
VALUE CIRCLE

Management Quality Extension

The Company is responsible for providing value to its stakeholders through the excellent management of its processes. The culture of quality and efficiency extends to the divisions, countries where it operates and to its supply chain in order to improve people's quality of life by increasing the availability of essential products and services and attending to its customer expectations.

SMP 2015

Challenges	Advances
<ul style="list-style-type: none">■ PROCUR-e Project. Implement the new Supplier Portal and the Bidding Tool throughout the ACCIONA Group. Redesign the process for approval and assessment of suppliers as a result of this project.	<ul style="list-style-type: none">■ Implementation of PROCUR-e in the Corporate, Construction, Industrial, Water, Energy, Services and Trasmediterranea divisions.■ Development of a new supplier approval process by redesigning the process and criteria for approval.
<ul style="list-style-type: none">■ Increase transparency and traceability of each of the relations of ACCIONA with its suppliers, generating records of each communication, and integrating processes with the bidding tool.	<ul style="list-style-type: none">■ Implementation of PROCUR-e allowing the traceability of all communications and milestones of procurement processes. Through PROCUR-e, 510 processes have been managed and 87 processes have been awarded.
<ul style="list-style-type: none">■ Improve supplier risk management by developing mechanisms for risk identification and expansion of the identification of other variables besides corruption, human rights, environmental legislation and so on.	<ul style="list-style-type: none">■ Development in PROCUR-e of the Risk Map version 1.0. A total of 2,457 suppliers were able to complete the questionnaire allowing their assessment with the new risk map.
<ul style="list-style-type: none">■ Fostering and measuring responsible procurement through bidding processes that include sustainability criteria.	<ul style="list-style-type: none">■ Defining a new guide for responsible procurement based on sustainability standards.
<ul style="list-style-type: none">■ Sending self-assessment questionnaires to suppliers with a turnover >100,000 euros in all Group companies (estimated 3,400).	<ul style="list-style-type: none">■ Send the PROCUR-e questionnaire to 4,815 suppliers with a turnover >100,000 euros well above the target.
<ul style="list-style-type: none">■ Four calls for tenders for the training of suppliers on environment, human and labour rights, and Occupational Health and Safety (OHS).	<ul style="list-style-type: none">■ Execution of the tenders, training 628 suppliers with a total of 1,822 supplier employees.

SMP 2015

Challenges	Advances
<ul style="list-style-type: none"> 65% of suppliers in Spain will have a rating (estimated 211 suppliers). 	<ul style="list-style-type: none"> Goal exceeded, rating assigned to 506 domestic suppliers through the PROCUR-e tool.
<ul style="list-style-type: none"> Develop a training programme in processes and continuous improvement for employees of all divisions of ACCIONA. 	<ul style="list-style-type: none"> First ACCIONA Conference on Efficient Processes held, with the participation of 65 employees: formed of six working groups in which 33 people from different businesses participated, with the aim of providing initiatives to improve the six key processes for ACCIONA. Employees from all divisions represented.
<ul style="list-style-type: none"> Training groups of employees and suppliers on the environment through an advanced environmental course with a certificate accredited by a recognised university, as well as its dissemination. 	<ul style="list-style-type: none"> Launching, both nationally and internationally, the advanced course on the environment, making it available to the following groups: employees and their families, suppliers, the ONCE Foundation, the Prodis Foundation, the Exit Foundation and schools throughout Spain. More than 4,000 ACCIONA employees have taken the course, the year having closed with 75% of the students passing the course and obtaining a certificate from the University of Alcalá, a partner of this initiative.
<ul style="list-style-type: none"> Designing an updated tool for quality and environmental management and reporting. 	<ul style="list-style-type: none"> Design of GestioMAC, the new tool for quality and environmental management and reporting. Definition of requirements and design of modules by type of data; also, a pilot test was developed.
<ul style="list-style-type: none"> Progress in the optimisation of the ACCIONA Group certifications. 	<ul style="list-style-type: none"> Conduct a detailed analysis of ACCIONA certifications and make progress in the incorporation of the new ISO 9001: 2015 and ISO 14001: 2015 standards requirements, which will allow the design of the optimisation strategy for the management system certifications.
<ul style="list-style-type: none"> Make progress in unifying management systems in the Infrastructure division (Construction, Industrial, Water and Services). 	<ul style="list-style-type: none"> Preparation of 90% of the unified documents for the whole division. Inclusion of ACCIONA Rail Services in the ACCIONA Service certificate.
<ul style="list-style-type: none"> Expand the coverage of the ACCIONA regulatory system. 	<ul style="list-style-type: none"> Expanded coverage of the Company's regulatory system to a larger number of activities, both at corporate level and each of the divisions.
<ul style="list-style-type: none"> Achieve the ISO 50001 certification at a centre of an ACCIONA Service customer. 	<ul style="list-style-type: none"> Integration of its management systems and implementation of the EMAS Regulation (Environmental Management and Auditing Community System) for the Madrid offices and the maintenance service of parks and gardens of the city of Leon. Meetings to assess the strategic Services activity in order to obtain the ISO 50001 certification, selecting the energy efficiency activity.

» Continued efforts to improve the supply chain, products and services, and customer relationships are embodied in the implementation of new tools and management practices

- Implementation of PROCUR-e to support supply chain management
 - Combines two functions: Supplier Portal and Bidding Tool
- Ethical principles such as those of the Global Compact have been included in the Self Declaration of Responsibility for Suppliers in PROCUR-e
- Preparation of technical documentation and videos explaining the changes in the ISO 9001 : 2015 and ISO 14001 : 2015 standards which will be disseminated to certain interest groups

SMP 2020

2016 Challenges

- Implement the PROCUR-e Risk Map in procurement processes > 100,000 euros.
- Increase the procurement volume and bids managed through PROCUR-e.
- Carry out "enhanced due diligence" of suppliers when the Risk Map V1.0 Integrity variable is at high risk.
- Design NO - GO policy proposals for the ACCIONA Group in coordination with businesses.
- Measure purchases with "sustainable procurement" criteria.
- Launch four calls for tenders to suppliers of the six training courses.
- Establish dialogue sessions with customers in the Company's most important operations.
- Define parameters and conduct an assessment of the environmental, social and corporate governance performance of selected customers.

Responsible management of the supply chain

ACCIONA is committed to implementing a responsible management process with suppliers, contractors and partners to transfer sustainability criteria to its supply chain.

Through the progress made in its management systems and risk analysis, the Company ensures transparency in its hiring processes and evaluates the capabilities and practices of its suppliers to ensure compliance with principles that guarantee a responsible supply chain.

In order to ensure responsible management, in 2015, the Company implemented the PROCUR-e tool throughout the Group. This e-commerce platform seeks to support the management of the supply chain through its two functions: Supplier Portal and Bidding Tool.

SUPPLIERS, CONTRACTORS AND PARTNERS

In 2015, procurement spending volume (Purchase Orders) totalled 3,250 million euros. These purchases were managed through 150,464 orders of which 137,503 were issued including commitment to the principles of the Global Compact.

ACCIONA has established business relationships through 19,585 purchase orders with suppliers. This number has been greatly reduced at a national level as a result of the declining business and the international expansion with new hiring processes of ACCIONA's large-scale projects outside of Spain.

With the aim of ensuring responsible management of the supply chain, **ACCIONA has implemented the PROCUR-e tool throughout the Group**

Geographical distribution of suppliers by business line in 2015

Business line	Total common	% Total	National	International	Total non-common
Energy	3,795	19%	3,455	340	4,102
Water	916	5%	704	212	1,078
Construction	8,621	44%	8,235	386	9,001
Industrial	186	1%	90	96	217
Services	4,033	21%	3,932	101	4,434
Corporate	426	2%	385	41	503
Trasmediterranea	598	3%	545	53	702
Other businesses *	1,010	5%	953	57	1,123
Total	19,585	100%	18,299	1,286	21,160

Note 1: throughout this Report, the data displayed is based on the total number of common suppliers among the various businesses of the ACCIONA Group.

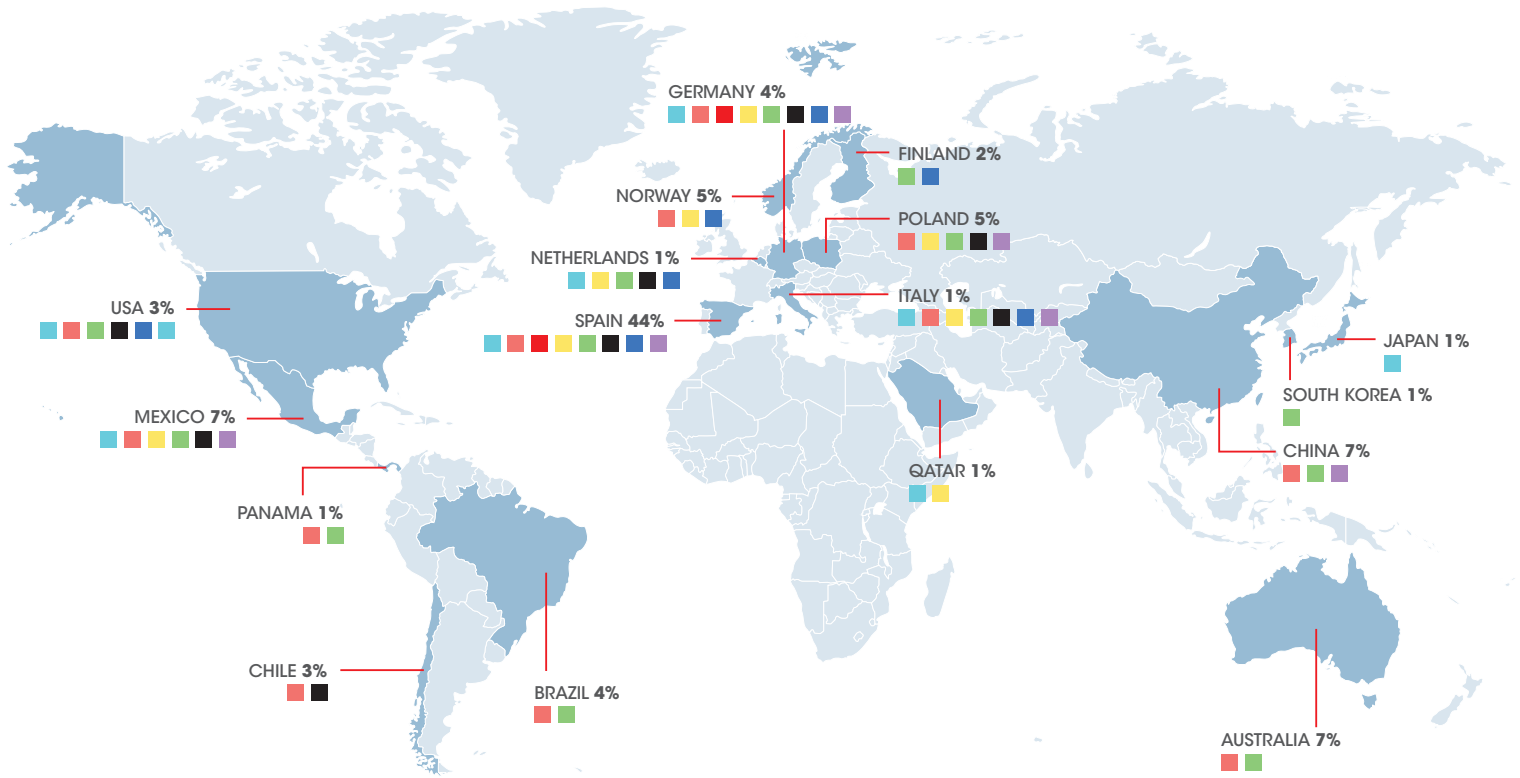
Note 2: common means it is counted only once for the purposes of the table even if they work for several businesses.

Note 3: non-common means they are entered in the accounts according to the ACCIONA companies for which they work.

(*) It includes Bestinver, Corporate, Hijos de Antonio Barceló and Real Estate.

→ Geographical distribution of suppliers by business line in 2015

Source of Supplies



Percentages for the procurement spending volume in 2015 through orders to suppliers including Group companies according to their countries.

- ACCIONA Agua
- ACCIONA Construction
- ACCIONA Industrial
- ACCIONA Service
- ACCIONA Energy
- CORPORATION
- Trasmediterranea
- Other businesses

ACCIONA has increased purchases in countries such as Germany, Australia, China, USA, Norway and Poland and reduced them markedly in Spain.

Critical suppliers

During 2015, the Company redefined the level of criticality of suppliers and contractors as defined by economic risk. That is, any supplier with a business relationship in the last 12 months and whose activity with the Group exceeds 100,000 euros (aggregate amount) is considered critical.

The calculation of the aggregate amount is carried out monthly, extracting data from the different procurement systems of the Group and displaying the data in PROCUR-e.

Some 15% of the supplier base had a purchase volume equal to or greater than 100,000 euros, representing 93% of the total contracted amount.

Local Suppliers

During 2015, ACCIONA further strengthened its commitment to local suppliers in all countries where it operates. On the one hand, opening up opportunities to suppliers in newly established countries, and secondly developing existing relationships from previous projects.

At the close of 2015, 90% of suppliers with whom ACCIONA was commercially related were local suppliers.

Critical suppliers by business line in 2015

Business line	Total	Critical	% Total
Energy	3,795	621	16
Water	916	176	19
Construction	8,621	1,561	18
Industrial	186	79	42
Services	4,033	219	5
Corporate	426	74	17
Trasmediterranea	598	97	16
Other businesses*	1,010	79	8
TOTAL	19,585	2,906	15

(*) It includes Bestinver, Hijos de Antonio Barceló, Real Estate, and Logistics and Transport.

Local suppliers by business line in 2015

Business line	Total	Local	% Total
Energy	3,795	2,970	78
Water	916	704	77
Construction	8,621	8,017	93
Industrial	186	20	11
Services	4,033	3,932	97
Corporate	426	384	90
Trasmediterranea	598	545	91
Other businesses*	1,010	951	94
TOTAL	19,585	17,523	90

(*) It includes Bestinver, Hijos de Antonio Barceló, Real Estate, and Logistics and Transport.

Through PROCUR-e, ACCIONA identifies the risks associated with the supply chain

Audits and environmental, labour and social assessment of suppliers

The Company also values positively in its tenders the contracting of suppliers that have quality, environmental and occupational risk prevention certifications according to benchmark international standards ISO 9001, ISO 14001 and OHSAS 18001, as well as suppliers that carry out audits and inspections of their suppliers to check the validity of their certifications.

Through PROCUR-e, the Company has analysed 2,457 suppliers. The following table shows the reported certifications.

In 2016, the Company will develop specific plans to verify the questionnaires in this matter.

RISK IDENTIFICATION IN THE SUPPLY CHAIN AND RESPONSIBLE MANAGEMENT ACTIONS

Through the PROCUR-e tool and its integration with business procurement systems, ACCIONA has identified two types of risks associated with the procurement processes:

- **Compliance, sustainability, environmental and social risks:** linked to corporate responsibility and sustainability, such as reducing environmental impact, respect for internationally recognised human and labour rights; and its forced labour, as well as transparency and ethics in procurement processes.

The Company implements certain control mechanisms such as the Self Declaration of Responsibility for Suppliers accessing the platform, the request for minimum data for the basic registration, a risk map and the establishment of general hiring conditions, among others. In addition, any supplier who wants to submit tenders to ACCIONA must complete the entire registration process, which involves completing a questionnaire that allows calculation of the Risk Map.

- **Operational risks:** linked to business earnings and referring to the supplier-customer relationship during the procurement process: missed deadlines, disruption of supply and service, quality of supply or service, dependency or economic factors.

Reported Certifications

Business line	2014			2015		
	ISO 9001	ISO 14001	OHSAS 18001	ISO 9001	ISO 14001	OHSAS 18001
Energy	67%	50%	48%	65%	39%	37%
Water	52%	17%	8%	63%	31%	33%
Construction	8%	5%	2%	59%	34%	35%
Industrial	-	-	-	73%	45%	55%
Services	8%	5%	1%	63%	43%	38%
Corporate	56%	35%	36%	59%	33%	33%
Trasmediterranea	-	-	-	67%	33%	42%
Other businesses*	-	-	-	44%	25%	38%

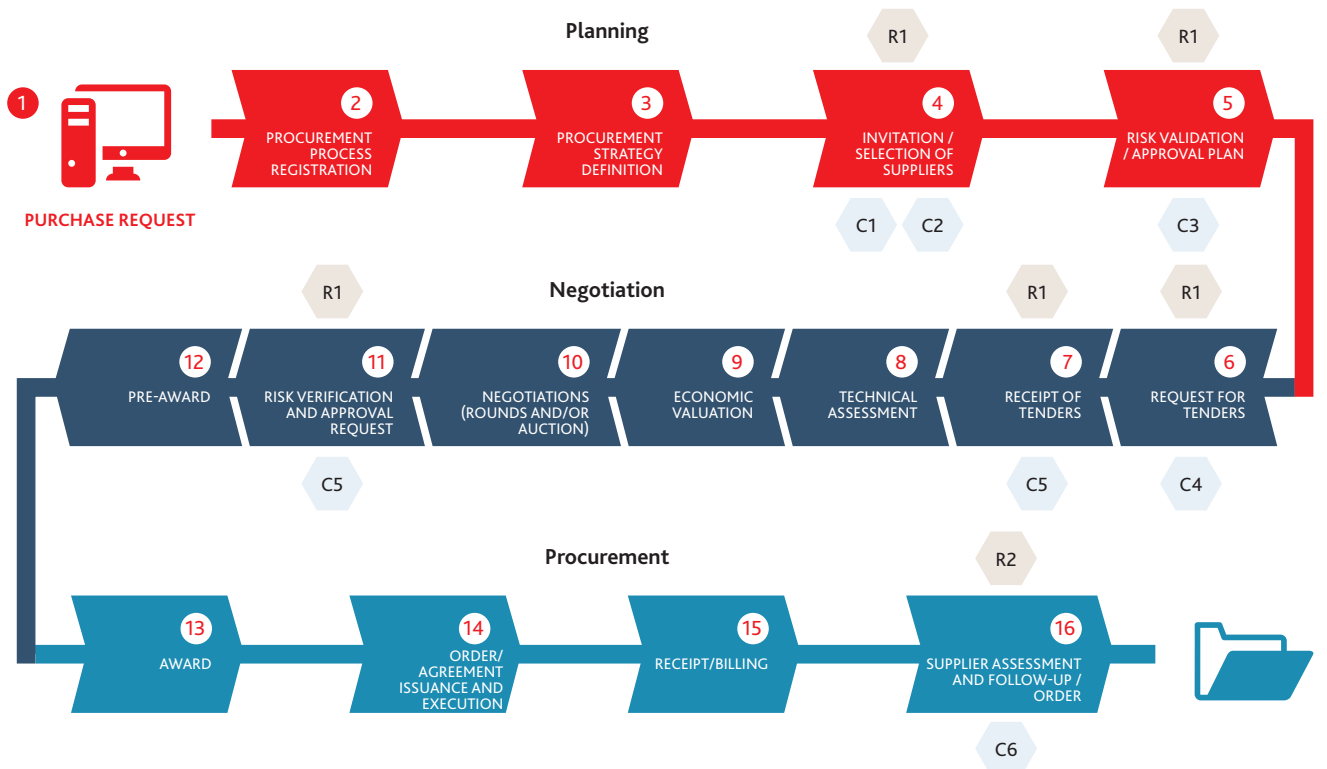
Note: % obtained on fully registered suppliers in PROCUR-e (2,457), and their statements regarding their possession of different certifications.

(*) It includes Bestinver, Hijos de Antonio Barceló, Real Estate, and Logistics and Transport.

For these risks, the Company conducts a mandatory assessment for all orders over 100,000 euros.

The PROCUR-e procurement process is governed by the following operating scheme:

→ Corporate Procurement Standard



R1 Compliance, sustainability, environmental and social risks			R2 Operational risks		
C1	C2	C3	C4	C5	C6
Self Declaration of Responsibility for Suppliers <ul style="list-style-type: none"> United Nations Global Compact Code of Conduct Ethical Principles Integrity, Quality and Environmental Minimum Requirements 	Basic registration <ul style="list-style-type: none"> General data Contact data 	Supplier's risk map variables <ul style="list-style-type: none"> Supplier's Integrity Country Risk CR and Sustainability Economic Solvency Economic Dependency OHS Risk Environmental/CO₂ Risk Expired legal documentation ISO Situation Supplier Assessment 	General hiring conditions <ul style="list-style-type: none"> Ethical Principles for Suppliers, Contractors, Partners and Ethical Channel Confidentiality Data Protection 	Complete registration <ul style="list-style-type: none"> Business Data Corporate Responsibility and Sustainability General Observations Categories 	Supply/service evaluation <ul style="list-style-type: none"> Terms OHS Quality and Environment Administrative duties Technical capabilities

The new risk map version 1.0 monitors critical supplier risks and is a valuable tool for the decision-making process

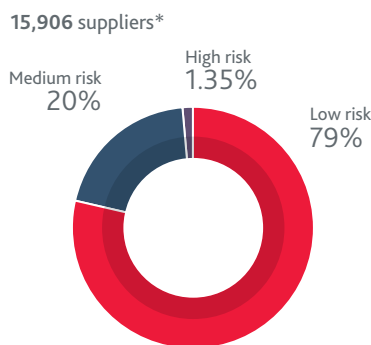
SUPPLY CHAIN RISK MAP

The risk map is the cornerstone for controlling the supply chain risk. It ensures identification of potential areas for improvement in suppliers, as well as communication of the Company's criteria and policies regarding corporate responsibility and sustainability.

During 2015, ACCIONA developed and deepened its analysis by better assessing the supply chain risk, distinguishing two types of risk map:

- **Global Risk Map – 2014 Criteria:** analysis of all suppliers with the methodology used in previous years to analyse trends. 81.21% of all suppliers were analysed involving a contracted amount of 3,059 million euros.

→ 2015 Global risk map



(*) High risk: 214
Medium risk: 3,102
Low risk: 12,590

In making the map, it has been considered several factors such as economic issues, activity, country risk and type of supplier.

Understanding the overall risk allows comparison with previous years, the design of actions for risk mitigation fundamentally based on enhanced due diligence, and the development of plans to correct deficiencies that are subsequently supervised and checked by the General Department of the Procurement Area.

The risk level has not differed much from that of 2014. The percentage of suppliers with very low risk has increased and high risk suppliers have increased insignificantly.

In total, in 2015 more than 2,728 suppliers with a contracted amount higher than 100,000 euros were examined, 93.87% of that group's total, and about 14% of the total suppliers' base, representing 88.7% of the total amount contracted by the Group.

Moreover, after this analysis, higher risk countries were detected with regard to human rights, such as China, Colombia, India and Mexico.

Notably, more than 98% of ACCIONA's supply chain has a low/medium risk level.

- **New risk map version 1.0:** a more complete and comprehensive study conducted with information from the PROCUR-e suppliers master. It combines

information provided by the supplier and information drawn from third-party systems.

The tool is aimed at monitoring the risks of suppliers that ACCIONA considers critical, thus providing very valuable information in the decision-making process.

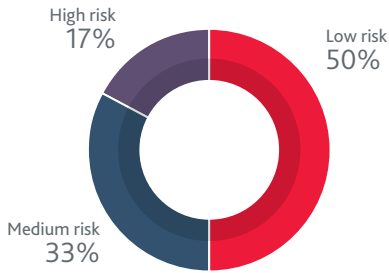
This risk map version 1.0 increases the number of variables to ten, including integrity, dependency, economic solvency, legal documentation status, ISO status and assessment of suppliers. Also, the mandatory "Corporate Responsibility and Sustainability" variable was incorporated in the calculation of the map.

In addition, the variables for prevention of occupational and environmental hazards have been redefined, gaining more weight within the map and increasing applicable requirements.

These variables place the supplier in one of the three risk levels: low, medium and high.

During 2015, the number of suppliers on PROCUR-e with a contracted amount higher than 100,000 euros that have a risk map was 588.

→ Risk map in PROCUR-e version 1.0 2015¹



(1) Suppliers with a contracted amount higher than 100,000 euros.

With the new risk map in PROCUR-e implemented throughout 2015, ACCIONA increased the number of high-risk suppliers.

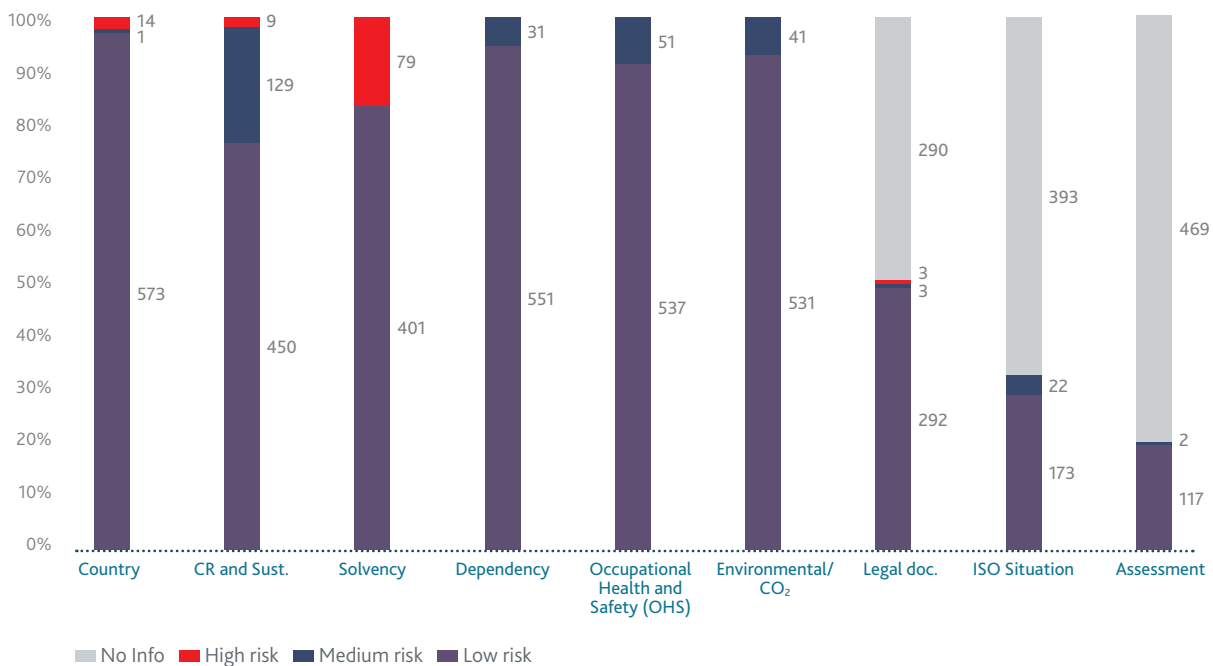
The main reason is that the new analysis is more comprehensive and more variables were examined in it, along with the information from external sources of

verification that provide greater value to the data contained therein.

In the chart below, there is disclosure the risk distribution for each of the individual variables that make up the new risk map in version 1.0:

→ PROCUR-e Risk Map in version 1.0

(588 suppliers with contract volume > 100,000 euros)



Legend: No Info (light grey), High risk (red), Medium risk (dark blue), Low risk (dark purple)

Counting the total number of suppliers, 79 have been penalised due to the high risk observed in their economic solvency. The other two variables that accumulate the most risk are that of country risk due to the internationalisation process and to a lesser extent that of "CR and Sustainability". In these risks, the established policy is the implementation of an audit and, in the case of identifying Non-compliance, the establishment of an "Improvement Plan" with the supplier, who must resolve areas of Non-compliance within three months.

In turn, ACCIONA calculated the risk map in PROCUR-e of a total of 2,457 suppliers independently of the billing and data available in PROCUR-e.

The results are very similar to the risk map for suppliers with a contracted amount higher than 100,000 euros. These show that the risk level increases and that the primary cause is once again economic solvency.

ACCIONA provides training to its procurement employees on sustainability. More than 250 people assigned to the procurement and technical staff function —both nationally and internationally (Australia and Mexico)— have been trained in PROCUR-e. This has not only meant training in the operation of an e-procurement platform, but also more actively communicating the ACCIONA values and principles schematically embodied in the risk map.

RISK MAP "CR & SUSTAINABILITY" VARIABLE

In 2015, the ACCIONA Group self-assessment questionnaire was integrated into the PROCUR-e risk map—as one more variable in the risk map—the "CR & Sustainability" variable. Additionally, the number of questions was increased from 25 to 37 mandatory and 17 optional questions, keeping the structure of the four basic building blocks: transparency and business ethics, human rights and social action, safety and health, and quality and environment.

The questionnaire was sent via PROCUR-e to 4,815 suppliers of whom 4,004 are domestic and the rest international, obtaining a rating in corporate responsibility and sustainability for 2,457, from which their risk map was generated.

Variable "CR and Sustainability"	2015
B-	71
B	668
A-	892
A	618
A+	208
TOTAL	2,457

The average supplier rating remains A- (as in 2014), but the average supplier score has improved from 46.38 to 52.45.

In order to extend sustainability, the Company strives to communicate, inform and educate the small supplier especially (fewer than 50 employees), since this group represents 62% of suppliers with a risk map in PROCUR-e (of a total of 2,457).

The average risk rating of suppliers is still **A- (as in 2014)**

EXTENSION OF ETHICAL PRINCIPLES

ACCIONA views the dissemination of the Company's ethical principles to its supply chain as a priority to ensure alignment with its suppliers with a view to assuring the sustainability of its businesses in the different sectors where it operates.

Thus, in 2015 it carried out more than 259,000 communications to suppliers via orders, contracts, bidding documents, newsletters and training courses.

During the financial year it revised its ethical clauses in order to add 'Sustainable Procurement' as a clause. The inclusion of these clauses pursues the termination of contracts with suppliers that do not incorporate into their activity corporate responsibility and sustainability criteria in line with ACCIONA standards.

More than 137,000 orders and contracts incorporated these ethical clauses in 2015.

Nationally, the inclusion rate of these clauses reaches almost 100%, while at international level it depends on several factors, including the country where it operates and the degree of implementation that the procurement function has therein, or if it concerns joint venture projects, where it sometimes proves more difficult to implement the ACCIONA standards.

The ethical clauses include ACCIONA's commitment to the Global Compact and the recommendation to its suppliers, contractors and partners to adhere to it and to report progress made in this regard.

In addition to these clauses, in ACCIONA Energy 420 tenders were launched that discriminate in favour of the supply of sustainable products. At ACCIONA Service a total of 1,045 orders was issued with sustainable criteria, differentiating in them 17 sustainable products and three contracts with "Special Employment Centres". In the case of the Kathu project in South Africa, ACCIONA Industrial has incorporated the Black Economic Empowerment (BEE) programme in addition to the ethical clauses. This is a set of affirmative action policies, laws and actions designed to favour the South African black community (Blacks, Coloureds, Chinese and Indians).

In 2015, the Self Declaration of Responsibility document for Suppliers of the ACCIONA Group was incorporated into PROCUR-e. This document expressly refers to the Global Compact and includes links to the Ethical Principles and Code of Conduct, in addition to incorporating the minimum ACCIONA standards on Integrity, Quality and Environment. Any supplier that does not accept this form cannot work with ACCIONA.

NEW PROCEDURE FOR THE APPROVAL AND ASSESSMENT OF SUPPLIERS

In 2015, work was conducted on the new edition of the Corporate supplier approval and assessment procedure. This was in response to the need develop the approval process to reflect the increasing importance of risk management in the supply chain.

The new edition is the result of the joint work of the Procurement, Environment, OHS, Sustainability and Quality units of the Group's core businesses and the Corporate units. This new version of the procedure is reflected and managed through the PROCUR-e tool.

The main changes are the approval in PROCUR-e and common status for all major businesses, the validity period being kept at three years; the new economic amount for suppliers; the online risk monitoring of critical suppliers; the establishment of minimum criteria for approval; the drafting of the audit protocol and the establishment of minimum criteria for passing an audit.

In 2015, the approved suppliers in the main companies of the ACCIONA Group are:

- 1,732 approved suppliers in SAP in the companies or businesses of Corporate, ACCIONA Energy and ACCIONA Service.
- 2,486 approved suppliers in the SEO of domestic ACCIONA Construction.
- 1,060 approved suppliers in ACCIONA Water.
- 41 approved suppliers in Trasmediterranea.

AUDIT PLAN 2015 AND VERIFICATION OF QUESTIONNAIRES

In 2015 we continued with the Audit Plan launched in 2013 as part of ESG (Environmental, Social and Governance).

External Audits

During 2015, 169 supplier audits were carried out by external auditors. ACCIONA has also redefined its own new audit protocol. It significantly increased the number of international audits from seven in 2014 to 43 in 2015, and began carrying out audits in risk countries where ACCIONA operates such as Qatar or Mexico.

Number of External Supplier Audits 2015

Business line	International	Domestic	Total Audits 2015
Energy	29	36	65
Water	3	16	19
Construction	0	34	34
Industrial	1	9	10
Services	9	23	32
Corporate	0	6	6
Trasmediterranea	0	1	1
Other businesses*	1	1	2
TOTAL	43	126	169

(*) It includes Bestinver, Hijos de Antonio Barceló, Real Estate, and Logistics and Transport.

Some 66% of suppliers had zero Serious Non-compliances (SNCs). The remaining 34% will try to resolve the Serious Non-compliances detected within the prescribed period by availing themselves of the action plan for that purpose. Suppliers can upload the evidence in following up on the SNCs established in each case.

Internal Audits

In 2015, ACCIONA Construction conducted 203 remote audits during the supplier approval process. Additionally, seven onsite inspections/audits were conducted, five of them for verification of various contracted supplies. Compliance with environmental certifications was also validated, as well as the different social and ethical issues identified in the questionnaires given. The remaining two checked the factories' production capabilities and the quality of the product offered.

Also, 182 supplier audits were conducted by own staff of the Quality and Inspection and Control departments of the divisions in order to ensure that they meet the requirements established by ACCIONA mainly on product quality, the manufacturing process and the service delivered. Worthy of note are the six audits of Chinese salt suppliers. In these checks the ACCIONA risk map of these suppliers was validated in addition product technical qualification.

Questionnaire verifications

In addition to audits, ACCIONA has third party systems that verify and monitor supplier information.

Of the 2,457 suppliers identified in 2015 with a risk map, the information provided by outside companies regarding 1,018 suppliers was verified and validated.

General Disability Act

Through PROCUR-e, ACCIONA evaluates what suppliers state regarding compliance with the General Disability Act (LGD as per its Spanish acronym). Some 83% of the 2,457 suppliers state that they comply with the law or have a certificate of excellence.

Resolution of Serious Non-compliances

Throughout 2015, a follow-up was conducted of most of the Serious Non-compliances (SNCs) detected in the audited suppliers in 2014, 25% of the SNCs detected last year having been resolved.

For the rest which have not passed the SNCs audits, plans are being developed with the procurement units to disqualify these suppliers.

TRAINING, COMMUNICATION OF BEST PRACTICES TO SUPPLIERS

Since the launch in 2011 of the Supplier Campus at the General Department of the Procurement Area with the support of the Corporate University of ACCIONA, knowledge has been expanded and best practices have been disseminated to suppliers and contractors with regard to Social Responsibility and Sustainability by means of online courses.

In 2015, four training calls were conducted with a notable increase in participation, this being the year in which the largest number of suppliers were trained. In total, since this activity was started, 2,584 suppliers have been trained involving 4,942 employees. The call in 2015 focused on suppliers registered in PROCUR-e. This increase in registered suppliers is another example of how PROCUR-e operates as a communication channel with suppliers.

Training for suppliers in 2015

Course	Suppliers	People
CR and Sustainability in the Supply Chain	139	408
Equality and Prevention of Discrimination	114	326
Disability Awareness	110	307
Code of Conduct	131	379
Basic concepts, international OHS management and rules	134	402
Total	628	1,822

In 2015, the Environmental Course was launched, which was taken by 107 suppliers. The benefits generated from this training will be allocated to the development of social and/or environmental activities.

In addition, the dissemination of best practices has continued by sending four issues of the OHS quarterly newsletter to suppliers of all divisions in its bilingual version (Spanish and English). The newsletter reached more than 28,900 supplier emails (22,745 single-source suppliers), of whom over 25% are international.

Throughout 2015, communications continued with suppliers through the already mature channels in ACCIONA: ACCIONA: compraresponsable@ACCIONA.com, boletinproveedores@accion.com y proveedores@ACCIONA.es, as well as new ones such as procure.help@ACCIONA.com.

Suppliers also have the ethical channel to report any irregular practices, which ACCIONA will then review.

Through these mailboxes, communications have been sent to more than 117,000 suppliers, both domestic and international.

PROCUREMENT PROCESSES UNDER SUSTAINABILITY CRITERIA

In order to energise and comply with the Sustainability Master Plan 2015 (specifically, the goal of encouraging and promoting responsible procurement through tenders incorporating sustainability criteria), the Company has redefined the criteria for identifying purchases that may be classified as sustainable.

A purchase may be classified as sustainable if at least one of the following conditions is met:

1. The product/service to be purchased is sustainable in itself: it possesses a certificate, tag, label or ecological accreditation.
2. The product, not being sustainable, is acquired through companies that promote business efficiency, pursue the public interest and promote social responsibility.

The necessary upgrades have been implemented in different procurement systems to allow buyers to mark and justify purchases with this factor. Some of the actions are explained below:

Renewable energy: ACCIONA continues to increase the procurement of electrical power from green sources in Spain. During the year, out of the 638 GWh purchased, 88% was green, an increase of 14 percentage points compared to 2014.

We have the Renewable Energy Guarantee of Origin (REGO) issued by the Spanish National Commission of Markets and Competition (CNMC as per its Spanish acronym). As a result, during the last quarter of 2015, 760 supply points became green energy contracted.

Eco-efficient vehicle fleet: the active fleet in 2015 was made up of 331 vehicles, of which 107 were low emission vehicles, i.e., emitting under 120g CO₂/km, which also implies lower fuel consumption. Some 99.7% of the active fleet has EURO5 and EURO6 engines, and 2.7% are hybrid powered vehicles with EURO5 and EURO6 engines (a total of nine vehicles, two more than the previous year). This means lower CO₂ emissions and a reduction in NOx emissions and particles.

Sustainable wood: in 2015, 491.5 tons of the wood consumed by ACCIONA Construction were certified. ACCIONA

S.A., ACCIONA Energy and ACCIONA Service include this clause in all orders and contracts involving wood: "The Customer shall ask the Supplier for the forest products chain of custody certificate (FSC, PEFC, or similar) for all wooden elements that are the subject of this request."

Hiring of Special Employment Centres (CEE, as per its Spanish acronym)

Throughout 2015, we worked together with 29 Special Employment Centres, whose main purpose is to promote the inclusion of differently-abled people into the workplace. Hiring throughout 2015 totalled the equivalent of 2,692,794.71 euros, a 30% increase over the previous year. The Company relies on these centres for the supply of products and services throughout the Group, mainly for the supply of workwear. There is a framework contract currently in force with several CEEs for laundry services, safety material, travel agency services, printing, vending machines, among others.

BREEAM Seal: ACCIONA Real Estate has studied the feasibility of certifying building projects which are expected to develop as of 2016 using the BREEAM seal of sustainability.

In developing the new BBVA headquarters, **96.41% of the wood used complied** with FSC criteria ensuring it comes from sustainable forests

Sustainable products in ACCIONA

Construction

- Development of the first front panel from biological composite materials in the framework of the I+D+i BioBuild European project.
- In developing the new headquarters of BBVA, soil erosion and sedimentation was controlled, 100% of inert waste generated on site was managed and 96.41% of the wood used met the Forest Stewardship Council's Principles (FSC) criteria, which ensures it has been sourced from responsibly and sustainably managed forests, among other measures.

ENERGY SAVINGS, COST SAVINGS. BEST PRACTICES

- At the Llagostera WWTP facility a cogeneration system was installed using turbines for the use of biogas which reduces domestic consumption of the process by 40%. The cost savings are equivalent to 9% of the energy consumption.
- In the Hospital del Norte, the air conditioning management system was monitored to ensure the daily detection of incidents in the system relating to

inefficient use of the infrastructure.

Work is being done in the validation of containers for medical waste, which means a reduction of around 10% by weight of medical waste, providing an annual reduction of more than 10 tons of waste. Also, an average reduction of 14.96% of actual consumption in kWh of natural gas and 7.5% of actual consumption in kWh of electricity was achieved, compared to the estimated consumption.

- ACCIONA Industrial obtained a solar thermal project in South Africa using 100 MW tower technology, instead of the conventional parabolic trough technology, in which the use of HTF is no longer necessary. This affords a mitigation of environmental risk and a reduction in oil costs, which for a plant of this kind represents savings of approximately 20 million US dollars.

ACCIONA with excellent management

The General Department of the Innovation, Environment and Quality Area, reporting directly to the Chairman, defines the strategic priorities for quality and processes for the Group. Its strategic document is the "Quality Policy", which contains the principles and commitments of the Company in this area.

During 2015, a total of 5,636 hours of training in and awareness of quality and processes were provided at ACCIONA with the aim of ensuring that employees have the technical knowledge to carry out their activities and get acquainted with the Company's commitments and policy.

Adapting to the new ISO 9001 and ISO 14001 standards

Coinciding with the publication (September 2015) of new versions of the standards, different training sessions were held aimed at quality and environment professionals of the divisions (80 participants). They became acquainted with the changes—and their implications for management systems—led by an expert from one of the world's largest certification bodies.

To continue with dissemination in this area, technical documentation was prepared in digital format and explanatory videos were posted about the major changes that these ISO standards incorporate. It is anticipated that during the first quarter of 2016, this documentation will be available to ACCIONA suppliers.

IMPROVEMENT GOALS ESTABLISHED FOR 2015

The ACCIONA divisions set their improvement goal programme annually as part of their management systems. The following are listed below as an example:

Make progress in the certification of management systems	
Energy: Achieve the ISO 14001, 9001 and OHSAS 18001 certifications in Costa Rica, Chile and South Africa.	100% achieved
Hijos de Antonio Barceló: obtain the FSSC certification in Bodegas Palacio.	100% achieved
Improve the quality of products and services	
Construction: implement the BIM (Building Information Modelling) methodology.	100% achieved BIM unit created and assigned business person.
Services: implement the Contract Management Global System defined at the Division level in three contracts.	100% achieved
Real Estate: improve the energy rating of at least 20% of the existing housing stock as of April 2015. Achieve 120 t CO ₂ /year avoided emissions (target for the period 2015-2017).	2015 goal achieved 100% Conduct a feasibility study and actions to take in order to improve the energy certification of rented dwellings.
Reduce the environmental footprint	
Energy: study of the activity of bats in wind farms.	100% achieved Conducted the studies planned in Mexico and Spain.
Hijos de Antonio Barceló: reduce the generation of sewage sludge from Bodegas Peñascal.	100% achieved Reduction of 6.6% in kilograms of waste/litre sold compared to 2014.
Water: install screens in the Güeñes (Vizcaya) Sewage Water Treatment Plant, allowing cleaner water discharged into the river.	100% achieved

IMPLEMENTATION OF CERTIFIED MANAGEMENT SYSTEMS

All divisions of ACCIONA have management systems implemented and certified in accordance with international benchmark standards (ISO 9001, ISO 14001, ISO 50001, ISO 22000, SA8000, etc.). The aim of ACCIONA with this procedure is to ensure organisational commitment to continuous improvement of processes and activities, reinforcing the competence of its staff and the organisational capacity to carry this out in each of the countries it operates.

Some 92% of the Group's sales are certified as per ISO 9001 and 90% of sales as per ISO 14001, 3% more than in 2014.

Activities certified by business line

Business line	ISO 9001 and ISO 14001 Certifications
ENERGY	<ul style="list-style-type: none"> ■ 100% MW installed. ■ 100% in ISO 9001 wind turbines manufactured and/or assembled in Brazil, Spain, India and the United States (100% 14001 in Brazil, Spain and USA). ■ 100% green energy marketing.
CONSTRUCTION	<ul style="list-style-type: none"> ■ 100% construction activity in Abu Dhabi, Australia, Brazil, Canada, Chile, Colombia, Ecuador, Spain, Mexico, Panama, Peru and Poland. ■ 100% of concessions.
WATER	<ul style="list-style-type: none"> ■ 100% water treatment activities in Australia, Spain and Italy. ■ 100% of comprehensive water management services in Spain.
SERVICES	<ul style="list-style-type: none"> ■ 100% of the ACCIONA Environment activities. ■ 100% of the ACCIONA Urban Services activities. ■ 100% of the Energías Renovables Operación y Mantenimiento (EROM) activities. ■ 100% of the ACCIONA Rail Services train and station cleaning. ■ 100% of transport and international logistics activities in ISO 9001. ■ 100% of passenger boarding bridges handling and driving activities in Spain (100% Germany in ISO 9001). ■ 100% event organising and exhibition staging and museums. ■ All activities of ACCIONA Facility Services, except conventional cleaning.
OTHER BUSINESSES	<ul style="list-style-type: none"> ■ 100% of passenger and cargo transport (maritime shipping) activities. ■ 100% of the wines produced in the Peñascal, Viña Mayor, Caserío de Dueñas and Palacio vineyards (also in ISO 9001: 100% Viña Mayor, Caserío de Dueñas and Finca Anzil vineyards). ■ 100% of real estate development activities and management of student dormitories in Spain (100% ISO 9001 in real estate in Poland).

92% of the Group's sales **are certified as per ISO 9001** standard and 90% as per ISO 14001 standard, 3% more than in 2014

New certifications in ISO 9001 and ISO 14001

ACCIONA Energy			ACCIONA Service	
Quality and environmental management systems under the ISO 9001 and ISO 14001 standards			Work has been conducted to integrate management systems, including in 2015, ACCIONA Rail Services into the ACCIONA Service global certificate.	
Chile	Costa Rica	South Africa	The company Entorno Urbano y Medio Ambiente (ACCIONA Service) has certified its integrated quality and environmental management system.	Expansion of the scope of ISO 9001 and ISO 14001 certifications from EROM to the activities of: <ul style="list-style-type: none"> ■ Training in the GWO standard ■ Conducting of training activities
Certification of ACCIONA Energía Chile, S.A. and Punta Palmeras Wind Farm with the scope: Operation and Maintenance of Wind Farms services	Certification of ACCIONA Energía Costa Rica, S.A. and Chiripa Wind Farm with the scope: Operation and Maintenance of Wind Farms	Certification of ACCIONA Energy South Africa Global (Pty) Ltd with the scope: Construction, Operation and Maintenance of Renewable Energy Plants support services. 1 st Certification in Africa		
ACCIONA Construction			ACCIONA Windpower India	ACCIONA Concessions
Spain	Panama		Certification of the nacelles assembly plant of Chennai (India) in ISO 9001:2008.	It was awarded both certifications (9001 & 14001) at the Gran Hospital Can Misses (Balearic Islands)
Expansion of the scope of its ISO 9001 and ISO 14001 certification to the activities of "Manufacturing and assembly of structures in composite materials (fibreglass and carbon)"	Implementation of management systems and obtaining the ISO 9001 and ISO 14001			

Other certifications obtained in 2015

- EMAS Certification for the services of maintenance and cleaning of gardens and green areas of the city of Leon and in the Madrid offices of ACCIONA Environment.
- ACCIONA Construcción México was awarded the Socially Responsible Company Badge.
- Energy management systems as per ISO 50001: management system certification of the Infanta Sofía de Madrid University Hospital and expansion of the scope of the ACCIONA Water certification to thermal drying centres Rubí and that of the Amposta WWTP.
- ACCIONA Facility Services has renewed its certification under the SA8000 standard. The company has had this certificate since 2000. This certificate ensures the ethical behaviour of the company and its employees.

- In the centre of Bodegas Palacio (Hijos de Antonio Barceló) the Food Safety System Certification (FSSC) 22000 was implemented and certified by an external institution to bring it in line with the other centres.
- Trasmediterranea has renewed for the second consecutive year the quality of service certificate for shipping companies, based on the quality reference frame of the Spanish National Ports Authority (*Puertos del Estado*).

IMPROVEMENT TOOLS

The internal and external audits, both of customers and certification bodies in relation to ACCIONA management systems, constitute one of the main tools that the Company has in order to identify opportunities for improvement.

During 2015, 378 internal audits were conducted and 135 customer audits were received. Non-compliances identified

during these audits are examined and managed, with the necessary action plans being carried out to address them.

In addition, ACCIONA launches specific improvement groups whose results lead to Lessons Learned and Best Practices that are disseminated throughout the organisation.

Groups and improvement programmes

During 2015, ACCIONA launched 35 improvement groups consisting of multidisciplinary teams whose mission is to identify, examine and propose innovative ideas and solutions, as well as identify and classify risks and customer satisfaction and loyalty, among others.

Production CoE Project. ACCIONA Energy

Due to the success of the Cost of Energy project in ACCIONA Windpower, similar projects are being developed in other areas of the Energy division, such as the CoE Production project, which has been proposed with the following goals:

- Decreased costs during the period 2015-2016
- Increasing production, improving availability and efficiency
- Lengthening the life of assets

In 2015, seven working groups were defined, directly engaging more than 100 people who have spent 10,000 hours throughout the year. The project leader carries out continuous monitoring of the initiatives and the progress of each group is regularly monitored by the project manager to ensure success.

During its development, 318 initiatives were identified, examined in detail and prioritised by estimated savings, of which 28 were finally approved and seven already completed. For the three goals for the period 2015-2016, the degree of compliance at the end of 2015 was over 50%.

Lessons learned and best practices

Lessons learned and best practices are a tool that ACCIONA uses to document and share the knowledge gained with the experience in performing certain tasks, and to make it available for the benefit of the entire Company. They also serve as lead elements for new projects.

In 2015, 106* lessons learned and best practices were identified.

The dissemination methods in the organisation are varied: quarterly newsletters, intranet, repositories in the servers of each business, QSE warnings (in the case of ACCIONA Energy) and emails, among others.

QSE WARNINGS ACCIONA Energy

These documents reflect incidents at Company premises which have had an impact on environmental or occupational risk prevention matters. Such documents include, both descriptively and visually, the incident that took place by answering the following questions: Where and when?, what?, how?, and all lessons learned are gathered.

These are found on the Company's intranet and each time a new one is generated or an existing one is modified, a notification is sent to all employees.

ACCIONA'S COMMITMENT TO ITS CUSTOMERS

Meeting the needs and expectations of its customers is a priority goal of ACCIONA.

ACCIONA customers are primarily large customers from both the public and private sectors. However, in several of its businesses, such as Hijos de Antonio Barceló, Trasmediterranea and ACCIONA Real Estate, the company has B2C consumers or customers (Business to Consumer).

Citizens are the main users of some of the services provided by the Company. Listed below are some of the main services and products offered by ACCIONA and the customers and users thereof:

* This figure includes the 25 lessons learned identified in ACCIONA Construction, which were approved by the Technical Committee held on 03/08/16.

PRODUCTS AND SERVICES	PUBLIC SECTOR	PRIVATE SECTOR (B2B)	PRIVATE SECTOR (B2C)	USERS OF SERVICES
ACCIONA Energy				
Sale of energy from renewable sources	15 customers			
Renewable technologies EPC contracts	Comisión Federal de Electricidad (CFE, Mexico), Eskom (South Africa), etc.	Private investors: Blackstone, Cemex, Nova Scotia Power, GDF-Suez		
Sale of wind turbines	Customers are wide-ranging from those requesting the installation of a wind turbine, such as Triodos Renewables, to customers such as Voltalia, for which nearly 400 MW were installed between 2014 and 2015			
ACCIONA Construction				
<ul style="list-style-type: none"> ■ Civil work ■ Concessions ■ Maintenance of Infrastructures 	<ul style="list-style-type: none"> ■ Governance ■ Public Administrations ■ Other Public Institutions 			
<ul style="list-style-type: none"> ■ Building 		Private companies		
ACCIONA Industrial				
<ul style="list-style-type: none"> ■ EPC Projects ■ O&M industrial plants 		5 customers: 98% billing		
<ul style="list-style-type: none"> ■ Electrical installations and HVAC works 	2 customers: 2% billing			
ACCIONA Water				
Water Services Management	Municipalities			15.3 million users in 180 municipalities in Spain and Peru
Drinking water treatment plant construction and O&M	Water managing public companies	Private companies		115 plants supplying more than 26 million people
Construction and O&M of waste water treatment plants				300 plants supplying more than 54 million people
Construction and O&M of desalination plants				Total capacity of 2.7 million m ³ /day supplying more than 13 million people
ACCIONA Service				
Wide range of services to offer complete solutions:	9% billing:	91% billing		
<ul style="list-style-type: none"> ■ Handling 		20%		9 million people served in the airports of Palma and Frankfurt
<ul style="list-style-type: none"> ■ Cleaning 	4%	28%		
<ul style="list-style-type: none"> ■ Maintenance 		11%		
<ul style="list-style-type: none"> ■ Forwarding 		11%		
<ul style="list-style-type: none"> ■ Gardening 	3%	1%		
<ul style="list-style-type: none"> ■ Waste collection and treatment 	2%	0.2%		0.3 million users of services
<ul style="list-style-type: none"> ■ Other 		28.8%		
Other businesses: Trasmediterranea				
Maritime passenger and cargo transport		Travel agencies	<ul style="list-style-type: none"> ■ Passenger customers: 2.5 million ■ Cargo customers: 1,125 	
Other businesses: Hijos de Antonio Barcelo				
Real estate development, management of assets for rent			<ul style="list-style-type: none"> ■ Residential assets for sale: 34% billing ■ Property operations: 31% billing ■ Residential assets for rent: 27% ■ Student dormitories and hotels: 8% 	
Wine production and marketing		<ul style="list-style-type: none"> ■ Large surfaces ■ HORECA (Distribution) ■ Exports 	<ul style="list-style-type: none"> ■ Direct sale: consumers 	

ACCIONA Green Energy Developments (a subsidiary of ACCIONA Energy)

It manages the sale of electricity produced by the Group's facilities and other special regime producers. It supplies electricity to large consumers with a guarantee of 100% renewable origin (accredited by the CNMC). It provides support and advice in order to offer a more convenient mode of contracting.

Over the years, this business has developed a Demand Management plan to encourage its customers to change their electricity consumption habits for more sustainable ones. Some of these measures are described below:

Awareness campaign, offering of energy advice services in all proposals, conducting of customer energy audits and 100% *quick assessment* of customers.

Offer discounts for non-peak consumption on a percentage of the portfolio (segmented), 100% of the energy is sold with renewable origin certificates and the bill indicates the CO₂ emissions avoided by green energy consumption, compared to the mix of Red Eléctrica de España.

Finally, carbon credits (VERs /CERs /others) are offered to all customers, and EPC/ ABB offers are made to industrial companies to develop projects in which the use of renewable energy is promoted versus other conventional energy sources.

One of ACCIONA's communication channels with its customers is ACCIONA Agua Servicios **virtual offices** in which subscribers can perform multiple steps

CUSTOMER RELATIONSHIP AND COMMUNICATION

Given the diversity of customers that ACCIONA has, the communication channels are very varied, pursuing greater accessibility and agility in its dialogue with the Company.

- **Tailored management service:** In ACCIONA Energy business operations managers advise and serve the customer during all phases of the relationship. This practice also applies to the most important projects of the Industrial, Construction, Water and in some cases Real Estate divisions.
- **Customer websites:** ACCIONA Green Energy, Trasmediterranea and Hijos de Antonio Barceló offer these websites, which contain specific sections for information consultation and other

sections where customers can contact the Company, as well as online services.

- **Computer software applications:** Different companies have computer applications to improve the customer experience, whether to report the actions being undertaken, for communication with the Company or as an additional sales channel. Trasmediterranea, aware that the experience of travelling changes at high speed, and in line with the advancement of its digital strategy, has created the TrasmeFerry app: a new free sales channel available in four languages.
- **Physical points of customer service and dealing directly with customers:** All companies that manage large construction and/or production projects, as well as concessions, hold regular meetings with their customers.

- **Call centres and telephone lines:** there are phone lines and *call centres* to serve customers 24 hours a day in various businesses of the Company.
- **Online services offered to customers:** Many companies offer online customer services to provide information about their services or as an additional sales channel. ACCIONA Agua Servicios has enabled virtual offices in six concessions. Some 83,531 subscribers can access the service of smart meters, check receipts, fees, request initiation/interruption of services, post notices and send satisfaction or claims surveys.

CUSTOMER SATISFACTION

Customers are one of ACCIONA's main stakeholders and their opinion is very important to the Company. Their satisfaction is one of the most important aspects in measuring the performance of the organisation and appropriate actions are taken for improvement. In addition, it is one of the main issues contained in the Quality Corporate Policy.

All businesses have procedures for measuring customer satisfaction for which the system to be applied is established.

For this work, during the year 2015 the following methods were used:

Surveys: They provide insight into the issues with which the customer is less satisfied and establish the necessary measures for improvement. In 2015, a total of 29,398 direct customer surveys were conducted, both on paper and *online* and through specific apps for mobile phones. Trasmediterranea, for instance, has managed to increase the number of surveys received by 42%.

Meetings: ACCIONA Green Energy, through the person responsible for customer management, annually selects the most representative customers for their energy sales activity, and holds individual meetings with them on perceived quality.

ACCIONA Energy India held a feedback meeting on their customer satisfaction

Improvement goals and results achieved in 2015

ACCIONA Green Energy (ACCIONA Energy)	
Renew 80% of the customer base, measured as % of contracts renewed from 2015 to 2016	Result = 81.32% Degree of achievement = 102%
ACCIONA Blades (ACCIONA Energy)	
Receiving a maximum of four Noncompliances	Result = 11 Noncompliances Not achieved as a result of having more blades under warranty and because the production of 3 MW wind turbines surpassed that of the 1.5 MW. Customer requirements are more restrictive for the more powerful machine.
EROM (ACCIONA Service)	
Improve by 1% the overall satisfaction rating	Result: 3% improvement Degree of achievement = 300%
ACCIONA Facility Services (ACCIONA Service)	
Maintain service levels as per Facility Management customer-defined indicators	Degree of achievement = 108%

survey. The feedback response was full satisfaction with the products and services of the Company.

Internal information assessment:

ACCIONA also uses the assessment of existing internal information in the Company arising from the day-to-day operations carried out. This is obtained

from the different areas of the company that at some point are in contact with customers: after-sales service, quality departments and business development departments.

Project managers are in continuous dialogue with customers, resolving any issues that may arise and launching proposals that may be identified for improvement.

"Service Focus 2015" ACCIONA Agua Servicios

ACCIONA Agua Servicios, in three Spanish municipalities where it has the concession for integrated water services, has selected a sample of 200 subscribers —with an average confidence level of 80%— who have been asked to evaluate two basic parameters: water quality and service continuity; and identify their patterns of behaviour and preferences. The average assessment of the water quality parameter was 7 and that of the supply continuity was 8 (both out of a maximum of 10). The results, along with a plan of improvement initiatives, will be proposed to the three municipalities in order to increase subscriber satisfaction.

Results

SATISFACTION RATE

ACCIONA annually measures customer satisfaction levels at all Divisions. In 2015, the Company achieved a global customer satisfaction rate of 98%. The breakdown of customer satisfaction rates for different products and services is detailed below:

Business line	Satisfied customers (%)
Energy	100%
Construction	100%
Water	100%
Services	100%
Industrial	100%
Other businesses*	79%

(*) It includes Hijos de Antonio Barceló and Trasmediterranea.

LOYALTY

ACCIONA also measures customer loyalty in order to establish lasting relationships by means of specific indicators and by direct questions about the replication of experiences with ACCIONA.

The customer loyalty assessment is conducted through the Net Promoter Score (NPS) Indicator which measures customer loyalty based on a comparison with competitors, on recommendations/requirements made to other potential customers and/or the possibility of repeat purchases or contracts with ACCIONA.

For example, in the ACCIONA Construction satisfaction survey of construction sites in Spain, three types of the NPS Indicator were measured:

- 77% of surveys indicate that ACCIONA Construction is 'better' or 'much better' than the competition.

ACCIONA Energy in Canada

Worthy of note are the following qualitative assessments made by the customer:

- **Design and construction phase of the Hermanville/Clearspring wind farm.**
The customer sent a letter noting a high degree of satisfaction during implementation and commissioning.
- **Construction phase of the South Canoe/Minas Energy wind farm.**
Customer appreciation of the efforts made in the negotiation phase to fulfil expectations in terms of energy cost. The customer also noted that communication has been excellent and high quality.

The percentage of satisfied customers reached 98%

Improvement goals for 2016

Business	Improvement goal
ACCIONA Green Energy	Renew at least 80% of the customer base measured as % of contracts renewed from 2016 to 2017.
ACCIONA Blades	Achieve a number of customer Noncompliances throughout the year less than or equal to four. Achieve a score in customer satisfaction surveys higher than or equal to 4 points.
EROM (ACCIONA Service)	Maintain or improve the overall grade given by customers.
ACCIONA Real Estate	Expand the communication channels and establish strategies to get more responses.
Hijos de Antonio Barcelo	Improve the customer Global Satisfaction: rated "Very Good".
	Optimise the current satisfaction survey, increasing the mix of direct customers. Focus on: delivery times and claims management.

- 93% of respondents who assessed this aspect, indicated they would hire ACCIONA again.

- 95% of respondents indicated that they would recommend it.

CUSTOMER COMPLAINTS AND CLAIMS SERVICE

ACCIONA acts with due diligence in response to customer complaints and claims. It has specific procedures in place at all divisions, providing a wide range of accessible channels. The number of complaints received are recorded and measured and people are assigned responsibility for resolving complaints and claims by assessing their causes, and obtaining the result of the degree of resolution of closed/pending complaints and the time invested in that.

Worthy of note is the Customer Service (CS) of Trasmediterranea, which is the organisational structure through which all complaints and claims made and incidences reported by passengers are collected, handled and resolved. CS does not limit itself to providing solutions to complaints and claims, but also seeks to convey to the Company as a whole a spirit of awareness and support for a dissatisfied customer, enhancing the processes of continuous improvement and generating new business opportunities, complaints being viewed as an opportunity to win customer loyalty and meet purchasing expectations more accurately.

Business to Business claims per business line in 2015

Business line	Number of claims
Energy	19
Construction	28
Water	10
Services	126
Industrial	0
Hijos de Antonio Barceló	166
Total	349

The number of Business to Business claims decreased by 64% from 2014. The average of closed claims was 80%.

In addition, in 2015 the Business to Customer claims measuring application was introduced in order to deepen the understanding of consumer and final user complaints regarding projects, products and services provided by ACCIONA.

Business to Customer claims per business line in 2015

Business line	Number of claims	Total number of customers	Number of claims per every 1,000 customers
Trasmediterranea (passengers who have made a claim)	2,303	2,451,833	0.94
ACCIONA Real Estate (buyers of residential customer houses for sale)	6	29	*
Hijos de Antonio Barceló (direct sale of wines)	90	3,290	27.36
ACCIONA Agua Servicios (subscribers of the comprehensive water management service in Spain)	2,400	8,300,000	0.29
ACCIONA Service (users of urban waste management services in municipalities) / (users of airport <i>handling</i> services (Palma and Frankfurt))	246	252,110	0.98
	45	9,294,215	0.01
Total	5,084		6

(*) Real Estate does not consolidate for the ratio of complaints average per thousand customers because its total number of B2C customers is outside the range of other customers/users in the table.

ACCIONA has no evidence of complaints by customers received by other businesses.

Resolution times are not comparable in the different businesses of ACCIONA as claims have inherently significant differences according to the nature of each activity depending on the technical complexity, different distribution of the causes and various external factors, among others.

One example is the Wineries where most claims are due to errors in the management of orders, which have an 'immediate' time of resolution. At ACCIONA Airport Services, claims are resolved on average within 48 hours. However, in Business to Business operations, as well as Construction, deadlines for resolving claims are longer as they are influenced by factors such as weather conditions, the execution phase of the work, and so on.

CUSTOMER HEALTH AND SAFETY

Customer health and safety is a high priority for ACCIONA. For its successful management, it carries out various actions related to its products and services:

- Regulatory inspections and compliance with applicable law.
- Incorporation of elements to strengthen the safety of products and services.
- Analysis of critical points and product quality control.
- Continuous monitoring of facilities.
- Security management systems.
- Information for customers for the safe use of its products and services.

The Security Management Systems implemented by the Company ensure the development of the activities according to international standards established for each sector, as shown in the table on the right.

ACCIONA covers aspects of online security and privacy of its customers through:

- A built-in platform in fraud detection systems in the area of Information Technology and Communication.
- Feedback on security issues such as hacker attacks or issues with the firewall to block unauthorised access.
- Contingency plans for possible failures.

During 2015, the Company had no evidence of claims for breach of legal regulations or voluntary codes regarding privacy and loss of customer data.

Labelling of products and services

ACCIONA carries out communication actions aimed at informing its customers on the safe use of its products and services through labelling information, the delivery of product manuals, equipment documentation, contractual requirements, adherence to international programmes for the promotion of responsible consumption, etc.

One of the information tools for products and services provided by the Company available to interested parties is ACCIONA's web page. In addition, it makes available to interested parties the annual Sustainability Report, which details information about products and services provided, and the commitment to sustainability.

With regard to the labelling of products and services provided by ACCIONA, products put on the market by Hijos de Antonio Barceló carry specific information in the labelling under the regulations in force such

Security Management Systems

ACCIONA Airport Services	At its Palma de Mallorca branch it has the ISAGO (Safety Audit of Ground Operations) certificate, which ensures the development and implementation of the security system in accordance with the International Air Transport Association (IATA) regulations.
Trasmediterranea	There is a Safety Management System (SMS), whose procedures are approved by the General Department of Merchant Marine (DGMM, as per its Spanish acronym), where all required safety practices are collected, among other aspects. This system is audited annually by the DGMM.
Hijos de Antonio Barcelo	Bodegas Peñascal, Viña Mayor, Caserío de Dueñas and Bodegas Palacio (the latter certified in 2015) have the FSSC 22000 (Food Safety System Certification) certification, which represents a new approach in managing food safety risks throughout the supply chain.
ACCIONA Facility Services	It has a System of Food Safety Management certified according to ISO 22000 for its food plant industrial cleaning operations.

as the alcohol content and presence of allergens (sulphites) and voluntary quality references (DOP, *Vinos de la Tierra*, etc.).

In the case of ACCIONA Real Estate, at the time of recording the title deed of a house, buyers are given the pertinent user manuals for the equipment that forms part of the facility, as well as warranty certificates. In addition, the Residents Association is given the Building Records, which contain information on all agents who have participated in the construction of the building, technical information and quality certificates of all the materials used, recommendations for use and maintenance, as-built plans of the building, and so on.

In addition, all infrastructure, projects and products built and supplied by the Company have the required technical documentation to facilitate operation and maintenance (*as-built* projects, operation and maintenance manuals, etc.).

ACCIONA products, if the regulations so require, have the corresponding CE marking, such as, for example, the CE certification of aggregates at the El Estrellín quarry or the metal structure certification of the Central Workshops, both of ACCIONA Construction.

During 2015, ACCIONA did not supply banned products or services, and is not aware through the information collection

systems set up by the Company of any incidents, nor has it received fines or penalties related to the information and labelling of products or services.

Actions with customers

In addition to the communication channels described above, in 2015 ACCIONA carried out specific actions to strengthen ties with customers. Noteworthy among these are the presentation of the first virtual reality app called "ACCIONA Experience", the partnership between ACCIONA Facility Services and an institutional customer to carry out awareness campaigns to reduce the environmental footprint, the participation of ACCIONA Productions and Design (APD) in Quito (Ecuador) in the Smart City Spanish Model Conference before representatives of Ecuadoran Ministries and Municipalities, among other actions.