

GRI INDICATORS TABLE AND CONTENTS OF LAW 11/2018





GRI 102: General Contents

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GRI 308: Environmental evaluation of suppliers				
308-1	New suppliers that have passed screening filters according to environmental criteria	Commercial and supply management: Product range, Selection of suppliers. Environmental management: Circular economy Efficient use of raw materials and minimisation of waste	43-47; 48, 49. 73-75.	

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417-1	Requirements for information and labelling of products and services	Commercial and supply management: Customer satisfaction	53.	
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LAW 11/2018 NON-FINANCIAL INFORMATION AND DIVERSITY

Contents of Law 11/2018 Non-Financial Information and Diversity		Standard used	
Business Model	Description of the group's business model	Brief description of the group's business model, which will include its business environment, its organization and structure, the markets in which it operates, its objectives and strategies, and the main factors and trends that may affect its future evolution.	GRI 102-2 Activities, brands, products and services
			GRI 102-4 Localisation of the activities
			GRI 102-6 Markets served
			GRI 102-15 Key impacts, risks and opportunities
		GRI 102-7 Size of the organisation	
Policies	Policies applied by the group, including the due diligence procedures applied for identification, evaluation, prevention and mitigation of significant risks and impacts, and for verification and control, as well as the measures that have been adopted.	GRI103-2 The management approach and its components	
		GRI 103-3 Assessment of the management approach	
Main risks	The main risks in connection with these issues related to the group's activities, including, where relevant and proportionate, its business relationships, products or services that may have negative effects in those areas, and how the group manages those risks, detailing the procedures used to detect and evaluate them in accordance with national, European or international reference frameworks for each issue. Information on the impacts that have been detected should be included, offering a breakdown of them, in particular on the main short, medium and long term risks.	GRI 102-15 Key impacts, risks and opportunities	
		GRI 102-11 Precautionary principle or approach	
		GRI 102-30 Efficacy of the risk management processes	
Information on environmental issues	General	Current and foreseeable effects of the company's activities on the environment and, where appropriate, on health and safety	GRI 102-15 Main impacts, risks and opportunities
			GRI 102-29 Identification and management of financial, environmental and social impacts
			GRI 102-31 Assessment of financial, environmental and social issues
		·Environmental assessment or certification procedures	GRI 102-11 Precautionary principle or approach
			GRI 102-29 Identification and management of financial, environmental and social impacts
			GRI 102-30 Efficacy of the risk management processes
		· Resources dedicated to the prevention of environmental risks	GRI 102-29 Identification and management of financial, environmental and social impacts
		· Application of the precautionary principle	GRI 102-11 Precautionary principle or approach
		· Provisions and guarantees for environmental risks	GRI 307-1 Non-compliance with environmental legislation and regulations (Autonomous Community)
Contamination	Measures to prevent, reduce or repair carbon emissions that seriously affect the environment, taking into account any form of air pollution specific to an activity, including noise and light pollution	GRI 103-2 Management Approach (with a view to GRI 302 and 305)	
		GRI 302-4 Reduction of energy consumption	
		GRI 305-5 Reduction of GHG emissions	
		GRI 305-7 NOx, SOx and other significant atmospheric emissions	
Circular Economy and prevention and waste management	Measures for prevention, recycling, reuse, other forms of recovery and waste disposal. Actions to combat food waste	GRI 103-2 Management Approach (Effluents and waste)	
		GRI 303-3 Recycled and reused water	
		GRI 306-1 Wastewater according to its quality and destination	
		GRI 306-2 Waste by type and method of disposal	

Contents of Law 11/2018 Non-Financial Information and Diversity		Standard used	
Information on environmental issues	Sustainable use of resources	Water consumption and water supply according to local limitations	GRI 303-1 Water extraction by source
			GRI 303-2 Water sources significantly affected by water extraction
			GRI 303-3 Recycled and reused water
		Consumption of raw materials and the measures taken to improve the efficiency of their use	Confidential
	Sustainable use of resources	Energy: Consumption, direct and indirect; Measures taken to improve energy efficiency, Use of renewable energy	GRI 103-2 Management approach (Energy)
			GRI 302-1 Energy consumption within the organisation
			GRI 302-3 Energy intensity
			GRI 302-4 Reduction of energy consumption
	Climate Change	Emissions of greenhouse gases	GRI 305-1 Direct emissions of GHG (scope 1)
			GRI 305-2 Indirect emissions of GHG from generating energy (scope 2)
GRI 305-4 Intensity of GHG emissions			
Measures taken to adapt to the consequences of Climate Change		GRI 102-15 Main impacts, risks and opportunities	
		GRI103-2 The management approach and its components	
Protection of biodiversity	Reduction goals established voluntarily in the medium and long term to reduce GHG emissions and means implemented for this purpose.	GRI 103-2 Management Approach (Reduction of GHG emissions)	
	Measures taken to preserve or restore biodiversity	Non material	
	Impacts caused by activities or operations in protected areas	Non material	
Information on social and staff-related issues	Policies	Policies applied by the group, including the due diligence procedures applied for identification, evaluation, prevention and mitigation of significant risks and impacts, and for verification and control, as well as the measures that have been adopted.	GRI103-2 The management approach and its components
			GRI 103-3 Assessment of the management approach
			GRI 102-35 Remuneration policies
	Main risks	Main risks related to these issues related to the activities of the group, including, where relevant and proportionate, their business relationships, products or services that may have negative effects in those areas, and how the group manages those risks, explaining the procedures used to detect and evaluate them in accordance with national, European or international reference frameworks for each subject. Information on the impacts that have been detected should be included, offering a breakdown of them, in particular on the main short, medium and long term risks.	GRI 102-15 Key impacts, risks and opportunities
	Employment	Total number and distribution of employees by sex, age, country and professional classification	GRI 102-7 Size of the organisation
			GRI 102-8 Information about employees and other workers
		Total number and distribution of employment contract type	GRI 405-1. b) The percentage of employees by employment category for each of the following diversity categories: gender and age group
		Annual average of indefinite, temporary and part-time contracts by sex, age and professional classification	GRI 102-8 Information about employees and other workers
		Number of layoffs by sex, age and professional classification	GRI 102-8 Information about employees and other workers
	Average remuneration and its evolution disaggregated by sex, age and professional classification or equal value	GRI 401-1.b) Total number and turnover rate of personnel during the reporting period, by age group, gender and region (in relation to dismissals)	
		GRI 405-2: Ratio of base salary and remuneration of women to men for each job category	

Contents of Law 11/2018 Non-Financial Information and Diversity		Standard used
Employment	Wage gap	GRI 405-2: Ratio of base salary and remuneration of women to men for each job category
	Compensation for equal or average jobs in society	GRI 405-2 Ratio of standard initial category salary by gender compared to the local minimum wage
	The average remuneration of directors and managers, including variable remuneration, allowances, compensation, payment to long-term savings forecasting systems and any other perception disaggregated by sex	GRI 102-35 Remuneration policies
		GRI 102-36 Process for determining remuneration (for the management approach)
	Implementation of work disconnection measures	GRI 201-3 Obligations derived from social benefit plans and other retirement plans
	Employees with disabilities	GRI 103-2 Management Approach (work disconnection)
Work organisation	Organization of working time	GRI 405-1. b) Percentage of employees by employment category for each of the following diversity categories (iii. Vulnerable groups).
	Number of absenteeism hours	GRI 102-8. c) The total number of employees by type of employment contract (full-time or part-time) and by gender.
		GRI 103-2 Management Approach (Organisation of work)
	Measures aimed at facilitating the enjoyment of conciliation and encouraging the co-responsible exercise of these by both parents.	GRI 403-2 Types of accidents and ratios of occupational accidents, occupational diseases, lost days, and absenteeism, and number of related deaths (section a)
Information on social and staff-related issues	Health and safety conditions at work	GRI 103-2 Management approach
	Work accidents (frequency and severity) disaggregated by sex	GRI 103-2 Management Approach (Health and Safety)
	Occupational diseases (frequency and severity) disaggregated by sex	GRI 403-2 Types of accidents and ratios of occupational accidents, occupational diseases, lost days, and absenteeism, and number of related deaths
Social Relations	Organization of social dialogue, including procedures for informing and consulting staff and negotiating with them	GRI 403-2 Types of accidents and ratios of occupational accidents, occupational diseases, lost days, and absenteeism, and number of related deaths
	Percentage of employees covered by collective agreement by country	GRI 102-43 Approach for the participation of stakeholders (regarding unions and collective bargaining)
	Balance of collective agreements, particularly in the field of health and safety at work	GRI 402-1 Minimum warning periods for operational changes
Training	Policies implemented in the field of training	GRI 102-41 Collective bargaining agreements
	Total number of hours of training by professional categories	GRI 403-1 Representation of workers in joint health and safety committees
Accessibility	Universal accessibility of people with disabilities	GRI 103-2 Management Approach (Training and Teaching)
	Measures taken to promote equal treatment and opportunities between men and women	GRI 404-1 Average training hours per employee per year
Equality	Equality plans	GRI 103-2 Management Approach (Diversity and equal opportunities and Non-discrimination)
	Measures to promote employment	GRI 103-2 Management Approach (Diversity and equal opportunities)
		GRI 103-2 Management Approach (Diversity and equal opportunities and Non-discrimination)

Contents of Law 11/2018 Non-Financial Information and Diversity		Standard used	
Information on social and staff-related issues	Equality	Protocols against sexual and sexual harassment	GRI 103-2 Management Approach (Diversity and equal opportunities and Non-discrimination)
		The integration and universal accessibility of people with disabilities	GRI 103-2 Management Approach (Diversity and equal opportunities and Non-discrimination)
		Policy against all types of discrimination and, where appropriate, diversity management	GRI 103-2 Management Approach (Diversity and equal opportunities and Non-discrimination) GRI 406-1 Cases of discrimination and corrective actions undertaken
Information on respect for human rights	Policies	Policies applied by the group, including the due diligence procedures applied for identification, evaluation, prevention and mitigation of significant risks and impacts, and for verification and control, as well as the measures that have been adopted.	GRI103-2 The management approach and its components GRI 103-3 Assessment of the management approach GRI 412-2 Training of employees in human rights policies or procedures
		Main risks related to these issues related to the activities of the group, including, where relevant and proportionate, their business relationships, products or services that may have negative effects in those areas, and how the group manages those risks, explaining the procedures used to detect and evaluate them in accordance with national, European or international reference frameworks for each subject. Information on the impacts that have been detected should be included, offering a breakdown of them, in particular on the main short, medium and long term risks.	GRI 102-15 Key impacts, risks and opportunities GRI 102-30 Efficacy of the risk management processes
	Human Rights	Human Rights	Application of due diligence procedures in human rights
Prevention of risks of violation of human rights and, where appropriate, measures to mitigate, manage and repair possible abuses committed			GRI 103-2 Management Approach (Assessment of Human Rights) GRI 412-1 Operations subject to revisions or evaluations of impact on human rights
Complaints for cases of human rights violations			GRI 102-17 Mechanisms of advice and ethical concerns GRI 103-2 Management Approach (Assessment of Human Rights)
			GRI 102-17 Mechanisms of advice and ethical concerns (complaints received and resolution GRI 419-1 Non-compliance with laws and regulations in the social and economic fields
Promotion and compliance with the provisions of the ILO fundamental conventions related to respect for freedom of association and the right to collective bargaining, the elimination of discrimination in employment and occupation, the elimination of forced or compulsory labor and the effective abolition of child labor			GRI 103-2 Management Approach (Non-discrimination, Freedom of association and collective bargaining, Child Labour, Forced or compulsory labour and Human Rights)
Information related to the fight against corruption and bribery	Policies	Policies applied by the group, including the due diligence procedures applied for identification, evaluation, prevention and mitigation of significant risks and impacts, and for verification and control, as well as the measures that have been adopted.	GRI103-2 The management approach and its components GRI 103-3 Assessment of the management approach GRI 205-2 Communication and training about anti-corruption policies and procedures

Contents of Law 11/2018 Non-Financial Information and Diversity		Standard used	
Information related to the fight against corruption and bribery	Main risks	<p>Main risks related to these issues related to the activities of the group, including, where relevant and proportionate, their business relationships, products or services that may have negative effects in those areas, and how the group manages those risks, explaining the procedures used to detect and evaluate them in accordance with national, European or international reference frameworks for each subject. Information on the impacts that have been detected should be included, offering a breakdown of them, in particular on the main short, medium and long term risks.</p>	<p>GRI 102-15 Key impacts, risks and opportunities</p> <p>GRI 102-30 Efficacy of the risk management processes</p> <p>GRI 205-1 Transactions assessed in relation to corruption-related risks</p>
		Measures taken to prevent corruption and bribery	GRI 103-2 Management Approach (with a view to GRI 205 Anti-corruption) - Presenting indicator 205-2 also covers this requirement of law
	Corruption and bribery	Measures to fight money laundering	GRI 103-2 Management Approach (Anti-corruption)
		Contributions to foundations and non-profit organizations	<p>GRI 103-2 Management Approach (Anti-corruption)</p> <p>GRI 201-1 Direct economic value generated and distributed (Investments in the Community)</p> <p>GRI 203-2 Significant indirect financial impacts</p>
Policies	Policies applied by the group, including the due diligence procedures applied for identification, evaluation, prevention and mitigation of significant risks and impacts, and for verification and control, as well as the measures that have been adopted.	GRI103-2 The management approach and its components	
		GRI 103-3 Assessment of the management approach	
Company information	Main risks	<p>Main risks related to these issues related to the activities of the group, including, where relevant and proportionate, their business relationships, products or services that may have negative effects in those areas, and how the group manages those risks, explaining the procedures used to detect and evaluate them in accordance with national, European or international reference frameworks for each subject. Information on the impacts that have been detected should be included, offering a breakdown of them, in particular on the main short, medium and long term risks.</p>	<p>GRI 102-15 Key impacts, risks and opportunities</p> <p>GRI 102-30 Efficacy of the risk management processes</p>
	Company information	Impact of society's activity on employment and local development	<p>GRI 203-2 Significant indirect financial impacts</p> <p>GRI 204-1 Proportion of expense with local suppliers.</p> <p>GRI 413-1 Operations with local community participation, impact assessments and development programmes</p>
		Company commitment with the sustainable development	<p>Impact of the activity of society on local populations and in the territory</p> <p>Relationships maintained with local community actors and the modalities of dialogue</p>
		Partnership or sponsorship actions	<p>GRI 102-13 Affiliation to associations</p> <p>GRI 201-1 Direct economic value generated and distributed (Investments in the Community)</p>

Contents of Law 11/2018 Non-Financial Information and Diversity		Standard used	
Company information	Inclusion in the purchasing policy of social, gender equality and environmental issues	GRI 103-3 Management Approach (Environmental and social assessment of suppliers)	
	Outsourcing and suppliers	Consideration in the relations with suppliers and subcontractors of their social and environmental responsibility	GRI 102-9 Supply chain
			GRI 103-3 Management Approach (Environmental and social assessment of suppliers)
			GRI 308-1 New suppliers that have passed assessment and screening filters according to environmental criteria
			GRI 407-1 Operations and suppliers whose right to freedom of association and collective bargaining could be at risk
			GRI 409-1 Operations and suppliers with significant risk of cases of forced or compulsory labour
		GRI 414-1 New suppliers that have passed screening filters according to social criteria	
	Supervision systems and audits and their results	GRI308-1 New suppliers that have been assessed according to environmental criteria	
	Measures for the health and safety of consumers	GRI 103-2 Management Approach (Health and Safety of Customers)	
	Tax information		GRI 416-1 Assessment of the health and safety impacts of the categories of products or services
		GRI 417-1 Requirements for information and labelling of products and services	
Complaint systems, complaints received and resolution thereof		GRI 102-17 Mechanisms of advice and ethical concerns (complaints received and resolution)	
Información fiscal		GRI 103-2 Management Approach (Health and Safety of Customers)	
	Benefits obtained by country	GRI 418-1 Substantial complaints related to gaps in customer privacy and loss of customer data.	
	Taxes on benefits paid	GRI 201-1 insofar as it affects payments to public administrations	
	Public grants received	GRI 201-1 insofar as it affects payments to public administrations	
		GRI 201-4 Financial aid received from the government	