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# MATERIALITY ANALYSIS

Focus on the most relevant issues

Due to the diverse business areas and countries in which it operates, ACCIONA deals with different issues that are key for the company and its stakeholders. To bring accountability into focus, ACCIONA developed a Materiality Analysis that identified the most relevant sustainability issues for its different businesses.

## (G4-18)

This chapter provides details on the procedure followed to identify the aspects that are most relevant for ACCIONA and its stakeholders and that potentially have the greatest impact on the business.

This study allows the company to understand the level of awareness about aspects relating to business strategy, identify the expectations and needs of interested parties and focus the strategy for communication in relation to sustainability. It combines the internal viewpoint of the different businesses and the external viewpoint of the stakeholders, thus meeting the requirements of the Global Reporting Initiative G4 framework.

In the analysis performed for the 2015 Sustainability Report, the relevant aspects were identified on the basis of the macro trends analysed during the design of the Sustainability Master Plan for each of ACCIONA's main lines of business (Energy, Construction, Water, Services and Industrial).

This document  
is guided by the  
criteria, principles  
and content of the  
**GRI G4 framework**

As an improvement for 2016, the study has been broadened to include other ACCIONA businesses (Bestinver, Grupo Bodegas Palacio 1894, ACCIONA Inmobiliaria and Trasmediterranea), thus identifying and prioritising the relevant aspects for these businesses. The Construction and Industrial matrices were also provided separately for the first time.

## Methodology G4-18, G4-25, G4-26

1

### Identification

The aspects identified in the 2015 Materiality Analysis have been reviewed and updated, with the aim of examining the most relevant aspects more deeply and widening the scope to include those that have arisen recently.

2

### Prioritisation

**Prioritisation of aspects** based on a twofold analysis: relevance according to **external** sources (stakeholders, investors and press) and relevance of **internal** sources (analysis of the Sustainability Master Plan 2020 and consultation with ACCIONA's Sustainability Committees).

3

### Validation

Review, validation and assessment of issues by businesses through meetings with their **Sustainability Committees**.

## 1. IDENTIFICATION OF MATERIAL ASPECTS (G4-18, G4-25)

The 2016 Materiality Analysis involves an expansion of the aspects identified in the previous year, updating these with reference to information sources for ACCIONA's business sectors: Sustainability Accounting Standards Board (SASB) sectoral Materiality Analyses for Renewable Resources & Alternative Energy, Water Utilities, Engineering & Construction Services, Services, Investment Banking and Brokerage, Alcoholic Beverages, Agricultural Products, Cruise Lines and Marine Transportation industries and for Real Estate Services and Real Estate Owners, Developers & Investment Trusts industries, as well as reports by think tanks such as the World Resources Institute, the European Union 2020 Energy Strategy and the Center for Energy and Environmental Policy Research. These sources helped to identify the nuances and particularities of these aspects for each business unit.

## 2. PRIORITISATION OF MATERIAL ASPECTS (G4-26)

The prioritisation of these aspects was determined on the basis of a twofold analysis of data sources:

### a. External relevance given by investors and opinion leaders:

- Criteria and aspects assessed in the Dow Jones Sustainability Index survey.
- Expectations of investors in terms of social, environmental and corporate governance criteria.
- Press analysis: analysis of relevant aspects for stakeholders identified in different media.
- Consultation with international bodies and sector institutions: for each sector, the specific opinion leaders for that business area were identified in the main countries where ACCIONA operates and on which it wishes to place special focus. These opinion leaders include: World Wildlife Fund (WWF), Asociación Mexicana de Energía, Asociación de Empresas de Energías Renovables (APPA), American Wind Energy Association (AWEA), Canada Green Building Council, Australia Green Building Council, Water Association, Global Compact Chile, Canadian Water and Wastewater Association (CWWA), Asociación Nacional de Empresas de Agua y Saneamiento de México (ANEAS), International Solid Waste, United Nations, and Canada Green Building Council.

### b. Internal relevance based on internal documents and stakeholders:

- Analysis of the Sustainability Master Plan 2020.
- Consultation with the Sustainability Committees of the businesses: the Committee members gave their views on the relevance of a selection of aspects.

## 3. VALIDATION OF MATERIAL ASPECTS (G4-18)

For the assessment and validation of the material aspects identified, a series of meetings (focus group) were held with the **Sustainability Committees** of each ACCIONA's business, in which the assessments made in the previous phase were debated and validated.

## Results of the Materiality Analysis by business unit

The material aspects identified for the different divisions of ACCIONA are detailed below: Energy, Infrastructure (Construction, Water, Services and Industrial) and Other businesses (Bestinver, Grupo Bodegas Palacio 1894, ACCIONA Inmobiliaria and Trasmediterranea).

The preparation of the matrices was based on a list of different aspects for each business (according to their relevance for the type of activity). On the basis of these lists (of varying length), the aspects were prioritised following the methodology previously described.

Until this Sustainability Report, the scope of the Materiality Analysis was confined to the major lines of business, although information was provided about the management of the most relevant ethical, social and environmental impacts of other businesses such as Bestinver, Grupo Bodegas Palacio 1894, Inmobiliaria and Trasmediterranea.

With regard to the key aspects identified in ACCIONA's businesses, ethics, anti-corruption and climate change mitigation are particularly relevant in all the main businesses. Innovation is extremely important in businesses such as Energy, Construction, Industrial and Water. Finally, it should be noted that risk management in sustainability and labour human rights are of greater relevance compared to the results from the previous year.

### Material aspects for ACCIONA Energy (G4-19)



1. Climate change mitigation
2. Safety and quality of electricity supply
3. Sustainability risks management
4. Innovation
5. Ethics and anti-corruption
6. Investment in renewable energies
7. Human rights and labour rights / Health and safety
8. Regulatory frameworks, taxes and subsidies
9. Socioeconomic impact and local communities
10. Talent attraction and retention / Development of human capital
11. Sustainable water management
12. Responsible management of suppliers
13. Economic performance and fiscal transparency
14. Impacts on biodiversity
15. Climate change adaptation
16. Sustainability performance
17. Equality and diversity among employees
18. Waste management
19. Materials
20. Impact of the product life cycle

## Material aspects for ACCIONA Infrastructure: Construction (G4-19)



1. Ethics and anti-corruption
2. Occupational health and safety
3. Climate change mitigation
4. Innovation and new business opportunities
5. Materials
6. Human rights and labour rights
7. Talent attraction and retention / Development of human capital
8. Sustainability risks management
9. Environmental management of the company
10. Sustainability performance
11. Sustainable water management
12. Responsible management of suppliers
13. Customer relationship management
14. Management of impact on local communities
15. Waste management
16. Equality and diversity among employees
17. Economic performance and fiscal transparency
18. Impacts on biodiversity
19. Socioeconomic impact of projects
20. Impact of product life cycle
21. Climate change adaptation

## Material aspects for ACCIONA Infrastructure: Water (G4-19)



1. Ethics and anti-corruption
2. Sustainable water management
3. Quality of water supplied to the customer
4. Climate change mitigation
5. Innovation and new business opportunities
6. Sustainability risks management
7. Talent attraction and retention / Development of human capital
8. Occupational health and safety
9. Management of impact on local communities
10. Human rights and labour rights
11. Waste management
12. Economic performance and fiscal transparency
13. Sustainability performance
14. Socioeconomic impact of projects
15. Impacts on biodiversity
16. Responsible management of suppliers
17. Equality and diversity among employees
18. Environmental management of the company
19. Climate change adaptation
20. Impact of product life cycle
21. Materials

## Material aspects for ACCIONA Infrastructure: Services (G4-19)



1. Ethics and anti-corruption
2. Climate change mitigation
3. Human rights and labour rights
4. Talent attraction and retention / Development of human capital
5. Occupational health and safety
6. Sustainability risks management
7. Environmental management of the company
8. Management of impact on local communities
9. Customer relationship management
10. Equality and diversity among employees
11. Economic performance and fiscal transparency
12. Waste management
13. Sustainability performance
14. Sustainable water management
15. Materials
16. Responsible management of suppliers
17. Innovation and new business opportunities
18. Impact of product life cycle
19. Socioeconomic impact of projects
20. Impact on biodiversity
21. Climate change adaptation

## Material aspects for ACCIONA Infrastructure: Industrial (G4-19)



1. Ethics and anti-corruption
2. Talent attraction and retention / Development of human capital
3. Innovation and new business opportunities
4. Occupational health and safety
5. Materials
6. Climate change mitigation
7. Human rights and labour rights
8. Customer relationship management
9. Sustainability risks management
10. Sustainability performance
11. Responsible management of suppliers
12. Sustainable water management
13. Environmental management of the company
14. Management of impact on local communities
15. Equality and diversity among employees
16. Waste management
17. Economic performance and fiscal transparency
18. Impacts on biodiversity
19. Socioeconomic impact of projects
20. Impact of the life cycle of products
21. Climate change adaptation

### Material aspects for Bestinver (G4-19)



1. Talent attraction and retention / Development of human capital
2. Equality and diversity among employees
3. Customer relationship management
4. Ethics and anti-corruption
5. Management of non-financial risks for assets
6. Sustainability risks management
7. Responsible management of suppliers
8. Innovation and new business opportunities
9. Economic performance and fiscal transparency
10. Sustainability performance

### Material aspects for Grupo Bodegas Palacio 1894 (G4-19)



1. Climate change mitigation
2. Product safety and quality
3. Sustainable water management
4. Customer relationship management
5. Occupational health and safety
6. Talent attraction and retention / Development of human capital
7. Responsible management of suppliers
8. Environmental management of the company
9. Equality and diversity among employees
10. Climate change adaptation
11. Innovation and new business opportunities
12. Impact of product life cycle
13. Materials
14. Impact on biodiversity
15. Sustainability risks management
16. Economic performance and fiscal transparency
17. Waste management
18. Ethics and anti-corruption
19. Sustainability performance
20. Socioeconomic impact of projects

## Material aspects for Inmobiliaria (G4-19)



1. Climate change mitigation
2. Environmental management of the company
3. Customer relationship management
4. Ethics and anti-corruption
5. Occupational health and safety
6. Management of impact on local communities
7. Talent attraction and retention / Development of human capital
8. Equality and diversity among employees
9. Responsible management of suppliers
10. Impact of product life cycle
11. Socioeconomic impact of projects
12. Sustainable water management
13. Economic performance and fiscal transparency
14. Sustainability performance
15. Climate change adaptation
16. Waste management
17. Innovation and new business opportunities
18. Sustainability risks management
19. Materials

## Material aspects for Trasmediterranea (G4-19)



1. Occupational health and safety
2. Climate change mitigation
3. Customer relationship management
4. Management of impact on local communities
5. Impacts on biodiversity
6. Waste management
7. Equality and diversity among employees
8. Responsible management of suppliers
9. Sustainability risks management
10. Environmental management of the company
11. Innovation and new business opportunities
12. Economic performance and fiscal transparency
13. Impact of product life cycle
14. Talent attraction and retention/Development of human capital
15. Human rights and labour rights
16. Ethics and anti-corruption
17. Sustainability performance
18. Climate change adaptation
19. Sustainable water management
20. Socioeconomic impact of projects
21. Materials

## Scope of the material aspects

The materiality matrices for each business unit contain brief definitions of the relevant aspects. For a more detailed description of the most important aspects, a table is added below with additional information about the definitions of the aspects with most relevant aspects for the different businesses. It is also indicated whether the material aspect has an external impact.

### G4-19, G4-20, G4-21

MATERIAL ASPECTS WITHIN THE ORGANISATION				
ACCIONA Infrastructure				
ASPECTS	ACCIONA Energy	ACCIONA Construction	ACCIONA Agua	ACCIONA Service
Climate change adaptation	■ Medium / low relevance	■ Medium / low relevance	■ Medium / low relevance	■ Medium / low relevance
Talent attraction and retention / Development of human capital	■ Medium / low relevance	<ul style="list-style-type: none"> <li>■ Employee assessment systems</li> <li>■ Incentives linked to personal and corporate targets</li> <li>■ Scholarships</li> <li>■ Investment in employee training</li> <li>■ Measurement of employee satisfaction</li> <li>■ Employee turnover</li> <li>■ Talent access / availability</li> </ul>	<ul style="list-style-type: none"> <li>■ Employee assessment systems</li> <li>■ Incentives linked to personal and corporate targets</li> <li>■ Scholarships</li> <li>■ Investment in employee training</li> <li>■ Measurement of employee satisfaction</li> <li>■ Employee turnover</li> <li>■ Talent access /availability</li> </ul>	<ul style="list-style-type: none"> <li>■ Employee assessment systems</li> <li>■ Incentives linked to personal and corporate targets</li> <li>■ Scholarships</li> <li>■ Investment in employee training</li> <li>■ Measurement of employee satisfaction</li> <li>■ Employee turnover</li> <li>■ Talent access/availability</li> </ul>
Quality of water supplied to the customer	■ Not applicable	■ Not applicable	<ul style="list-style-type: none"> <li>■ Type of water treatment</li> <li>■ Health and environmental risks: management of pathogens, disruptors, chemical compounds and new pollutants</li> <li>■ Policies and management systems for minimising risks to health, environment and areas of hydric stress</li> <li>■ Customer satisfaction</li> </ul>	■ Not applicable

*Not applicable: aspect not identified in the study for the business unit.*

G4-19, G4-20, G4-21

MATERIAL ASPECTS WITHIN THE ORGANISATION					
ACCIONA Industrial	Other businesses				Material aspects outside the organisation
	Bestinver	Grupo Bodegas Palacio 1894	Trasmediterranea	Inmobiliaria	
<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>■ Conservation of ecosystems</li> <li>■ Adaptation of infrastructures to extreme weather events</li> <li>■ Adaptation of projects to extreme weather events</li> </ul>	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	✓
<ul style="list-style-type: none"> <li>■ Employee assessment systems</li> <li>■ Incentives linked to personal and corporate targets</li> <li>■ Scholarships</li> <li>■ Investment in employee training</li> <li>■ Measurement of employee satisfaction</li> <li>■ Employee turnover</li> <li>■ Talent access / availability</li> </ul>	<ul style="list-style-type: none"> <li>■ Employee assessment systems</li> <li>■ Incentives linked to personal and corporate targets</li> <li>■ Scholarships</li> <li>■ Investment in employee training</li> <li>■ Measurement of employee satisfaction</li> <li>■ Employee turnover</li> <li>■ Talent access / availability</li> </ul>	<ul style="list-style-type: none"> <li>■ Employee assessment systems</li> <li>■ Incentives linked to personal and corporate targets</li> <li>■ Scholarships</li> <li>■ Investment in employee training</li> <li>■ Measurement of employee satisfaction</li> <li>■ Employee turnover</li> <li>■ Talent access / availability</li> </ul>	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Employee assessment systems</li> <li>■ Incentives linked to personal and corporate targets</li> <li>■ Scholarships</li> <li>■ Investment in employee training</li> <li>■ Measurement of employee satisfaction</li> <li>■ Employee turnover</li> <li>■ Talent access / availability</li> </ul>	✗
<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	✓

G4-19, G4-20, G4-21

MATERIAL ASPECTS WITHIN THE ORGANISATION				
ACCIONA Infrastructure				
ASPECTS	ACCIONA Energy	ACCIONA Construction	ACCIONA Agua	ACCIONA Service
Human rights and labour rights	<ul style="list-style-type: none"> <li>■ Human rights policy</li> <li>■ Risk of child labour violations, disciplinary issues and working conditions</li> <li>■ Risk of discrimination involving gender / disability / vulnerable groups</li> <li>■ Risk of violations of freedom of union association, freedom to strike and freedom of expression</li> </ul>	<ul style="list-style-type: none"> <li>■ Human rights policy</li> <li>■ Risk of child labour violations</li> <li>■ Risk of violations relating to disciplinary issues (safety)</li> <li>■ Risk of child labour violations: working hours / holidays / accommodation / pay / work-life balance</li> <li>■ Risk of discrimination involving gender / disability / vulnerable groups</li> <li>■ Risk of violations of freedom of union association, freedom to strike and freedom of expression</li> </ul>	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Human rights policy</li> <li>■ Risk of child labour violations</li> <li>■ Risk of violations relating to disciplinary issues (safety)</li> <li>■ Risk of child labour violations: working hours / holidays / accommodation / pay / work-life balance</li> <li>■ Risk of discrimination involving gender / disability / vulnerable groups</li> <li>■ Risk of violations of freedom of union association, freedom to strike and freedom of expression</li> </ul>
Economic performance and fiscal transparency	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Assessment of economic value generated and distributed</li> <li>■ Growth of the organisation</li> <li>■ Fiscal transparency and responsibility</li> </ul>
Sustainability performance	<ul style="list-style-type: none"> <li>■ Medium/low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Link key employee remuneration to the company's sustainability performance</li> <li>■ Promote training in key sustainability issues</li> <li>■ Organise and receive awards related to sustainability</li> </ul>	<ul style="list-style-type: none"> <li>■ Medium/low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Medium/low relevance</li> </ul>
Ethics and anti-corruption	<ul style="list-style-type: none"> <li>■ Internal anti-corruption policy</li> <li>■ Integrity in bids and tenders</li> <li>■ Code of Ethics and Code of Conduct</li> <li>■ Clean business context (legality, shadow economy, government corruption)</li> <li>■ Corporate Governance</li> <li>■ Legal compliance</li> </ul>	<ul style="list-style-type: none"> <li>■ Internal anti-corruption policy</li> <li>■ Integrity in bids and tenders</li> <li>■ Code of Ethics and Code of Conduct</li> <li>■ Clean business context (legality, shadow economy, government corruption)</li> <li>■ Corporate Governance</li> <li>■ Legal compliance</li> </ul>	<ul style="list-style-type: none"> <li>■ Internal anti-corruption policy</li> <li>■ Integrity in bids and tenders</li> <li>■ Code of Ethics and Code of Conduct</li> <li>■ Clean business context (legality, shadow economy, government corruption)</li> <li>■ Corporate Governance</li> <li>■ Legal compliance</li> </ul>	<ul style="list-style-type: none"> <li>■ Internal anti-corruption policy</li> <li>■ Integrity in bids and tenders</li> <li>■ Code of Ethics and Code of Conduct</li> <li>■ Clean business context (legality, shadow economy, government corruption)</li> <li>■ Corporate Governance</li> <li>■ Legal compliance</li> </ul>

Not applicable: aspect not identified in the study for the business unit.

G4-19, G4-20, G4-21

MATERIAL ASPECTS WITHIN THE ORGANISATION					
ACCIONA Industrial	Other businesses				Material aspects outside the organisation
	Bestinver	Grupo Bodegas Palacio 1894	Trasmediterranea	Inmobiliaria	
<ul style="list-style-type: none"> <li>■ Human rights policy</li> <li>■ Risk of child labour violations</li> <li>■ Risk of violations relating to disciplinary issues (safety)</li> <li>■ Risk of violations of working conditions: working hours /holidays / accommodation /pay / work-life balance</li> <li>■ Risk of discrimination involving gender / disability / vulnerable groups</li> <li>■ Risk of violations of freedom of union association, freedom to strike and freedom of expression</li> </ul>	■ Not applicable	■ Not applicable	■ Medium / low relevance	■ Not applicable	✓
■ Medium / low relevance	■ Medium / low relevance	■ Medium / low relevance	<ul style="list-style-type: none"> <li>■ Assessment of economic value generated and distributed</li> <li>■ Growth of the organisation</li> <li>■ Fiscal transparency and responsibility</li> </ul>	■ Medium / low relevance	✓
<ul style="list-style-type: none"> <li>■ Link key employee remuneration to the company's sustainability performance</li> <li>■ Promote training in key sustainability issues</li> <li>■ Organise and receive awards related to sustainability</li> </ul>	■ Medium / low relevance	■ Medium / low relevance	<ul style="list-style-type: none"> <li>■ Link key employee remuneration to the company's sustainability performance</li> <li>■ Promote training in key sustainability issues</li> <li>■ Organise and receive awards related to sustainability</li> </ul>	■ Medium / low relevance	✗
<ul style="list-style-type: none"> <li>■ Internal anti-corruption policy</li> <li>■ Integrity in bids and tenders</li> <li>■ Code of Ethics and Code of Conduct</li> <li>■ Clean business context (legality, shadow economy, government corruption)</li> <li>■ Corporate Governance</li> <li>■ Legal compliance</li> </ul>	<ul style="list-style-type: none"> <li>■ Internal anti-corruption policy</li> <li>■ Integrity in bids and tenders</li> <li>■ Code of Ethics and Code of Conduct</li> <li>■ Clean business context (legality, shadow economy, government corruption)</li> <li>■ Corporate Governance</li> <li>■ Legal compliance</li> </ul>	■ Medium / low relevance	■ Medium / low relevance	<ul style="list-style-type: none"> <li>■ Internal anti-corruption policy</li> <li>■ Integrity in bids and tenders</li> <li>■ Code of Ethics and Code of Conduct</li> <li>■ Clean business context (legality, shadow economy, government corruption)</li> <li>■ Corporate Governance</li> <li>■ Legal compliance</li> </ul>	✓

## G4-19, G4-20, G4-21

MATERIAL ASPECTS WITHIN THE ORGANISATION				
ACCIÓNA Infrastructure				
ASPECTS	ACCIÓNA Energy	ACCIÓNA Construction	ACCIÓNA Agua	ACCIÓNA Service
Environmental management of the company	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Environmental policy</li> <li>■ Environmental management system</li> <li>■ Establishment of targets and achievement of environmental targets (eco-efficiency, responsible use of resources)</li> <li>■ Environmental management systems certification</li> <li>■ Vulnerability to environmental regulation</li> </ul>	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Environmental policy</li> <li>■ Environmental management system</li> <li>■ Establishment of targets and achievement of environmental targets (eco-efficiency, responsible use of resources)</li> <li>■ Environmental management systems certification</li> <li>■ Vulnerability to environmental regulation</li> </ul>
Customer relationship management	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Measurement of customer satisfaction</li> <li>■ Mechanisms for gathering customer feedback</li> </ul>	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>■ Measurement of customer satisfaction</li> <li>■ Mechanisms for gathering customer feedback</li> </ul>
Management of impact on local communities	<ul style="list-style-type: none"> <li>■ Project impact assessment</li> <li>■ Dialogue with communities</li> <li>■ Effects on the population</li> <li>■ Environmental impact (noise, dust, visual impact, etc.)</li> <li>■ Citizen safety</li> </ul>	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Dialogue with communities</li> <li>■ Environmental impact (noise, dust, visual impact, etc.)</li> <li>■ Public safety</li> </ul>
Waste management	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Updated waste management policy</li> <li>■ Innovation in waste recycling</li> <li>■ Research into new waste uses</li> </ul>
Sustainability risks management	<ul style="list-style-type: none"> <li>■ Country / international expansion risk</li> <li>■ Risk management systems for the company</li> <li>■ Climate change risks for the company</li> <li>■ Environmental policy</li> <li>■ Environmental management system / Certifications</li> <li>■ Vulnerability to environmental and social regulation</li> </ul>	<ul style="list-style-type: none"> <li>■ Country / international expansion risk</li> <li>■ Risk management systems</li> <li>■ Risk detection and monitoring</li> <li>■ Risk quantification</li> <li>■ Economic risks of climate change for the company</li> </ul>	<ul style="list-style-type: none"> <li>■ Country / international expansion risk</li> <li>■ Risk management systems</li> <li>■ Risk detection and monitoring</li> <li>■ Risk quantification</li> <li>■ Economic risks of climate change for the company</li> </ul>	<ul style="list-style-type: none"> <li>■ Country / international expansion risk</li> <li>■ Risk management systems</li> <li>■ Risk detection and monitoring</li> <li>■ Risk quantification</li> <li>■ Economic risks of climate change for the company</li> </ul>
Management of non-financial risks for assets	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>

Not applicable: aspect not identified in the study for the business unit.

G4-19, G4-20, G4-21

MATERIAL ASPECTS WITHIN THE ORGANISATION					
ACCIONA Industrial	Other businesses				Material aspects outside the organisation
	Bestinver	Grupo Bodegas Palacio 1894	Trasmediterranea	Inmobiliaria	
<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>■ Environmental policy</li> <li>■ Environmental management system</li> <li>■ Establishment of targets and achievement of environmental targets (eco-efficiency, responsible use of resources)</li> <li>■ Environmental management systems certification</li> <li>■ Vulnerability to environmental regulation</li> </ul>	<ul style="list-style-type: none"> <li>■ Environmental policy</li> <li>■ Environmental management system</li> <li>■ Establishment of targets and achievement of environmental targets (eco-efficiency, responsible use of resources)</li> <li>■ Environmental management systems certification</li> <li>■ Vulnerability to environmental regulation</li> </ul>	<ul style="list-style-type: none"> <li>■ Environmental policy</li> <li>■ Environmental management system</li> <li>■ Establishment of targets and achievement of environmental targets (eco-efficiency, responsible use of resources)</li> <li>■ Environmental management systems certification</li> <li>■ Vulnerability to environmental regulation</li> </ul>	✗
<ul style="list-style-type: none"> <li>■ Measurement of customer satisfaction</li> <li>■ Mechanisms for gathering customer feedback</li> </ul>	<ul style="list-style-type: none"> <li>■ Measurement of customer satisfaction</li> <li>■ Mechanisms for gathering customer feedback</li> </ul>	<ul style="list-style-type: none"> <li>■ Measurement of customer satisfaction</li> <li>■ Mechanisms for gathering customer feedback</li> </ul>	<ul style="list-style-type: none"> <li>■ Measurement of customer satisfaction</li> <li>■ Mechanisms for gathering customer feedback</li> </ul>	<ul style="list-style-type: none"> <li>■ Measurement of customer satisfaction</li> <li>■ Mechanisms for gathering customer feedback</li> </ul>	✓
<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>■ Dialogue with communities</li> <li>■ Population displacements Environmental impact (noise, dust, visual impact, etc.)</li> <li>■ Public safety</li> </ul>	<ul style="list-style-type: none"> <li>■ Project impact assessment</li> <li>■ Dialogue with communities</li> <li>■ Population displacements</li> <li>■ Environmental impact (noise, dust, visual impact, etc.)</li> <li>■ Public safety</li> </ul>	✓
<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Updated waste management policy</li> <li>■ Innovation in waste recycling</li> <li>■ Research into new waste uses</li> </ul>	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	✓
<ul style="list-style-type: none"> <li>■ Country / international expansion risk</li> <li>■ Risk management systems</li> <li>■ Risk detection and monitoring</li> <li>■ Risk quantification</li> <li>■ Economic risks of climate change for the company</li> </ul>	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Country / international expansion risk</li> <li>■ Risk management systems</li> <li>■ Risk detection and monitoring</li> <li>■ Risk quantification</li> <li>■ Economic risks of climate change for the company</li> </ul>	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	✗
<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>■ Measurement of environmental, social and corporate governance risks</li> </ul>	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	✗

## G4-19, G4-20, G4-21

MATERIAL ASPECTS WITHIN THE ORGANISATION				
ACCIONA Infrastructure				
ASPECTS	ACCIONA Energy	ACCIONA Construction	ACCIONA Agua	ACCIONA Service
Responsible management of suppliers	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Policy regarding commitments on social, environmental and ethical issues to suppliers and compliance measurement systems</li> <li>■ Corrective measures in the event of non-compliance</li> <li>■ Integration of sustainability criteria into the supplier policy</li> <li>■ Local hiring</li> <li>■ Supplier risk assessment</li> <li>■ Water footprint and carbon footprint of suppliers</li> <li>■ Green procurement / social criteria in procurement</li> </ul>	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>
Sustainable water management	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Access to water (catchment, consumption, sea water extraction, etc.)</li> <li>■ Reduction of water consumption (reduction of water footprint)</li> <li>■ Water contamination and associated impact (effluents, etc.)</li> </ul>	<ul style="list-style-type: none"> <li>■ Access to water (catchment, consumption, sea water extraction, etc.)</li> <li>■ Reduction of water consumption (reduction of water footprint)</li> <li>■ Water contamination and associated impact (effluents, etc.)</li> </ul>	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>
Equality and diversity among employees	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Diversity and equal opportunities policy (initiatives)</li> <li>■ Salary gap</li> <li>■ Training on multiculturalism</li> <li>■ Job insertion programmes for people at risk of social exclusion</li> <li>■ Targets for employing people with disabilities</li> <li>■ Work-life balance measures</li> </ul>
Impact of the product life cycle	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>

Not applicable: aspect not identified in the study for the business unit.

G4-19, G4-20, G4-21

MATERIAL ASPECTS WITHIN THE ORGANISATION					
ACCIONA Industrial	Other businesses				Material aspects outside the organisation
	Bestinver	Grupo Bodegas Palacio 1894	Trasmediterranea	Inmobiliaria	
<ul style="list-style-type: none"> <li>■ Policy regarding commitments on social, environmental and ethical issues to suppliers and compliance measurement systems</li> <li>■ Corrective measures in the event of non-compliance</li> <li>■ Integration of sustainability criteria into the supplier policy</li> <li>■ Local hiring</li> <li>■ Supplier risk assessment</li> <li>■ Water footprint and carbon footprint of suppliers</li> <li>■ Green procurement / social criteria in procurement</li> </ul>	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Policy regarding commitments on social, environmental and ethical issues to suppliers and compliance measurement systems</li> <li>■ Corrective measures in the event of non-compliance</li> <li>■ Integration of sustainability criteria into the supplier policy</li> <li>■ Local hiring</li> <li>■ Supplier risk assessment</li> <li>■ Water footprint and carbon footprint of suppliers</li> <li>■ Green procurement / social criteria in procurement</li> </ul>	<ul style="list-style-type: none"> <li>■ Policy regarding commitments on social, environmental and ethical issues to suppliers and compliance measurement systems</li> <li>■ Corrective measures in the event of non-compliance</li> <li>■ Integration of sustainability criteria into the supplier policy</li> <li>■ Local hiring</li> <li>■ Supplier risk assessment</li> <li>■ Water footprint and carbon footprint of suppliers</li> <li>■ Green procurement / social criteria in procurement</li> </ul>	<ul style="list-style-type: none"> <li>■ Policy regarding commitments on social, environmental and ethical issues to suppliers and compliance measurement systems</li> <li>■ Corrective measures in the event of non-compliance</li> <li>■ Integration of sustainability criteria into the supplier policy</li> <li>■ Local hiring</li> <li>■ Supplier risk assessment</li> <li>■ Water footprint and carbon footprint of suppliers</li> <li>■ Green procurement / social criteria in procurement</li> </ul>	✓
<ul style="list-style-type: none"> <li>■ Access to water (catchment, consumption, sea water extraction, etc.)</li> <li>■ Reduction of water consumption (reduction of water footprint)</li> <li>■ Water contamination and associated impact (effluents, etc.)</li> </ul>	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>■ Access to water (catchment, consumption, sea water extraction, etc.)</li> <li>■ Reduction of water consumption (reduction of water footprint)</li> <li>■ Water contamination and associated impact (effluents, etc.)</li> </ul>	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	✗
<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Diversity and equal opportunities policy (initiatives)</li> <li>■ Salary gap</li> <li>■ Training on multiculturalism</li> <li>■ Job insertion programmes for people at risk of social exclusion</li> <li>■ Targets for employing people with disabilities</li> <li>■ Work-life balance measures</li> </ul>	<ul style="list-style-type: none"> <li>■ Diversity and equal opportunities policy (initiatives)</li> <li>■ Salary gap</li> <li>■ Training on multiculturalism</li> <li>■ Job insertion programmes for people at risk of social exclusion</li> <li>■ Targets for employing people with disabilities</li> <li>■ Work-life balance measures</li> </ul>	<ul style="list-style-type: none"> <li>■ Diversity and equal opportunities policy (initiatives)</li> <li>■ Salary gap</li> <li>■ Training on multiculturalism</li> <li>■ Job insertion programmes for people at risk of social exclusion</li> <li>■ Targets for employing people with disabilities</li> <li>■ Work-life balance measures</li> </ul>	<ul style="list-style-type: none"> <li>■ Diversity and equal opportunities policy (initiatives)</li> <li>■ Salary gap</li> <li>■ Training on multiculturalism</li> <li>■ Job insertion programmes for people at risk of social exclusion</li> <li>■ Targets for employing people with disabilities</li> <li>■ Work-life balance measures</li> </ul>	✗
<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Analysis of the full life cycle of products and services</li> <li>■ Environmental impact in each stage of the development of products and services</li> <li>■ Circular economy</li> </ul>	<ul style="list-style-type: none"> <li>■ Analysis of full life cycle of products and services</li> <li>■ Environmental impact in each stage of the development of products and services</li> <li>■ Circular economy</li> </ul>	✓

G4-19, G4-20, G4-21

MATERIAL ASPECTS WITHIN THE ORGANISATION				
ACCIONA Infrastructure				
ASPECTS	ACCIONA Energy	ACCIONA Construction	ACCIONA Agua	ACCIONA Service
Impacts on biodiversity	■ Medium / low relevance	■ Medium / low relevance	■ Medium / low relevance	■ Medium / low relevance
Socioeconomic impact of projects	<ul style="list-style-type: none"> <li>■ Generation of wealth in society</li> <li>■ Creation of local employment</li> <li>■ Local suppliers</li> </ul>	■ Medium / low relevance	■ Medium / low relevance	■ Medium / low relevance
Innovation and new business opportunities*	<ul style="list-style-type: none"> <li>■ Implementation of new technologies</li> <li>■ Existence of a sustainable innovation roadmap</li> <li>■ Maximisation of innovation value</li> <li>■ Report on the company's investments in R&amp;D (measurable R&amp;D targets)</li> <li>■ Working with third parties</li> </ul>	<ul style="list-style-type: none"> <li>■ Existence of a sustainable innovation roadmap</li> <li>■ Implementation of new technologies</li> <li>■ Report on the company's investments in R&amp;D (measurable R&amp;D targets)</li> <li>■ Working with third parties</li> </ul>	<ul style="list-style-type: none"> <li>■ Existence of a sustainable innovation roadmap</li> <li>■ Implementation of new technologies</li> <li>■ Report on the company's investments in R&amp;D (measurable R&amp;D targets)</li> <li>■ Working with third parties</li> </ul>	■ Medium / low relevance
Investment in renewable energies	<ul style="list-style-type: none"> <li>■ New investment opportunities</li> <li>■ Collaboration in accordance with strategic criteria</li> <li>■ Stable frameworks that ensure the profitability of the investment</li> <li>■ Public-private collaboration</li> </ul>	■ Not applicable	■ Not applicable	■ Not applicable
Materials	■ Medium / low relevance	<ul style="list-style-type: none"> <li>■ Labelling and certification of materials</li> <li>■ Use of recycled materials</li> <li>■ Savings in the use of materials</li> <li>■ Management of hazardous materials</li> </ul>	■ Medium / low relevance	■ Medium / low relevance

Not applicable: aspect not identified in the study for the business unit.

\* During the prioritisation process, ACCIONA Energy decided to rename the aspect "Innovation and new business opportunities" to "Innovation", and to include the part relating to new business opportunities in the aspect "Investment in renewable energies". The reason for this change is that because of the nature of the business, the new business opportunities correspond to the investment in renewable energies.

G4-19, G4-20, G4-21

MATERIAL ASPECTS WITHIN THE ORGANISATION					
ACCIONA Industrial	Other businesses				Material aspects outside the organisation
	Bestinver	Grupo Bodegas Palacio 1894	Trasmediterranea	Inmobiliaria	
<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Biodiversity policy</li> <li>■ Camera-trap mechanisms</li> <li>■ Effects and impacts caused to ecosystems and biodiversity by the company</li> <li>■ Diversity protection actions (deforestation, animal species)</li> </ul>	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	<p>✓</p>
<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>■ Generation of wealth in society</li> <li>■ Creation of local employment</li> <li>■ Local suppliers</li> </ul>	<p>✓</p>
<ul style="list-style-type: none"> <li>■ Existence of a sustainable innovation roadmap</li> <li>■ Implementation of new technologies</li> <li>■ Report on the company's investments in R&amp;D (measurable R&amp;D targets)</li> <li>■ Working with third parties</li> </ul>	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Existence of a sustainable innovation roadmap</li> <li>■ Implementation of new technologies</li> <li>■ Report on the company's investments in R&amp;D (measurable R&amp;D targets)</li> <li>■ Collaboration with third parties</li> </ul>	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<p>✓</p>
<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	<p>✓</p>
<ul style="list-style-type: none"> <li>■ Labelling and certification of materials</li> <li>■ Use of recycled materials</li> <li>■ Savings in the use of materials</li> <li>■ Management of hazardous materials</li> </ul>	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<p>✓</p>

G4-19, G4-20, G4-21

MATERIAL ASPECTS WITHIN THE ORGANISATION				
ACCIONA Infrastructure				
ASPECTS	ACCIONA Energy	ACCIONA Construction	ACCIONA Agua	ACCIONA Service
Regulatory frameworks, taxes and subsidies	<ul style="list-style-type: none"> <li>■ Regulatory frameworks that promote and provide security in renewable investments</li> <li>■ Long-term plans</li> <li>■ Carbon pricing policies</li> <li>■ Impact on financial results</li> <li>■ Legislation on regulation of the tariff deficit</li> <li>■ Legislation on social tariffs for vulnerable consumers</li> </ul>	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>
Climate change mitigation	<ul style="list-style-type: none"> <li>■ Policy on climate change</li> <li>■ Reduction of greenhouse gas emissions</li> <li>■ Energy efficiency</li> <li>■ Offsetting of emissions</li> <li>■ Business strategy</li> <li>■ Actions in the fight against climate change</li> </ul>	<ul style="list-style-type: none"> <li>■ Policy on climate change</li> <li>■ Reduction of greenhouse gas emissions</li> <li>■ Energy efficiency</li> <li>■ Offsetting of emissions</li> </ul>	<ul style="list-style-type: none"> <li>■ Policy on climate change</li> <li>■ Reduction of greenhouse gas emissions</li> <li>■ Energy efficiency</li> <li>■ Offsetting of emissions</li> </ul>	<ul style="list-style-type: none"> <li>■ Policy on climate change</li> <li>■ Reduction of greenhouse gas emissions</li> <li>■ Energy efficiency</li> <li>■ Offsetting of emissions</li> </ul>
Safety and quality of supply	<ul style="list-style-type: none"> <li>■ Satisfaction of demand from industrial and commercial customers</li> <li>■ Commitment to the customer</li> <li>■ Supply capacity</li> <li>■ Diversification of the electrical generating mix through the use of renewables</li> <li>■ Innovation in production technologies</li> <li>■ Infrastructure condition (maintenance)</li> </ul>	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>
Occupational health and safety	<ul style="list-style-type: none"> <li>■ Health and safety awareness-raising and training</li> <li>■ Health and safety certified suppliers</li> <li>■ Reduction of work-related accidents</li> </ul>	<ul style="list-style-type: none"> <li>■ Employee health risks and mitigation measures</li> <li>■ Health and safety awareness-raising and training</li> <li>■ Health and safety certified suppliers</li> <li>■ Reduction of work-related accidents</li> <li>■ Deaths due to work-related accident</li> </ul>	<ul style="list-style-type: none"> <li>■ Employee health risks and mitigation measures</li> <li>■ Health and safety awareness-raising and training</li> <li>■ Health and safety certified suppliers</li> <li>■ Reduction of work-related accidents</li> <li>■ Deaths due to work-related accident</li> </ul>	<ul style="list-style-type: none"> <li>■ Employee health risks and mitigation measures</li> <li>■ Health and safety awareness-raising and training</li> <li>■ Health and safety certified suppliers</li> <li>■ Reduction of work-related accidents</li> <li>■ Deaths due to work-related accident</li> </ul>

Not applicable: aspect not identified in the study for the business unit.

G4-19, G4-20, G4-21

MATERIAL ASPECTS WITHIN THE ORGANISATION					
ACCIONA Industrial	Other businesses				Material aspects outside the organisation
	Bestinver	Grupo Bodegas Palacio 1894	Trasmediterranea	Inmobiliaria	
<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	✓
<ul style="list-style-type: none"> <li>■ Policy on climate change</li> <li>■ Reduction of greenhouse gas emissions</li> <li>■ Energy efficiency</li> <li>■ Offsetting of emissions</li> </ul>	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>■ Policy on climate change</li> <li>■ Reduction of greenhouse gas emissions</li> <li>■ Energy efficiency</li> <li>■ Offsetting of emissions</li> </ul>	<ul style="list-style-type: none"> <li>■ Policy on climate change</li> <li>■ Reduction of greenhouse gas emissions</li> <li>■ Energy efficiency</li> <li>■ Offsetting of emissions</li> </ul>	<ul style="list-style-type: none"> <li>■ Policy on climate change</li> <li>■ Reduction of greenhouse gas emissions</li> <li>■ Energy efficiency</li> <li>■ Offsetting of emissions</li> </ul>	✓
<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>■ Commitment to the customer</li> <li>■ Fulfilment of customer demand</li> <li>■ Innovation in production technologies</li> <li>■ Responsible marketing and labelling</li> <li>■ Description of strategies for managing the use of genetically modified organisms (GMOs)</li> </ul>	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	<ul style="list-style-type: none"> <li>■ Medium / low relevance</li> </ul>	✓
<ul style="list-style-type: none"> <li>■ Employee health risks and mitigation measures</li> <li>■ Health and safety awareness-raising and training</li> <li>■ Health and safety certified suppliers</li> <li>■ Reduction of work-related accidents</li> <li>■ Deaths due to work-related accident</li> </ul>	<ul style="list-style-type: none"> <li>■ Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>■ Employee health risks and mitigation measures</li> <li>■ Health and safety awareness-raising and training</li> <li>■ Health and safety certified suppliers</li> <li>■ Reduction of work-related accidents</li> <li>■ Deaths due to work-related accident</li> </ul>	<ul style="list-style-type: none"> <li>■ Employee health risks and mitigation measures</li> <li>■ Health and safety awareness-raising and training</li> <li>■ Health and safety certified suppliers</li> <li>■ Reduction of work-related accidents</li> <li>■ Deaths due to work-related accident</li> </ul>	<ul style="list-style-type: none"> <li>■ Employee health risks and mitigation measures</li> <li>■ Health and safety awareness-raising and training</li> <li>■ Health and safety certified suppliers</li> <li>■ Reduction of work-related accidents</li> <li>■ Deaths due to work-related accident</li> </ul>	✓