Report http://www.fcc.es/es/informe-anual-sobre-remuneraciones (A. Company remuneration policy for the current year)
102-36	Process for determining remuneration	FCC Annual Director Remuneration Report http://www.fcc.es/es/informe-anual-sobre-remuneraciones (A. Company remuneration policy for the current year)
102-37	Stakeholders' involvement in remuneration	The General Shareholders Meeting approves the budgets. 2017 Corporate Governance Report http://www.fcc.es/es/informe-anual-de-gobierno-corporativo (B. General Meeting; H. Other Information of Interest)
STAKEHOLDER ENGAGEMENT		
102-40	List of stakeholder groups	Page 36
102-41	Collective bargaining agreements	All employees are subject to collective bargaining agreements
102-42	Identifying and selecting stakeholders	Page 36
102-43	Approach to stakeholder engagement	Pages 36-37, Pages 45-46
102-44	Key topics and concerns raised	Page 37
REPORTING PRACTICE (MATERIALS AND BOUNDARIES)		
102-45	Entities included in the consolidated financial statements	All entities in the report are included in the consolidated financial statements. 2017 Corporate Governance Report http://www.fcc.es/es/informe-anual-de-gobierno-corporativo (A. Ownership Structure)
102-46	Defining report content and topic boundaries	Page 37, Page 112-Page 123.
102-47	List of material topics	Page 37
102-48	Restatements of information	Page 112
102-49	Changes in reporting	Page 112

REPORT PROFILE		
102-50	Reporting period	2017
102-51	Date of most recent report	2016
102-52	Reporting cycle	Annual
102-53	Contact points for questions regarding the report	FCC Aqualia Av. del Camino de Santiago 40, 28050 Madrid, Spain www.aqualia.com
102-54 **102-55**	Claims of reporting in accordance with GRI Standards	Page 112 Comprehensive
102-56	External assurance	Page 125 GRI Annexes
MANAGEMENT APPROACH		
103-1	Explanation of the material topic and its boundaries.	Page 37, Page 113-Page 123. The identified material aspects have been considered for all Aqualia
103-2	The management approach and its components	Page 37, Page 113-Page 123. The identified material aspects have been considered for all Aqualia The aspects identified as material have been considered by all external stakeholders and for all Aqualia.
ECONOMIC PERFORMANCE		
Management approach: economic performance		
201-1	Direct economic value generated and distributed	Page 12 2017 Consolidated financial statements http://www.aqualia.com/documents/846879/1709574/Grupo+FCC+Aqualia+Cuentas+Anuales + Consolidadas +Auditadas++PDF+Informe+Anual+Consolidado+2017.pdf/5f694ba0-cce0-1eee-8e03-101a9977b4aaGrupo+FCC+Aqualia+Cuentas+Anuales+Consolidadas+Auditadas++PDF+Informe+Anual+Consolidado+2017.pdf/5f694ba0-cce0-1eee-8e03-101a9977b4aa
201-2	Financial implications and other risks and opportunities due to climate change.	Pages 82-89 2017 Consolidated financial statements http://www.aqualia.com/documents/846879/1709574/Grupo+FCC+Aqualia+Cuentas+Anuales+Consolidadas+Auditadas++PDF+Informe+Anual+Consolidado+2017.pdf/5f694ba0-cce0-1eee-8e03-101a9977b4aa (25. Information about the Environment)
201-3	Defined benefit plan obligations and other retirement plans	There are no retirement plans
201-4	Financial assistance received from the government	Page 12
Management approach: market presence		
202-1	Ratios of standard entry-level wage by gender compared to local minimum wage.	Page 12 The entry-level wage is defined by collective bargaining agreement for each group company with no differences of gender and is above the mandatory minimum wage.

202-2	Proportion of senior management hired from the local community	100% of senior management is Spanish. 2017 Corporate Governance Report http://www.fcc.es/es/informe-anual-de-gobierno-corporativo (C. Structure of the Company's Administration)
Management approach: indirect economic impacts		
203-1	Infrastructure investments and services supported	2017 Consolidated financial statements http://www.aqualia.com/documents/846879/1709574/Grupo+FCC+Aqualia+Cuentas+Anuales+Consolidadas+Auditadas++PDF+Informe+Anual+Consolidado+2017.pdf/5f694ba0-cce0-1eee-8e03-101a9977b4aa (5. Tangible Fixed Assets/Property, Plant and Equipment)
203-2	Significant indirect economic impacts.	Pages 4-5, Page 12
Management approach: procurement practices		
204-1	Proportion of spending on local suppliers	Page 108
Management approach: anti-corruption		
205-1	Operations assessed for risks related to corruption	FCC Code of Ethics FCC http://www.fcc.es/documents/21301/154414/Codigo+Etico+FCC.pdf (6.3. Internal control and fraud prevention)
205-2	Communication and training about anti-corruption policies and procedures	FCC Code of Ethics FCC http://www.fcc.es/documents/21301/154414/Codigo+Etico+FCC.pdf (6.3. Internal control and fraud prevention)
205-3	Confirmed incidents of corruption and actions taken	There were no corruption cases or lawsuits
ENVIRONMENTAL PERFORMANCE		Material topics were identified based on the significant aspects derived from the environmental management system.
Management approach: materials		
301-1	Materials used by weight or volume	Page 83 The weight of reactive consumption is provided as representative.
301-2	Recycled input materials used	Given the nature of Aqualia's business, captured or purchased water is considered to be a renewable source. Comparatively, other types of consumptions are insignificant 67-69.
Management approach: products and services		
301-3	Reclaimed products and their packaging materials	Not applicable
Management approach: energy		
302-1	Energy consumption within the organisation	Pages 82-84 Total energy consumption: 3,700,757 GJ (indirect consumption+direct renewable consumption+fuel consumption) Given that the electricity mix is unavailable for all the countries in which the organisation operates, the provided indirect consumption figure does not differentiate between renewable and non-renewable energy consumptions. No data on energy sold are available.

302-2	Energy consumption outside the organisation	Information unavailable.
302-3	Energy intensity	469.82 GJ/employee
302-4	Reduction of energy consumption	Pages 83-89 In each contract, Aqualia works on actions to reduce energy consumption for the management system based on ISO 50001. However, the overall 2017 figures for reduction of energy consumption are unavailable. Moreover, the company develops Research, Development and Innovation (RD&I) projects to reduce energy consumption. (refer to Pages 74-78 and Page 89)
302-5	Reduction in energy requirements of products and services	Pages 82-85 Pages 74-78 and Page 89 (RD&I Projects)
302-6	Confirmed incidents of corruption and actions taken.	There were no corruption cases or lawsuits.
Management approach: water		
303-1	Water withdrawal by source.	Pages 86-87
303-2	Water sources significantly affected by withdrawal of water	Pages 86-87 Aqualia captures water through administrative concessions in which the competent water management authority decides on the capture point and quantities. For this reason, Aqualia does not manage information on capture percentages regarding total water masses.
303-3	Water recycled and reused	Given the nature of the Aqualia business, water is neither recycled nor intended for internal use of the organization. Instead the water is discharged and used by third parties (refer to indicator 306-1)
Management approach: biodiversity		
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	125 of 6,215 in Spain 2 of 172 in Italy 0 of 383 in Portugal 0 of 1 in Egypt 0 of 84 in the United Arab Emirates 0 of 1 in Mexico
304-2	Significant impacts of activities, products and services on biodiversity	Information unavailable.
304-3	Habitats protected or restored.	FCC Aqualia has no habitat restoration activities
304-4	Species on the IUCN Red List of Threatened Species or national conservation lists whose habitats are in areas affected by the operations	Information unavailable.
Management approach: emissions		
305-1 **305-2**	Direct and indirect GHG emissions. Indirect GHG emissions when generating energy	Page 82 and Page 85
305-3	Other indirect (scope 3) GHG emissions	Page 82 and Page 85

305-4	GHG emissions intensity	The emissions intensity (t CO_2 eq/employee) is calculated by dividing emissions by the number of employees (7,877) -Direct Emissions (Scope 1): 5.86 t CO_2 eq/employee -Indirect Emissions (Scope 2): 43.82 t CO_2 eq/employee -Indirect Emissions (Scope 3): 4.46 t CO_2 eq/employee
305-5	Reduction of GHG emissions	Page 85
305-6	Emissions of ozone-depleting substances (ODS)	Page 85
305-7	Nitrogen oxides (NOx), sulphur oxides (SOx) and other significant air emissions	Not applicable
Management approach: effluents and waste		
306-1	Water discharge by quality and destination	816,179,934 m^3

306-2 Waste by type and disposal method

	Hazardous waste (t)	Non-hazardous waste (t)	Sewage in Spain (t)	All non-hazardous waste(t)
Spain	8,135.08	363,813.03	268,047.02	
Portugal	1.48	626.30		
Italy	7.27	9,491.87		
Egypt	92.82	2,174.81		
United Arab Emirates	2.26	440.25		
TOTAL	**8,238.91**	**376,546.26**	**268,047.02**	**644,593.28**

306-3	Significant spills	0
306-4	Transport of hazardous waste	8,238,908.05 kg
306-5	Water bodies affected by water discharge and/or runoff	2 Vertidos en Áreas protegidas; 2 Vertidos en áreas No protegidas; 1 alivio en área no protegida; 1 alivio en área protegida.
Management approach: regulatory compliance		
307-1	Noncompliance with environmental laws and regulations	51,623.56 €
Management approach: supplier environmental assessment		
308-1	New suppliers that were screened using environmental criteria	100%
308-2	Negative environmental impacts in the supply chain and actions taken	Pages 108-109 Given their activities, Aqualia suppliers have no significant environmental impacts. However, they are required to fully comply with all applicable environmental criteria.
SOCIAL PERFORMANCE: LABOUR PRACTICES AND DECENT WORK		
Management approach: employment		
401-1	New employee hires and employee turnover	Page 12, Pages 92-93
401-2	Benefits provided to employees	Page 101 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: 66 Employees with paternity leave: 134 100% 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.
Management approach: labour/management relations		
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.
Management approach: occupational health and safety		
403-1	Workers representation in formal joint management–worker health and safety committees	39.3% 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	Pages 104-106 There were no fatal accidents in 2017. 195 accidents with leave, of which 1 was serious. 324 accidents without leave. 410 incidents without injuries.
403-3	Workers with high incidence or high risk of diseases related to their occupation	There is only a residual risk of occupation-related diseases, though preventive activity ensured that no case occurred in 2017.
403-4	Health and safety topics covered in formal agreements with trade unions	100%
Management approach: training and education		
404-1	Average hours of training per year per employee	Page 12, Page 82, Pages 102-104
404-2	Programs for upgrading employee skills and transition assistance programs	Page 82-108
404-3	Percentage of employees receiving regular performance and career development reviews	Performance reviews are not made.
Management approach: diversity and equal opportunity		
405-1	Diversity of governance bodies and employees	Pages 96-97
405-2	Ratio of basic salary and remuneration of women to men	Basic salaries are set by collective bargaining agreements and there are no differences between men and women.
Management approach: non-discrimination		
406-1	Incidents of discrimination and corrective actions taken	There were no reported cases of discrimination.

Management approach: freedom of association and collective bargaining		
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Given their activities and applicable internal and external policies, Aqualia and its suppliers have no risk that would endanger or threaten their employees' freedom of association or right to collective bargaining.
Management approach: child labour		
408-1	Operations and suppliers considered to have significant risk for incidents of child labour	Given their activities and applicable internal and external policies, Aqualia and its suppliers have no significant risk of child labour or underage workers exposed to hazardous labour.
Management approach: forced or compulsory labour		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Given their activities and applicable internal and external policies, Aqualia and its suppliers have no risk of forced or compulsory labour.
Management approach: security practices		
410-1	Security personnel trained in human rights policies or procedures	Aqualia has no security personnel on staff and subcontracted personnel receive all the related training.
Management approach: rights of indigenous peoples		
411-1	Incidents of violations involving rights of indigenous peoples	There have been no reports of any incidents of violations involving the rights of indigenous peoples because of the activities of Aqualia or its suppliers.
Management approach: human rights assessment		
412-1	Operations that have been subject to human rights reviews or impact assessments	Given its activities and applicable internal and external policies, Aqualia considers human rights compliance not to pose a risk and thus no assessments were made in this regard.
Management approach: investment		
412-2	Employee training on human rights policies or procedures	Given its activity, Aqualia deems this disclosure to be immaterial, thus no training was given on human rights.
412-3	Significant investment agreements and contracts that include human rights clauses	No investment agreements were entered into that would include human rights clauses.
Management approach: local communities		
413-1	Operations with local community engagement, impact assessments and development programmes	Pages 52-65
413-2	Operations with significant actual and potential negative impacts on local communities	There are no operating centres that have or could have significant negative impacts on local communities.

Management approach: supplier social assessment		
414-1	New suppliers that were screened using social criteria	Aqualia considers that its suppliers have no negative social impact risks, and therefore no assessments were made in this regard.
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.
Management approach: public policy		
415-1	Political contributions	Aqualia makes no contributions of this sort
Management approach: customer health and safety		
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	€ 19.522,20€
Management approach: marketing and labelling		
417-1	Requirements for product and service information and labelling	Pages 42-46
417-2	Incidents of noncompliance concerning[1] product and service information and labelling	No se han producido incumplimientos relativos a la normativa de información del servicio.
417-3	Incidents of noncompliance concerning marketing communications	There were no incidents of noncompliance concerning communications.
Management approach: customer privacy		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	No complaints were made concerning breaches of customer privacy and losses of data.
Management approach: regulatory compliance		
419-1	Noncompliance with laws and regulations in the social and economic area	There were no fines, penalties or sanctions for noncompliance with laws or regulations.
2017 Management approach: organisation and presence at forums Aqualia presence and organisation at forums, trade fairs, seminars and events to share experiences and increase visibility.		
	List of national and international events in which Aqualia has participated.	Pages 24-26
Management approach 2017: customer service Progress made in omnichannel solutions for customer service to foster customer-company interaction		
	Number of calls from customers	Page 42, Page 45-46

1 The indicators related to relevant topics appear highlighted in blue.

	Number/percentage of complaints	Pages 45-46
	Number of users of new channels	Pages 45-46
	Customer satisfaction	Pages 45-46
Management approach 2017: water quality Provide the best water quality possible to users		
	Number of laboratory quality controls	Page 44
	Number of accredited laboratories	Page 44
Management approach 2017: environmental awareness-raising and sensitisation		
417-1	Requirements for product and service information and labelling	Pages 42-46
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 approach: customer privacy Provide the best water quality possible to users		
	Sensitisation and awareness-raising campaigns	Pages 55-58