

# 13. APPENDICES

## 13.1. MATERIALITY ANALYSIS

### (G4-18)

In the 2015 year, in accordance with the principles established in the GRI G4 Guidelines to define the contents of the Corporate Social Responsibility Report, the ACS Group performed its own Materiality Analysis, advised by an independent external firm, so as to identify important sustainability and corporate social responsibility areas for the businesses of the ACS Group and its stakeholders, i.e. clients, employees, suppliers, shareholders and infrastructure users. Ultimately the aim is that the Corporate Social Responsibility Report is focused on those matters which reflect the real most important social, economic and environmental impacts for the Group.

The Group has first used an external analysis using public sources and benchmark international bodies, taking into account the Group's core businesses and companies, to prepare this materiality analysis. The future trends in the main operating sectors of the

ACS Group, the competitive environment and the most important matters in terms of sustainability in the core countries in which the Group operates have been taken into account in this analysis; the best ESG practices, addressed by the most advanced companies, have been addressed, and the investors' requirements in terms of the company's ethical, social and environmental behaviour, given that it is one of the most important group's which demands this information, have been analysed. The internal valuation of the Group has been performed by means of interviews conducted to ACS executives in the Group's core areas of activity, in which matter such as the ACS value chain, the Group's future challenges, the main areas of interest, and the role of corporate social responsibility within ACS, and other important matters relating to this field, have all been explored in depth. Furthermore, taking into account the importance of HOCHTIEF within the activity of the ACS Group, the materiality analysis conducted by HOCHTIEF in 2015 using 2,117 online questionnaires to its different stakeholders and general population have been taken into account. The methodology and complete results of the materiality analysis of HOCHTIEF are available for consultation in its integrated annual report for 2015.

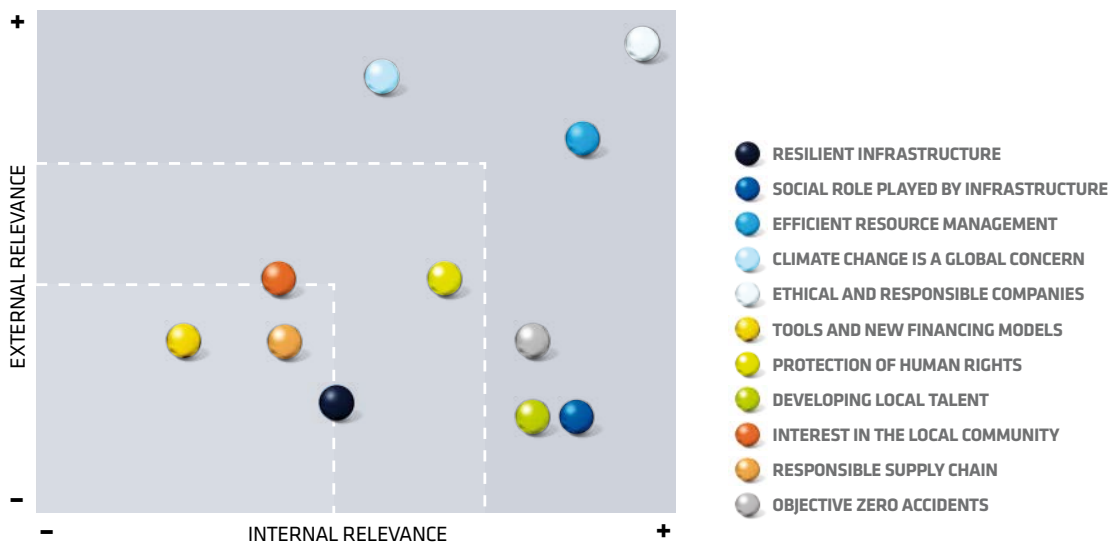


The ACS Group performed its own Materiality Analysis, advised by an independent external firm.

## (G4-19 ,G4-21, G4-27)

The results of weighting the subjects identified both at internal level (55% weighting) and external (45% weighting) have been used to design a materiality matrix representing the results obtained in accordance with their external and internal relevance, identifying the 11 most important aspects for the ACS Group, which are as follows:

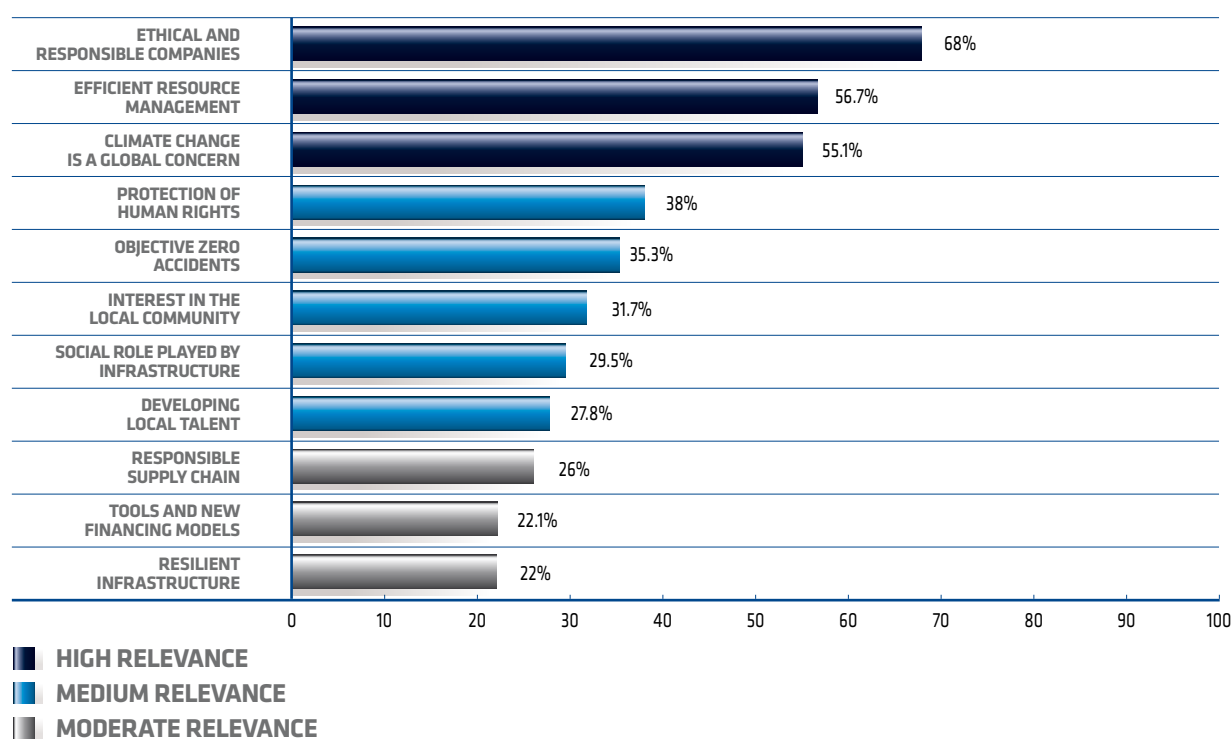
### MATERIALITY MATRIX



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## (G4-19 ,G4-21, G4-27)

The 11 most important matters identified in the materiality matrix have been ordered in a hierarchy according to their level of global relevance, as shown in the following table:



Note: For the ranking, it has been considered percentile 25 and 75.

The importance of these material matters has also been analysed for each one of the core countries in which the Group operates and also in view of their importance for each one of the areas of activity of the ACS Group. We shall now briefly describe the matters identified as relevant:

- **Ethical and responsible companies:** stakeholders demand companies with responsible and transparent management and whose values are based on the pillars of equality, diversity and ethical and transparent management.

- **Efficient resource management:** the lack of resources and increased demand for energy, water, etc., jeopardise the availability of these resources and other essential aspects which are needed to guarantee sustainable development. Production models need to innovate and to evolve so that these resources are properly managed. This area is particularly important in countries such as Spain, the United States or Australia, which account for a high proportion of the Group's companies.

- **Climate change is a global concern.**

An agreement was reached in the COP 21 in which both governments and companies need to take part; we are already assessing the impact of our activity with regard to climate change and setting targets to contain and adapt accordingly. The climate is a key area for all the areas in which the ACS Group operates and in its core markets.

- **Protection of Human Rights:** if systematic breaches of human rights occur in certain countries, then it is essential that protection policies be applied in a robust and uniform way, and they must be applied across the entire supply chain. This is particularly important for activity in emerging countries.

- **Objective zero accidents:** it is a priority to bring down the number of employees and subcontractor accidents in the infrastructure sector, where accident ratios are higher than in other sectors. Strict safety and health policies have to be applied to cover not only own employees but also third party collaborating with Group companies. Employees and third parties collaborating with Group companies have to be equipped with the tools and training needed, and control systems also have to be defined. This is particularly important in emerging countries, where regulation is more lax.

- **Interest in the local community:** the community's interests have to be aligned with the company's, and this should be considered to be a key factor for the success of any project. It is important to evaluate the environmental and social impact of projects, make a contribution to local well-being and encourage proactive dialogue. This is particularly important in emerging countries.

- **Social role played by infrastructure:** infrastructure plays a crucial social role in developing communities, and

companies which operate in this field have to adopt a strategy of embracing and adapting to changes taking place in society; this is particularly important in countries which have less developed infrastructure systems.

- **Developing local talent:** companies are expected to make a contribution towards the economic and social development of the countries in which they operate, by generating jobs and by boosting the social fabric, with employment and transferring know-how, which is also a way of cutting costs. This phenomenon is particularly relevant in emerging countries.

- **Responsible supply chain:** companies' responsible behaviour must be applied to all their collaborators and right across the supply chain, and especially so in emerging countries.

- **Tools and new financing models:** because of the reduction in public spending, it is necessary to adapt to the new ways of funding infrastructure developments, in which private finance plays an increasingly more important role. This is a particularly important question in developed countries.

- **Resilient infrastructure:** due to increasingly common extreme weather phenomena and lower availability of resources for funding, infrastructure companies will have to seek solutions to make their projects more resilient and more enduring. It has become evident that this topic is particularly important in the American continent.

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These matters have been identified as relevant within the ACS Group, but the relevance of each one of these subjects has also been identified in each one of the Group's businesses: Construction, Environment and Industrial Services; the results are indicated as follows:

## (G4-20)

ASPECT	RELEVANCE IN BUSINESSES (Construction, Industrial Services, Environment)		
Ethical and responsible companies			
Efficient resource management			
Climate change is a global concern			
Protection of Human Right			
Objective zero accidents			
Social role played by infrastructure			
Interest in the local community			
Developing local talent			
Responsible supply chain			
Tools and new financing models			
Resilient infrastructure			

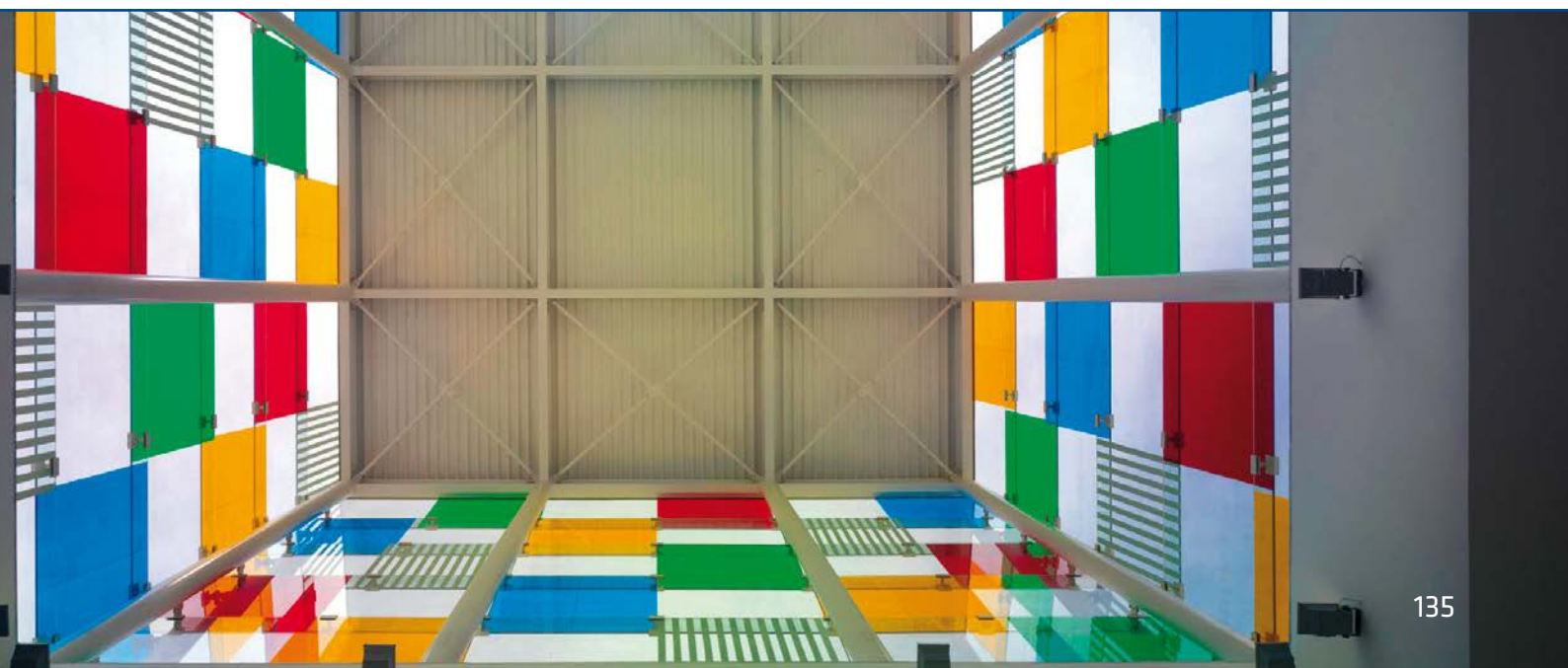
The fact that these material aspects have been identified is an important step forward in the correct orientation of this Corporate Responsibility Report, which has been focused towards those matters which are really of importance for the businesses of the ACS Group and its stakeholders.

## 13.2. SCOPE OF THE DATA

(G4-22, G4-23)

### 13.2.1. CLIENT

CLIENTS	2014	2015
Client management system	98.38%	97.45%
Computerised CRM system	98.38%	97.45%
Number of offers made in the year	33.48%	35.07%
Environmental impact analysis	33.48%	35.07%
Detailed information or related section with CSR	33.48%	35.07%
Anti-trust policy	98.38%	97.45%
System for measuring client satisfaction	98.38%	97.45%
Plans for improving client satisfaction	98.38%	97.45%
Client satisfaction surveys carried out	98.38%	97.45%
Client satisfaction surveys received	98.38%	97.45%
Client responses which are “satisfied” or “very satisfied” over the total number of surveys RECEIVED (%)	98.38%	97.45%
Income represented by the clients who responded to the satisfaction survey.	28.24%	34.55%
Complaint and whistle blowing channels	98.38%	97.45%
Number of complaints received from clients	22.92%	24.51%
Number of complaints dealt with	22.92%	24.51%
Number of complaints resolved satisfactorily	22.92%	24.51%
Clients’ comments/suggestions	98.38%	97.45%



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## 13.2.2. QUALITY

QUALITY	2014	2015
Percentage of sales from activities certified under the ISO 9001 standard	98.40%	97.41%
Investments and costs for the Quality Department or allocated to improvements in quality management processes	71.79%	66.89%
Number of quality audits carried out	72.93%	67.85%
Quality management system	98.40%	97.41%
Formal quality objectives	98.40%	97.41%
Specific initiatives for improving the quality of the services provided	98.40%	97.41%
Regular inspections to check compliance with quality standards in the company's projects	98.40%	97.41%
Periodic inspections to verify compliance with quality standards by suppliers and subcontractors	98.40%	97.41%

## 13.2.3. SUPPLIERS

SUPPLIERS	2014	2015
Total number of Suppliers	91.29%	88.78%
Procurement (purchases) expenses made in the year	91.10%	88.78%
Expenses on local suppliers	89.40%	87.53%
Analysis of your suppliers	91.29%	88.78%
Percentage of your suppliers (over the total number of suppliers) which are covered by this analysis	91.29%	88.78%
Key suppliers in the analysis	31.01%	31.11%
Critical suppliers	91.29%	88.78%
Critical suppliers. % of procurement	91.29%	88.78%
Percentage of total suppliers who represent a high risk in economic matters	72.96%	69.14%
Percentages of local suppliers examined with environmental criteria	72.96%	69.14%
Number of suppliers with environmental evaluation	73.20%	69.14%
Percentage of total suppliers who represent a high risk in environmental matters	48.07%	40.17%
Compliance with the Code of Conduct in your company's supplier and subcontractor contract clauses	91.06%	88.78%
Has compliance with the clauses related to the Code of Conduct by suppliers or subcontractors been verified internally or externally?	73.20%	76.90%
Is adherence to international standards as regards human right and labour rights by suppliers viewed positively?	91.29%	88.78%
Percentage of local suppliers examined with labour practice criteria	72.96%	75.34%
Percentage of new suppliers examined with social impact criteria	72.96%	75.34%
Number of suppliers evaluated in relation to their labour practices	72.96%	75.34%



<b>SUPPLIERS</b>	<b>2014</b>	<b>2015</b>
Number of suppliers evaluated in relation to their human rights	<b>72.96%</b>	<b>75.34%</b>
Percentage of practices in which significant human rights risks have been identified	<b>72.96%</b>	<b>75.34%</b>
Number of suppliers evaluated in relation to their possible impacts on society	<b>72.96%</b>	<b>75.34%</b>
Percentage of suppliers (of total evaluated) in which possible negative impacts on society have been identified	<b>72.96%</b>	<b>75.34%</b>
Is adherence to standards for fulfilment of commitments in ethical, social and environmental matters by subcontractors and suppliers viewed positively?	<b>91.29%</b>	<b>88.78%</b>
Has your company undertaken any initiatives related to sustainability that have resulted in cost savings?	<b>91.29%</b>	<b>88.78%</b>
Is your company carrying out a carbon footprint analysis on your suppliers/subcontractors?	<b>91.29%</b>	<b>88.78%</b>
Do you have formal systems for supplier/subcontractor approval?	<b>73.20%</b>	<b>76.90%</b>
Is subcontractor/supplier certification in quality aspects (ISO 9001) viewed positively?	<b>91.29%</b>	<b>88.78%</b>
Is subcontractor/supplier certification in environmental aspects (ISO 14001, EMAS or similar) viewed positively?	<b>91.29%</b>	<b>88.78%</b>
Are supplier and subcontractor labour standards and practices assessed?	<b>91.29%</b>	<b>88.78%</b>
Are environmental, social or governance clauses included in contracts so that these are adopted by the subcontractors or suppliers?	<b>91.29%</b>	<b>88.78%</b>
Percentage of costs in procurement that are covered by these clauses	<b>73.20%</b>	<b>76.90%</b>
Are internal audits (by the company itself) carried out on suppliers?	<b>91.29%</b>	<b>88.78%</b>
Percentage of suppliers audited over the total number of suppliers	<b>73.20%</b>	<b>76.90%</b>
Are external audits (by an independent third party) carried out on suppliers?	<b>91.29%</b>	<b>88.78%</b>
Percentage of suppliers audited over the total number of suppliers	<b>73.20%</b>	<b>76.90%</b>
Corrective plans for suppliers to improve their performance in economic, social or environmental matters	<b>83.99%</b>	<b>88.78%</b>
Percentage of suppliers affected by these plans over the total number of suppliers	<b>91.29%</b>	<b>82.58%</b>
Improvement in suppliers after corrective plans were applied	<b>91.29%</b>	<b>82.58%</b>
Cancellation of contracts due to breaches	<b>91.29%</b>	<b>88.78%</b>
Initiatives to boost supplier capabilities	<b>91.29%</b>	<b>88.78%</b>
Promotion of the use of certified / recycled materials	<b>91.29%</b>	<b>88.78%</b>
Certified timber	<b>12.66%</b>	<b>13.64%</b>
Wood	<b>86.03%</b>	<b>84.55%</b>
Recycled steel	<b>45.76%</b>	<b>51.68%</b>
Steel	<b>86.03%</b>	<b>84.55%</b>
Recycled cement / concrete	<b>20.64%</b>	<b>22.72%</b>
Cement / concrete	<b>86.03%</b>	<b>84.55%</b>
Recycled glass	<b>20.64%</b>	<b>22.72%</b>
Glass	<b>53.52%</b>	<b>57.84%</b>



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## 13.2.4. R&D+I

<b>R&amp;D+I</b>	<b>2014</b>	<b>2015</b>
Investment in R&D+i	<b>40.31%</b>	<b>41.78%</b>
Management or a specific R&D+i department	<b>98.40%</b>	<b>97.41%</b>
Formal R&D+i management system	<b>98.40%</b>	<b>97.41%</b>
Auditing	<b>98.40%</b>	<b>97.41%</b>
Number of R&D+i projects in progress at 31 December	<b>40.31%</b>	<b>41.78%</b>
Number of patents registered in the year	<b>33.01%</b>	<b>35.58%</b>
Number of patents registered in last 10 years	<b>33.01%</b>	<b>35.58%</b>

## 13.2.5. ENVIRONMENT

<b>ENVIRONMENT</b>	<b>2014</b>	<b>2015</b>
Percentage of your sales covered by ISO 14001 Certification	<b>98.40%</b>	<b>97.41%</b>
Percentage of your sales not covered by ISO 14001 Certification, but covered by another environmental certification	<b>98.40%</b>	<b>97.41%</b>
Has your company undertaken any environmental initiatives, in the last year, that have resulted in cost savings?	<b>98.40%</b>	<b>97.41%</b>
Has your company undertaken any environmental initiatives, in the last year, that have resulted in an increase in income?	<b>98.40%</b>	<b>97.41%</b>
Potable water consumption (m <sup>3</sup> )	<b>66.02%</b>	<b>62.42%</b>
Non-potable water consumption (m <sup>3</sup> )	<b>33.01%</b>	<b>35.58%</b>
Total waste water discharged (m <sup>3</sup> )	<b>33.01%</b>	<b>35.58%</b>
Volume of recycle or reused water by the organisation	<b>N/A</b>	<b>97.41%</b>
Hazardous waste sent for management (t)	<b>98.40%</b>	<b>97.41%</b>
Non-hazardous waste sent for management (t)	<b>98.40%</b>	<b>97.41%</b>
Petrol consumed (million litres)	<b>98.40%</b>	<b>97.41%</b>
Diesel consumed (million litres)	<b>98.40%</b>	<b>97.41%</b>
Natural gas consumption (m <sup>3</sup> )	<b>98.40%</b>	<b>97.41%</b>
Natural gas consumption (kWh)	<b>98.40%</b>	<b>97.41%</b>
Bio-fuels consumed (million litres)	<b>N/A</b>	<b>35.58%</b>
Electricity consumption (MWh)	<b>98.40%</b>	<b>97.41%</b>
Electricity consumption from renewable sources (MWh)	<b>N/A</b>	<b>35.58%</b>
Reductions in energy consumption are the direct result of initiatives in favour of conservation and efficiency (MWh)	<b>33.01%</b>	<b>35.58%</b>
Direct emissions of greenhouse gases not associated with the use of fuels (Scope 1 process emissions) (tCO <sub>2</sub> e)	<b>98.40%</b>	<b>35.58%</b>
Business Travel Air: total km travelled on short-haul flights (< 500 km)	<b>98.40%</b>	<b>97.41%</b>
Business Travel Air: total km travelled on medium-haul flights (500 km < X < 1,600 km)	<b>98.40%</b>	<b>97.41%</b>

**ENVIRONMENT****2014****2015**

Business Travel Air: total km travelled on long-haul flights (> 1,600 km)	<b>98.40%</b>	<b>97.41%</b>
Business Travel Total km travelled in private vehicles for business purposes	<b>98.40%</b>	<b>97.41%</b>
Business Travel Total km travelled by train	<b>98.40%</b>	<b>97.41%</b>
Business Travel Total km travelled by boat	<b>98.40%</b>	<b>97.41%</b>
Others (t CO <sub>2</sub> eq)	<b>98.40%</b>	<b>97.41%</b>
Significant emissions in kg or multiples, of NO <sub>x</sub> , SO <sub>x</sub> and other significant atmospheric emissions	<b>N/A</b>	<b>35.09%</b>
Size of restored habitats (km <sup>2</sup> )	<b>N/A</b>	<b>35.58%</b>
Success of restoration actions or is being verified by independent external professionals	<b>N/A</b>	<b>35.58%</b>
Environmental Management System	<b>98.40%</b>	<b>97.41%</b>
Auditing	<b>98.40%</b>	<b>97.41%</b>
Number of environmental audits carried out in your company	<b>98.40%</b>	<b>97.41%</b>
Number of environmental incidents which occurred	<b>98.40%</b>	<b>97.41%</b>
Number of environmental complaints	<b>N/A</b>	<b>35.58%</b>
Remuneration of workers, middle management and/or executives linked to the achievement of formal environmental objectives	<b>98.40%</b>	<b>97.41%</b>
Non-economic incentive/recognition for the achievement of formal environmental objectives	<b>98.40%</b>	<b>97.41%</b>
Specific objectives for reduction of CO <sub>2</sub> emissions in your company	<b>98.40%</b>	<b>97.41%</b>
Initiatives in the year to reduce your company's CO <sub>2</sub> emissions	<b>98.40%</b>	<b>97.41%</b>
Quantity of CO <sub>2</sub> emissions prevented in the year due to the indicated initiatives	<b>33.01%</b>	<b>24.87%</b>
Does your company offer products or services that make it possible for your clients to reduce GHG emissions (energy management services, sustainable construction, renewable energies, etc.)?	<b>98.40%</b>	<b>97.41%</b>
Have projects been implemented to reduce waste generation?	<b>98.40%</b>	<b>97.41%</b>
Have projects been implemented to reduce consumption of materials and/or raw materials?	<b>98.40%</b>	<b>97.41%</b>
Have plans been established to reduce water consumption in your company's activities?	<b>98.40%</b>	<b>97.41%</b>
Have objectives been set to minimise the impact of the company's activities on biodiversity?	<b>98.40%</b>	<b>97.41%</b>
Specific policy to respect biodiversity	<b>98.40%</b>	<b>97.41%</b>
Has your company implemented a centralised database to collect data on environmental matters?	<b>98.40%</b>	<b>97.41%</b>
Does your company have a system for collecting data on environmental near misses?	<b>98.40%</b>	<b>97.41%</b>
Total surface area of buildings in m <sup>2</sup>	<b>33.01%</b>	<b>97.41%</b>
Building environmental certification	<b>33.01%</b>	<b>97.41%</b>

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## 13.2.6. HUMAN RESOURCES, ETHICS AND SOCIAL ACTION

HUMAN RESOURCES AND ETHICS	2014	2015
Of the number of employees, number of men	100.00%	100.00%
Of the number of employees, number of women	100.00%	100.00%
Of the employees reported, number of employees with a disability of over 33%	73.80%	85.57%
Of the employees reported, number of women with a management position (works/project manager or similar and superior)	100.00%	100.00%
Of the employees reported, number of men with a management position (works/project manager or similar and superior)	100.00%	100.00%
Of the employees reported, number of men with a management position (works/project manager or similar and superior)	78.33%	85.57%
Of the employees reported, number of Senior Executives from the local community (who are not Spanish)	78.33%	85.57%
Of the employees reported, number of employees affiliated to a trade union organisation	100.00%	100.00%
Of the employees reported, number of employees discharged last year	100.00%	100.00%
Of the employees reported, number of employees retired last year	100.00%	100.00%
Of the employees reported, number of employees who died last year	78.33%	85.57%
Of the number of employees, number of employees contracted	100.00%	100.00%
Of the employees reported, total staff turnover	100.00%	100.00%
Of the employees reported, male staff turnover	100.00%	100.00%
Of the employees reported, female staff turnover	100.00%	100.00%
Of the employees reported, total voluntary turnover	100.00%	100.00%
Of the employees reported, male voluntary turnover	100.00%	100.00%
Of the employees reported, female voluntary turnover	100.00%	100.00%
Of the employees reported, number of employees whose posts are defined according to a formal competence map	100.00%	100.00%
Of the employees reported, training given: Total number of teaching hours	100.00%	89.57%
Of the employees reported, total number of participants in training activities in the year	100.00%	89.57%
Of the employees reported, investment in training (€ million)	100.00%	89.57%
Of the employees reported, number of employees subject to performance assessment processes	100.00%	100.00%
employee satisfaction survey	100.00%	100.00%
Number of employees who have taken part in said surveys	100.00%	100.00%
Employee satisfaction results	100.00%	100.00%
Of the employees reported, total number of days lost (due to absenteeism)	100.00%	100.00%
Of the employees reported, total number of days worked	100.00%	100.00%
Has your company undertaken any initiatives in its area of activity, in the last year, that have resulted in cost savings?	100.00%	100.00%
Has your company undertaken any initiatives in its area of activity, in the last year, that have resulted in an increase in income?	100.00%	100.00%
Does the company offer employees any formal system of professional development?	100.00%	100.00%

<b>HUMAN RESOURCES AND ETHICS</b>	<b>2014</b>	<b>2015</b>
Does the company offer employees any formal system of skill management?	100.00%	100.00%
Tools to manage the development of your human resources	100.00%	100.00%
Variable remuneration systems	100.00%	100.00%
Objectives regarding sustainability in variable remuneration	100.00%	100.00%
Reconciliation of family life and employment	100.00%	100.00%
Social benefits for full time employees not offered part time	100.00%	100.00%
Knowledge management and sharing	100.00%	100.00%
Adherence to the Code of Conduct	100.00%	100.00%
Has your company undertaken initiatives to expand the Code of Conduct?	100.00%	100.00%
Is there a training plan in matters of Human Rights, Ethics, Integrity or Conduct?	100.00%	100.00%
Number of courses given with Human Rights, Ethics, Integrity or Conduct content	100.00%	100.00%
Number of employees trained in Human Rights, Ethics, Integrity or Conduct content	100.00%	100.00%
total class hours in Human Rights, Ethics, Integrity or Conduct content during the year	100.00%	100.00%
Percentage of total current company employees who have received at least one course in Human Rights, Ethics, Integrity or Conduct during their career with the company	100.00%	100.00%
Formal, documented commitment to the Universal Declaration of Human Rights	100.00%	100.00%
Performance assessments in your company and the Code of Conduct	100.00%	100.00%
Zero tolerance	100.00%	100.00%
Code of Conduct audits	100.00%	100.00%
Are activities carried out in your company in countries which pose a potential risk of child labour or forced labour?	100.00%	100.00%
Is the right to association and union representation threatened in any of the countries where your company operates?	100.00%	100.00%
Does your company have formal programmes to ensure equality of opportunities among workers?	100.00%	100.00%
Number of incidents which occurred last year in your company due to discrimination	100.00%	100.00%
Evaluation corruption risks in work centres	100.00%	100.00%
Developing investment in the year the questionnaire refers to	100.00%	100.00%

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## SOCIAL ACTION

2015

Cash funds earmarked for investment in community	100.00%
Monetary estimate of payments in kind used for community investments	85.57%
Estimated number of people benefiting from community investment in the year the questionnaire refers to	85.57%
Development of commercial initiatives in the year the questionnaire refers to	100.00%
Cash funds earmarked for commercial initiatives in the Social Action	100.00%
Monetary estimate of payments in kind used for commercial initiatives in the Social Action	85.57%
Estimated number of people benefiting from commercial initiatives in the year the questionnaire refers to.	85.57%
Development of philanthropic donations in the year the questionnaire refers to	100.00%
Cash funds used for philanthropic donations	100.00%
Monetary estimate of payments in kind used for philanthropic donations	85.57%
Estimated number of people benefiting from philanthropic donations in the year the questionnaire refers to.	85.57%
Number of courses or raising of awareness activities performed (road safety, environment, efficiency, social integration,...)	85.57%
Number of volunteers (employees) who have taken part in these awareness raising activities	85.57%
Number of foundations or NGOs who received grants/support during the year	85.57%
Number of events (conferences, exhibitions, sporting events,...) sponsored during the year.	85.57%
Time which the employees have spent in year acting as volunteers during their working day	85.57%



## 13.2.7. HEALTH AND SAFETY

HEALTH AND SAFETY	2014	2015
Percentage of total employees covered by OSHAS 18001 certification	100.00%	100.00%
Is the Occupational Health and Safety policy common to your company worldwide?	100.00%	100.00%
Has your Health and Safety management system been audited by an external independent third party (excluding Statutory Auditing)	100.00%	100.00%
Does your company have formal objectives as regards health and safety?	100.00%	100.00%
Is the remuneration of workers, middle management and/or executives linked to the achievement of formal health and safety objectives?	100.00%	100.00%
Are near misses identified and recorded?	100.00%	100.00%
Investment in health and safety in the workplace (€ million)	78.33%	85.57%
Total number of hours worked by your company's reported employees	100.00%	100.00%
Total number of hours worked by contractors	70.30%	77.14%
Total number of accidents suffered by the company's reported employees	100.00%	100.00%
Total number of accidents suffered (by contractors)	70.30%	77.14%
Total number of working days lost by your own reported employees	100.00%	100.00%
Total number of working days lost (by contractors)	70.30%	77.14%
Total number of accidents with reported employee time off	100.00%	100.00%
Total number of accidents with time off (contractors)	70.30%	77.14%
Total number of cases of occupational diseases (own reported employees)	73.80%	80.78%
Total number of cases of occupational diseases (contractors)	70.30%	77.14%
Number of hours of training in occupational health and safety received by your company's employees during the year	70.30%	77.14%
Has your department undertaken any initiatives, in the last year, that have resulted in cost savings for your company?	20.02%	21.66%
Has your department undertaken any initiatives, in the last year, that have resulted in an increase in income for your company?	20.02%	21.66%
Percentage of total employees who received an occupational health and safety course in the last year	100.00%	100.00%
Percentage of total employees who received an occupational health and safety course at least once in their career with the company	100.00%	100.00%
Total number of employees with occupations with risks of contracting specific diseases	70.30%	77.14%



# 13. APPENDICES

## 13.3. VERIFICATION REPORT



**KPMG Asesores S.L.**  
Torre Cristal  
Pº. de la Castellana, 259 C  
28046 Madrid

### Independent Assurance Report for Actividades de Construcción y Servicios, S.A.

(Free translation from the original in Spanish.  
In case of discrepancy, the Spanish language version prevails.)

In accordance with our engagement letter, Actividades de Construcción y Servicios, S.A. (hereinafter ACS) management has requested that we provide limited assurance on the non-financial information contained in the Corporate Responsibility Report of Actividades de Construcción y Servicios, S.A. for the year ended 31 December 2015 (hereinafter “the Report”). The information reviewed corresponds to the indicators referred in the GRI Index.

ACS management is responsible for the preparation and presentation of the Report in accordance with the Sustainability Reporting Guidelines version 4.0 (G4) and the “Construction and Real State” Sector Disclosures of the Global Reporting Initiative as described in point G4-32 of the GRI Content index of the Report and in accordance with Materiality Disclosure Service, obtaining confirmation from the Global Reporting Initiative on the proper application of these. Management is also responsible for the information and assertions contained within the Report; for determining ACS’s objectives in respect of the selection and presentation of sustainable development performance, including the identification of stakeholders and material issues; and for establishing and maintaining appropriate performance management and internal control systems from which the reported performance information is derived.

Our responsibility is to carry out a limited assurance review on the preparation and presentation of the other indicators within the review scope, and to express a conclusion based on the work performed, referring exclusively to the information corresponding to 2015. We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000, “Assurance Engagements other than Audits or Reviews of Historical Financial Information”, issued by the International Auditing and Assurance Standards Board (IAASB) and with the Performance Guide on the revision of Corporate Responsibility Reports of the Instituto de Censores Jurados de Cuentas de España (ICJCE). These standards require that we plan and perform the engagement to obtain limited assurance about whether the report is free from material misstatement.

KPMG applies International Standard on Quality Control 1 (ISQC1) and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the Internal Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our limited assurance engagement consisted of making enquiries of management and persons responsible for the preparation of information presented in the Report, and applying analytical and other evidence gathering procedures. These procedures included:

- Verification of ACS’s processes for determining the material issues, and the participation of stakeholder groups therein.
- Interviews with management and relevant staff at group level and selected business unit level concerning sustainability strategy and policies and corporate responsibility for material issues, and the implementation of these across the business of ACS.
- Evaluation through interviews concerning the consistency of the description of the application of ACS’s policies and strategy on sustainability, governance, ethics and integrity.

KPMG Asesores S.L., a limited liability Spanish company and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative (“KPMG International”), a Swiss entity.

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- Risk analysis, including searching the media to identify material issues during the year covered by the Report.
- Review of the consistency of information comparing General Standard Disclosures with internal systems and documentation.
- Analysis of the processes of compiling and internal control over quantitative data reflected in the Report, regarding the reliability of the information, by using analytical procedures and review testing based on sampling.
- Visit to the “*Sede Banco Popular en el Edificio Luca de Tena*” construction site selected based on a risk analysis considering quantitative and qualitative criteria.
- Review of the application of the Global Reporting Initiative's G4 Sustainability Reporting Guidelines requirements for the preparation of reports in accordance with comprehensive option.
- Reading the information presented in the Report to determine whether it is in line with our overall knowledge of, and experience with, the sustainability performance of ACS.
- Verification that the financial information reflected in the Report was audited by independent third parties.

Our multidisciplinary team included specialists in social, environmental and economic business performance.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is lower than that of a reasonable assurance engagement. This report may not be taken as an auditor's report.

Our conclusion has been formed on the basis of, and is subject to, the matters outlined in this Independent Review Report. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusions.

Based on the limited assurance procedures performed and the evidence obtained, as described above, nothing has come to our attention that causes us to believe that Corporate Responsibility Report of Actividades de Construcción y Servicios, S.A. for the year ended 31 December 2015, have not in all material respects, been prepared and presented in accordance with the Sustainability Reporting Guidelines version 4.0 (G4) and the “Construction and Real State” Sector Disclosures of the Global Reporting Initiative as described in point G4-32 of the GRI Index, including the reliability of data, adequacy of the information presented and the absence of significant deviations and omissions.

Under separate cover, we will provide ACS management with an internal report outlining our complete findings and areas for improvement.

In accordance with the terms of our engagement, this Independent Assurance Report has been prepared for ACS in relation to its Corporate Responsibility Report and for no other purpose or in any other context.

KPMG Asesores, S.L.

(Signed)

José Luis Blasco Vázquez

12 April 2016

# 13. APPENDICES

## 13.4. GRI CONTENT INDEX



### GENERAL STANDARD DISCLOSURES

General Standard Disclosures	Page Number (or Link)	Identified Omission(s)	Reason(s) for Omission(s)	Explanation for Omission(s)	External Assurance
	Information related to Standard Disclosures required by the 'in accordance' options may already be included in other reports prepared by the organization. In these circumstances, the organization may elect to add a specific reference to where the relevant information can be found.	In exceptional cases, if it is not possible to disclose certain required information, identify the information that has been omitted.	In exceptional cases, if it is not possible to disclose certain required information, provide the reason for omission.	In exceptional cases, if it is not possible to disclose certain required information, explain the reasons why the information has been omitted.	Indicate if the Standard Disclosure has been externally assured.  If yes, include the page reference for the External Assurance Statement in the report.

### STRATEGY AND ANALYSIS

G4-1	6-7	n.a.	n.a.	n.a.	Yes (144)
G4-2	32-33	n.a.	n.a.	n.a.	Yes (144)

### ORGANIZATIONAL PROFILE

G4-3	8;155	n.a.	n.a.	n.a.	Yes (144)
G4-4	12	n.a.	n.a.	n.a.	Yes (144)
G4-5	8	n.a.	n.a.	n.a.	Yes (144)
G4-6	8-9	n.a.	n.a.	n.a.	Yes (144)
G4-7	26	n.a.	n.a.	n.a.	Yes (144)
G4-8	9-11	n.a.	n.a.	n.a.	Yes (144)
G4-9	8;10	n.a.	n.a.	n.a.	Yes (144)
G4-10	9; 55	n.a.	n.a.	n.a.	Yes (144)
G4-11	58	n.a.	n.a.	n.a.	Yes (144)
G4-12	70-71	n.a.	n.a.	n.a.	Yes (144)
G4-13	5;26;135	n.a.	n.a.	n.a.	Yes (144)
G4-14	32-33	n.a.	n.a.	n.a.	Yes (144)
G4-15	20;154	n.a.	n.a.	n.a.	Yes (144)
G4-16	68	n.a.	n.a.	n.a.	Yes (144)

### IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES

G4-17	4	n.a.	n.a.	n.a.	Yes (144)
G4-18	4;16;130	n.a.	n.a.	n.a.	Yes (144)
G4-19	16;131	n.a.	n.a.	n.a.	Yes (144)
G4-20	134	n.a.	n.a.	n.a.	Yes (144)
G4-21	16;131	n.a.	n.a.	n.a.	Yes (144)
G4-22	4;135	n.a.	n.a.	n.a.	Yes (144)
G4-23	4;135	n.a.	n.a.	n.a.	Yes (144)

### STAKEHOLDER ENGAGEMENT

G4-24	20-22	n.a.	n.a.	n.a.	Yes (144)
G4-25	20-21	n.a.	n.a.	n.a.	Yes (144)
G4-26	20-22	n.a.	n.a.	n.a.	Yes (144)
G4-27	16;131	n.a.	n.a.	n.a.	Yes (144)

General Standard Disclosures	Page Number (or Link)	Identified Omission(s)	Reason(s) for Omission(s)	Explanation for Omission(s)	External Assurance
<b>REPORT PROFILE</b>					
G4-28	4	n.a.	n.a.	n.a.	Yes (144)
G4-29	Last Report: 2014	n.a.	n.a.	n.a.	Yes (144)
G4-30	5	n.a.	n.a.	n.a.	Yes (144)
G4-31	155	n.a.	n.a.	n.a.	Yes (144)
G4-32	4;144;146	n.a.	n.a.	n.a.	Yes (144)
G4-33	5;144	n.a.	n.a.	n.a.	Yes (144)

**GOVERNANCE**

G4-34	29-30	n.a.	n.a.	n.a.	Yes (144)
G4-35	29				Yes (144)
G4-36	29-30				Yes (144)
G4-37	22-25				Yes (144)
G4-38	28-29				Yes (144)
G4-39	29; Corporate Governance Report 2015 pag 73				Yes (144)
G4-40	28-29				Yes (144)
G4-41	30				Yes (144)
G4-42	29-30				Yes (144)
G4-43	29-30				Yes (144)
G4-44	29-30				Yes (144)
G4-45	21-22; 30				Yes (144)
G4-46	29-30				Yes (144)
G4-47	Economic: at least quarterly, Social and Environmental: at least annually				Yes (144)
G4-48	30				Yes (144)
G4-49	22;40				Yes (144)
G4-50	40-43				Yes (144)
G4-51	30				Yes (144)
G4-52	30				Yes (144)
G4-53	30				Yes (144)
G4-54	Not available		The information is currently unavailable	We do not have management and collection systems for this indicator for this data at country level. Measures to improve this aspect will be taken.	No
G4-55	61				Yes (144)

**ETHICS AND INTEGRITY**

G4-56	34-35	n.a.	n.a.	n.a.	Yes (144)
G4-57	37-38				Yes (144)
G4-58	40-41				Yes (144)

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## SPECIFIC STANDARD DISCLOSURES

General Standard Disclosures	Page Number (or Link)	Identified Omission(s)	Reason(s) for Omission(s)	Explanation for Omission(s)	External Assurance
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### CATEGORY: ECONOMIC

#### MATERIAL ASPECT: ECONOMIC PERFORMANCE

G4-DMA	11;21				Yes (144)
G4-EC1	20				Yes (144)
G4-EC2	99				Yes (144)
G4-EC3	30; Annual Accounts Grupo ACS pages 77-81				Yes (144)
G4-EC4	22				Yes (144)

#### MATERIAL ASPECT: MARKET PRESENCE

G4-DMA	132-133				Yes (144)
G4-EC5	Not available		The information is currently unavailable	We do not have management and collection systems for this indicator for this data at country level. Measures to improve this aspect will be taken.	No
G4-EC6	56				Yes (144)

#### MATERIAL ASPECT: INDIRECT ECONOMIC IMPACTS

G4-DMA	132-133				Yes (144)
G4-EC7	114				Yes (144)
G4-EC8	114				Yes (144)

#### MATERIAL ASPECT: PROCUREMENT PRACTICES

G4-DMA	70;132-133				Yes (144)
G4-EC9	71				Yes (144)

### CATEGORY: ENVIRONMENTAL

#### MATERIAL ASPECT: MATERIALS

G4-DMA	74;132-133				Yes (144)
G4-EN1	73-74				Yes (144)
G4-EN2	73-74				Yes (144)

#### MATERIAL ASPECT: ENERGY

G4-DMA	98; 132-133				Yes (144)
G4-EN3	98;104				Yes (144)
G4-EN4	104				Yes (144)
G4-EN5	104				Yes (144)
G4-EN6	98				Yes (144)
G4-EN7	98				Yes (144)

#### MATERIAL ASPECT: WATER

G4-DMA	105; 132-133				Yes (144)
G4-EN8	106				Yes (144)
G4-EN9	106				Yes (144)
G4-EN10	106				Yes (144)

General Standard Disclosures	Page Number (or Link)	Identified Omission(s)	Reason(s) for Omission(s)	Explanation for Omission(s)	External Assurance
<b>MATERIAL ASPECT: BIODIVERSITY</b>					
G4-DMA	107;132-133				Yes (144)
G4-EN11	107				Yes (144)
G4-EN12	107				Yes (144)
G4-EN13	107				Yes (144)
G4-EN14	Not available		The information is currently unavailable	We do not have management and collection systems for this indicator for this data. Measures to improve this aspect will be taken.	Yes (144)
<b>MATERIAL ASPECT: EMISSIONS</b>					
G4-DMA	98-133				Yes (144)
G4-EN15	96;100				Yes (144)
G4-EN16	96;100				Yes (144)
G4-EN17	96;100				Yes (144)
G4-EN18	96;100				Yes (144)
G4-EN19	98				Yes (144)
G4-EN20	Not available		The information is currently unavailable	We do not have management and collection systems for this indicator for this data. Measures to improve this aspect will be taken.	No
G4-EN21	96				Yes (144)
<b>MATERIAL ASPECT: EFFLUENTS AND WASTE</b>					
G4-DMA	103;105;132-133				Yes (144)
G4-EN22	106				Yes (144)
G4-EN23	103				Yes (144)
G4-EN24	Not available		The information is currently unavailable	We do not have management and collection systems for this indicator for this data. Measures to improve this aspect will be taken.	No
G4-EN25	Not available		The Standard Disclosure or part of the Standard Disclosure is not applicable	We do not have management and collection systems for this indicator for this data. Measures to improve this aspect will be taken.	Yes (144)
G4-EN26	Not applicable		The Standard Disclosure or part of the Standard Disclosure is not applicable	We do not have management and collection systems for this indicator for this data. Measures to improve this aspect will be taken.	No
<b>MATERIAL ASPECT: TRANSPORT</b>					
G4-DMA	132-133				Yes (144)
G4-EN30	104				Yes (144)
<b>MATERIAL ASPECT: SUPPLIER ENVIRONMENTAL ASSESSMENT</b>					
G4-DMA	77;132-133				Yes (144)
G4-EN32	77				Yes (144)
G4-EN33	77				Yes (144)
<b>MATERIAL ASPECT: ENVIRONMENTAL GRIEVANCE MECHANISMS</b>					
G4-DMA	94				Yes (144)
G4-EN34	94				Yes (144)

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General Standard Disclosures	Page Number (or Link)	Identified Omission(s)	Reason(s) for Omission(s)	Explanation for Omission(s)	External Assurance
<b>CATEGORY: SOCIAL</b>					
<b>SUB-CATEGORY: LABOR PRACTICES AND DECENT WORK</b>					
<b>MATERIAL ASPECT: EMPLOYMENT</b>					
G4-DMA	54;132-133				Yes (144)
G4-LA1	56-58				Yes (144)
G4-LA2	59				Yes (144)
G4-LA3	Not available		The information is currently unavailable	This indicator was not collected. Measures to improve this aspect will be taken.	No
<b>MATERIAL ASPECT: OCCUPATIONAL HEALTH AND SAFETY</b>					
G4-DMA	65;132-133	Percentage of employees	The information is currently unavailable	This indicator was not collected this year. Measures to improve this aspect will be taken.	Yes (144)
G4-LA5	67	Fatalities were not released	The information is subject to specific confidentiality constraints	Company considered that this information is confidential and sensitive for the development of its activity.	Yes (144)
G4-LA6	58;69;76				Yes (144)
G4-LA7	66	Percentage of covered issues	The information is currently unavailable	This indicator was not collected this year. Measures to improve this aspect will be taken.	Yes (144)
G4-LA8	Not available			This indicator was not collected this year. Measures to improve this aspect will be taken.	Yes (144)
<b>MATERIAL ASPECT: TRAINING AND EDUCATION</b>					
G4-DMA	63-64;68				Yes (144)
G4-LA9	63-64				Yes (144)
G4-LA10	63-64				Yes (144)
G4-LA11	63-64				Yes (144)
<b>MATERIAL ASPECT: DIVERSITY AND EQUAL OPPORTUNITY</b>					
G4-DMA	56-57				Yes (144)
G4-LA12	56-57				Yes (144)
<b>MATERIAL ASPECT: SUPPLIER ASSESSMENT FOR LABOR PRACTICES</b>					
G4-DMA	77;132-133				Yes (144)
G4-LA14	77				Yes (144)
G4-LA15	77				Yes (144)

General Standard Disclosures	Page Number (or Link)	Identified Omission(s)	Reason(s) for Omission(s)	Explanation for Omission(s)	External Assurance
<b>SUB-CATEGORY: HUMAN RIGHTS</b>					
<b>MATERIAL ASPECT: INVESTMENT</b>					
G4-DMA	34-36;132-133				Yes (144)
G4-HR1	45;71				Yes (144)
G4-HR2	64				Yes (144)
<b>MATERIAL ASPECT: NON-DISCRIMINATION</b>					
G4-DMA	34-36;132-133				Yes (144)
G4-HR3	45				Yes (144)
<b>MATERIAL ASPECT: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING</b>					
G4-DMA	34-36;132-133				Yes (144)
G4-HR4	58;77				Yes (144)
<b>MATERIAL ASPECT: CHILD LABOR</b>					
G4-DMA	34-36;132-133				Yes (144)
G4-HR5	45;77				Yes (144)
<b>MATERIAL ASPECT: FORCED OR COMPULSORY LABOR</b>					
G4-DMA	34-36;132-133				Yes (144)
G4-HR6	45;77				Yes (144)
<b>MATERIAL ASPECT: SECURITY PRACTICES</b>					
G4-DMA	34-36;132-133				Yes (144)
G4-HR7	Not available		The information is currently unavailable	Qualitative explanation in page 55 but we don't have quantitative data. Measures to improve this aspect will be taken.	Yes (144)
<b>MATERIAL ASPECT: INDIGENOUS RIGHTS</b>					
G4-DMA	34-36;132-133				Yes (144)
G4-HR8	Not available		The information is currently unavailable	This indicator was not collected this year. Measures to improve this aspect will be taken.	No
<b>MATERIAL ASPECT: ASSESSMENT</b>					
G4-DMA	34-36;132-133				Yes (144)
G4-HR9	45				Yes (144)
<b>MATERIAL ASPECT: SUPPLIER HUMAN RIGHTS ASSESSMENT</b>					
G4-DMA	34-36;132-133				Yes (144)
G4-HR10	45				Yes (144)
G4-HR11	45				Yes (144)
<b>MATERIAL ASPECT: HUMAN RIGHTS GRIEVANCE MECHANISMS</b>					
G4-DMA	34-36;132-133				Yes (144)
G4-HR12	43				Yes (144)



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General Standard Disclosures	Page Number (or Link)	Identified Omission(s)	Reason(s) for Omission(s)	Explanation for Omission(s)	External Assurance
<b>SUB-CATEGORY: SOCIETY</b>					
<b>MATERIAL ASPECT: LOCAL COMMUNITIES</b>					
G4-DMA	34-36;132-133				Yes (144)
G4-S01	114;126				Yes (144)
G4-S02	114;126				
<b>MATERIAL ASPECT: ANTI-CORRUPTION</b>					
G4-DMA	34-36;132-133				Yes (144)
G4-S03	45				Yes (144)
G4-S04	37-38				Yes (144)
G4-S05	Not applicable		The Standard Disclosure or part of the Standard Disclosure is not applicable	Corruption problems were not detected.	No
<b>MATERIAL ASPECT: PUBLIC POLICY</b>					
G4-DMA	34-36;132-133				Yes (144)
G4-S06	22				Yes (144)
<b>MATERIAL ASPECT: ANTI-COMPETITIVE BEHAVIOR</b>					
G4-DMA	34-36;132-133				Yes (144)
G4-S07	Page 85 Consolidated Annual Accounts				Yes (144)
<b>MATERIAL ASPECT: COMPLIANCE</b>					
G4-DMA	34-36;132-133				Yes (144)
G4-S08	Page 85 Consolidated Annual Accounts				Yes (144)
<b>MATERIAL ASPECT: SUPPLIER ASSESSMENT FOR IMPACTS ON SOCIETY</b>					
G4-DMA	34-36;132-133				Yes (144)
G4-S09	77				Yes (144)
G4-S010	77				Yes (144)
<b>MATERIAL ASPECT: GRIEVANCE MECHANISMS FOR IMPACTS ON SOCIETY</b>					
G4-DMA	34-36;132-133				Yes (144)
G4-S011	42-43				Yes (144)

General Standard Disclosures	Page Number (or Link)	Identified Omission(s)	Reason(s) for Omission(s)	Explanation for Omission(s)	External Assurance
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#### SUB-CATEGORY: PRODUCT RESPONSIBILITY

##### MATERIAL ASPECT: COMPLIANCE

G4-DMA	48;132-133				Yes (144)
G4-PR9	Not applicable		The Standard Disclosure or part of the Standard Disclosure is not applicable	It was not detected significant amounts in this indicator.	No

##### SECTOR DISCLOSURES: CONSTRUCTION AND REAL ESTATE

CRE-1	Not available		The information is currently unavailable	It was only collected partial information about this indicator 102-103	Yes (144)
CRE-2	Not available		The information is currently unavailable	It was only collected partial information about this indicator 102-103	Yes (144)
CRE-3	Not available		The information is currently unavailable	It was only collected partial information about this indicator 102-103	Yes (144)
CRE-4	100				Yes (144)
CRE-5	Not available		The information is currently unavailable	This indicator was not collected this year. Measures to improve this aspect will be taken.	No
CRE-6	66				Yes (144)
CRE-7	Not available		The information is currently unavailable	This indicator was not collected this year. Measures to improve this aspect will be taken.	No
CRE-8	102-103				Yes (144)

# 13. APPENDICES

## 13.5. AWARDS, RECOGNITIONS, MEMBERSHIPS

- The ACS Group has been recognised for its work in the field of sustainability by being included in the Dow Jones Sustainability Index for 2015 and 2016.

- The ACS Group is a signatory to the United Nations Global Compact.



- The ACS Group supports the Carbon Disclosure Project initiative.



- ACS is a world leader in the development of infrastructure concessions, according to Public Works Financing magazine.
- ACS is the sixth largest company in the world by sales figures, according to the ENR magazine ranking published in August 2015. It is the second-ranking listed company in that list and the company with the most international business.
- ACS is the 203rd largest company in the world by turnover, according to the ranking in the magazine Fortune for 2015.
- In 2015, Harvard Business Review named Florentino Pérez, Chairman and CEO of the ACS Group, as one of the world's top 100 CEOs.
- The ACS Group is one of the most highly respected companies in Spain, according to the Merco monitor, and Florentino Pérez is considered to be one of the 10 leaders with the highest reputation in Spain, according to the same monitor.
- ACS has been acknowledged to be the listed Ibex-35 company with the highest accumulated return over 23 years of history of INVERSIÓN.