

# 0. ABOUT THIS REPORT

The purpose of this Corporate Social Responsibility report of the ACS Group is to inform stakeholders of the Group's non-financial management policies, and the main accomplishments and initiatives implemented worldwide in these fields in 2015. This report also provides a detailed breakdown of the main indicators used to measure our performance in terms of ethics, operating efficiency and human resources. The contents of this report are completed with the other documents which form part of the 2015 Annual Report of the ACS Group (Activity Report, Corporate Governance Report and Economic-Financial Report), in addition to all the documentation and policies published on the ACS Group website.

## (G4-17)

For the ACS Group, the preparation of this Corporate Social Responsibility Report implies the formalisation of a policy focused on understanding the main dilemmas and challenges faced by infrastructure development and energy sector and society as a whole. The report considers all the ACS Group's activities as a global operator, in all the countries where it is present. The information published includes the operations developed in Construction, Industrial Services and Environment by the companies which are controlled by the ACS Group, and which are described in the Group's consolidated financial statements.

The ACS Group has developed tools for the collection and consolidation of both quantitative and qualitative information on sustainability to align the management of all the companies with the ACS Group's strategic priorities. The information gathered in this report refers, basically, to the 2015 financial year. It also includes information from previous years, depending on its relevance and availability, to enable readers to be able to form a more complete opinion of the company's development.

The 2015 Corporate Responsibility Report of the ACS Group has been drawn up in accordance with the latest version of the "Sustainability reporting guidelines" of the Global Reporting Initiative (GRI 4), including the additional information applicable required for the sector supplements of "Construction and Real Estate". The ACS Group considers that the 2015 Corporate Social Responsibility Report has been drawn up using the options defined by GRI Guide, with the Comprehensive option.

## (G4-18, G4-22, G4-23)

The ACS Group has applied the following GRI G4 principles for defining the contents of this report:

### PRINCIPLE OF MATERIALITY

The ACS Group has conducted a Materiality Analysis, whose methodology and results can be consulted in Appendix 13.1 of this report, and which has been used to detect the matters of most interest for the ACS Group and its stakeholders.

### CONTEXT OF SUSTAINABILITY

The objective of this report is to express the actions of the ACS Group in each of the three sustainability areas: economic, social and environmental. Throughout this report, information is supplied in relation to the context of each of these.

### EXHAUSTIVENESS

In the preparation process, the coverage and scope of this report was clearly defined, giving priority to information considered to be material and including all significant events that took place in 2015, without omitting information of relevance to our stakeholders.

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## “This report presents the Group’s non-financial management policies, developed and the main accomplishments and initiatives in this area.”

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The coverage of the Report was determined in parallel with its content. In 2015, companies in the ACS Group have taken part in transformation processes which have included organisational and administrative changes, changing, when applicable, the scope of some of the indicators. Appendix 13.2 sets out the scope and cover of each one of the indicators. Furthermore, in each chapter, if there any significant changes in coverage, then such changes are indicated.

Additionally, the relevant issues, the indicators included herein and the matters covered by the 2015 Corporate Social Responsibility Report offer an overview of the significant impacts in the economic, social and environmental fields.

Furthermore, the GRI4 principles have been followed to assure the quality of the information set out in this report:

### **COMPARABILITY**

As far as possible, the information included in this report has been organised in such a manner that the stakeholders may interpret the changes undergone by the ACS Group with respect to previous years. It is important to bear in mind that in 2015, companies in the ACS Group have taken part in transformation processes which have included organisational and administrative changes, changing, when applicable, the scope of some of the indicators. Certain data of 2014 have been recalculated with the same scope as those reported in 2015 so that they can be more comparable (and whenever it has been possible). In indicators with years prior to 2014, it has been possible to recalculate certain data retroactively for certain indicators; in these cases, the reported data are presented historically as a guideline.

### **BALANCE**

This report includes both positive and negative aspects, in order to present an unbiased image and to enable stakeholders to reasonably assess the Company’s actions.

### **ACCURACY AND CLARITY**

This report contains numerous tables, graphs and outlines, the purpose of which is to make the report easier to understand. The information included in the report is meant to be clear and accurate in order to be able to assess the ACS Group’s actions. Additionally, as far as possible, the use of technical terms whose meaning may be unknown to stakeholders has been avoided.

### **PUNCTUALITY**

The ACS Group has the commitment to report its corporate social responsibility actions annually. This Report relates to the Group’s actions in 2015 in the economic, social and environmental fields.

### **RELIABILITY**

The reliability of the information included in this 2015 Corporate Social Responsibility Report was checked by KPMG, the firm responsible for its verification.