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G4-22	No restatements were made this year compared to 2014.	
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G4-53	Annual report on the remuneration of directors for 2015 (p. 23); Corporate Governance (p. 70-71)	
G4-54		Due to the recent reorganisation of the Company's business divisions and the effect that this reorganisation has on the distribution of employees and executives, both in Spain and in our markets, the information on these ratios is still confidential and subject to changes. Consequently, the information is not available insofar as this internal reorganisation process is not yet complete.
G4-55		Due to the recent reorganisation of the Company's business divisions, and the effect that this reorganisation has on the distribution of employees and executives, both in Spain and in our markets, the information on these ratios is still confidential and subject to changes. Consequently, the information is not available insofar as this internal reorganisation process is not yet complete.
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G4-DMA	Environment (p. 129-130)	
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G4-EN16	Environment (p. 134)	
G4-EN17	Environment (p. 135-136)	
G4-EN18	Environment (p. 134)	
G4-EN19	Environment (p. 131; 138-139)	
G4-EN20	ACCIONA does not use ozone-depleting gases in its facilities.	
G4-EN21	Environment (p. 137)	
Material aspect: Effluents and waste		
G4-DMA	Environment (p. 143; 152)	
G4-EN22	Environment (p. 143)	
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DMA and Indicators	Page (or link)	Omissions
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G4-EN26	Environment (p. 143; 151)	
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G4-DMA	Environment (p. 138-139); Innovation (p. 114-117); Company profile (p. 10)	
G4-EN27	Environment (p. 138-139); Innovation (p. 114-117); Company profile (p. 10)	
G4-EN28	Given the nature of ACCIONA's activity, only three types of products are produced: wines bottled in reusable glass, wind turbines and houses. These last two categories have a long useful life, and therefore have not yet reached the end of this life.	
Material aspect: Regulatory compliance		
G4-DMA	Environment (p. 155)	
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CATEGORY: SOCIAL PERFORMANCE		
Sub-category: Labor practices and decent work		
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G4-DMA	People (p. 80-81); Value circle (p. 167)	
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G4-LA2	People (p. 89)	
G4-LA3	People (p. 82)	
Material aspect: Occupational health and safety		
G4-DMA	People (p. 95)	
G4-LA5	People (p. 95)	
G4-LA6	People (p. 95-96)	
G4-LA7	People (p. 99)	
G4-LA8	People (p. 103-104)	
Material aspect: Training and education		
G4-DMA	People (p. 85-88)	
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G4-LA12	People (p. 92-93); Corporate Governance (p. 69)	
Material aspect: Equal remuneration for women and men		
G4-LA13	People (p. 93)	
Material aspect: Supplier assessment for labor practices		
G4-DMA	Value circle (p. 162-165); People (p. 104)	
G4-LA14	Value circle (p. 162-167)	
G4-LA15	Value circle (p. 162-167)	
Sub-category: Human Rights		
Material aspect: Investment		
G4-DMA	Society (p. 183-184); Value circle (p. 164-166)	
G4-HR1	Society (p. 183-184); Value circle (p. 164-166)	
G4-HR2	Corporate Governance (p. 72-74)	
Material aspect: Freedom of association and collective bargaining		
G4-DMA	People (p. 91)	
G4-HR4	Value Circle (p. 166-168)	
Material aspect: Forced or compulsory labor		
G4-DMA	Corporate Governance (p. 72-74); Value circle (p. 162-168)	
G4-HR6	Value circle (p. 166-168)	
Material aspect: Indigenous rights		
G4-DMA	Society (p. 189-191)	
G4-HR8	Corporate Governance (p. 75-77)	
Material aspect: Assessment		
G4-DMA	Society (p. 183-184)	
G4-HR9	Society (p. 183-184)	
Material aspect: Supplier human rights assessment		
G4-DMA	Value circle (p. 162-167)	
G4-HR10	Value circle (p. 162-167)	
G4-HR11	Value circle (p. 165-166)	
Sub-category: Society		
Material aspect: Local communities		
G4-DMA	Society (p. 183-184)	
G4-SO1	Society (p. 183-184; 189-191)	
G4-SO2	Society (p. 183-184)	
Material aspect: Anti-corruption		
G4-DMA	Corporate Governance (p. 73-74)	
G4-SO3	Corporate Governance (p. 75-77)	

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DMA and Indicators	Page (or link)	Omissions
G4-SO4	Corporate Governance (p. 72-74)	
G4-SO5	Corporate Governance (p. 72-74)	
Material aspect: Anti-competitive behavior		
G4-DMA	Corporate Governance (p. 72-74)	
G4-SO7	Between the end of 2010 and 2012, the National Competition Commission imposed various sanctions on the company Trasmediterranea, S.A. Some of the periods of time considered for the imposition of the sanctions correspond to dates on which ACCIONA was not managing this company. ACCIONA is also in formal disagreement with the sanctions imposed, and has filed administrative appeals against them.	
Material aspect: Supplier assessment for impacts on society		
G4-DMA	Value circle (p. 162-166)	
G4-SO9	Value circle (p. 162-166)	
G4-SO10	Value circle (p. 161-162; 166-167)	
Sub-category: Product responsibility		
Material aspect: Customer health and safety		
G4-DMA	Society (p. 180-181)	
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SECTOR SUPPLEMENT: CONSTRUCTION & REAL ESTATE		
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CRE1	Environment (p. 154-155)	
CRE2	Environment (p. 154-155)	
CRE3	Environment (p. 154-155)	
CRE4	Environment (p. 154-155)	
CRE5	Environment (p. 147-150)	
CRE6	People (p. 101-102)	
CRE7	According to the information available to the Company, it has not been necessary, in the projects currently in progress, to carry out any population displacements under its responsibility. However, a few houses have been expropriated in isolated cases when these were not compatible with the construction of the infrastructure, and compensation was paid in these cases. In the majority of projects, expropriations and evictions are carried out by the client before the Company begins its operations.	
CRE8	Environment (p. 127-128; 154-155)	

SECTOR SUPPLEMENT: ELECTRIC UTILITIES		
DMA and Indicators	Page (or link)	Omissions
EU1	Company profile (p. 11); 2015 Results Report (p. 12)	
EU2	Performance in the regions (p. 25; 27; 29; 31; 33; 35) 2015 Results Report (p. 12)	
EU3	Value circle (p. 176)	
EU4		ACCIONA has no significant activity in the transmission and distribution of electricity.
EU5	Environment (p. 135-136)	
EU10	2015 Results Report (p. 12)	
EU11		ACCIONA does not have a significant number of thermal plants. The plants of this type are used exclusively for its own electricity consumption.
EU12		ACCIONA has no significant activity in the transmission and distribution of electricity.
EU13	Environment (p. 147-149)	
EU15	In accordance with the principles of non-discrimination, diversity and non-exclusion on age grounds, the Company does not make any forecasting projections for retirements in the short, medium or long term.	
EU17		The available information systems do not allow information to be disaggregated according to days worked since the majority of contracts are performed on a per-service basis rather than a number of hours/days.
EU18	People (p. 104-106)	The Company's information systems do not allow this information to be reported.
EU22	According to the information available to the Company, it has not been necessary, in the projects currently in progress, to carry out any population displacements under its responsibility. However, a few houses have been expropriated in isolated cases when these were not compatible with the construction of the infrastructure, and in such cases compensation was paid. In the majority of projects, expropriations and evictions are carried out by the client before the Company begins its operations.	
EU25	Value circle (p. 180-181)	
EU26		ACCIONA has no significant activity in the transmission and distribution of electricity.
EU27		ACCIONA has no significant activity in the transmission and distribution of electricity.
EU28		ACCIONA has no significant activity in the transmission and distribution of electricity.
EU29		ACCIONA has no significant activity in the transmission and distribution of electricity.
EU30		ACCIONA has no significant activity in the transmission and distribution of electricity.