

GENERAL DATA ABOUT THE ENTITY:

- **Identification data**
 - Entityname
 - Address
 - Country
 - Contactperson

- **Activity**
 - Activity sector (1)
 - Activity code(2)

- **Scope of the information**
 - Period covered
 - Coverage perimeter(3)

(1) Companies with a diversified activity, please, indicate the one with bigger stake according to the income.

(2) Several lists available: CNAE and NACE v2

(3) Indicate if the information is individual or in a consolidated basis, and the geographical scope it covers.

1. FINANCIAL INDICATORS* (15)

CODE	DENOMINATION	DEFINITION	PRESENTATION AND CONSIDERATIONS	REFERENCES
Economic efficiency				
KPI_F1	Revenue	Total revenues of the year	<p><u>Presentation:</u> Addition of all revenues coming from sales and services provided, work performed by the entity capitalized, increase (decrease) in inventories, from financial and non-financial investments and from selling intangible and tangible assets</p>	<p>EC1(GRI 3.1)</p> <p>1(UNCTAD-ISAR)</p> <p>IFRS 2011 Taxonomy: IAS 1, IAS 18, IAS 28, IAS 31, IFRS 8, IAS 26, IAS 29</p>
KPI_F2	Suppliers expenses	Expenses related to purchases and services	<p><u>Presentation:</u> Expenses related to purchase by suppliers and other operations</p> <p><u>Considerations:</u> Includes acquisition of raw materials, services contracted, rents, licenses, taxes (excluding income taxes), royalties, freelance and sub-contracted workforce, training expenses (when the training is provided by a third party), protection equipment for the workforce, etc.</p>	<p>EC1 (GRI 3.1)</p> <p>4(UNCTAD-ISAR)</p> <p>IFRS 2011 Taxonomy: IAS 1</p>
KPI_F3	Added value	Addition of outflows to all stakeholders	<p><u>Presentation:</u> Revenue minus suppliers expenses</p> <p><u>Considerations:</u> F1-F2</p>	
KPI_F4	Employee benefits	Expenses related to employee compensation	<p><u>Presentation:</u> Employee expenses</p> <p><u>Considerations:</u> Includes salaries and Social Security expenses</p>	<p>EC1 (GRI 3.1)</p> <p>6(UNCTAD-ISAR)</p> <p>IFRS 2011 Taxonomy: IAS 1</p>
KPI_F5	EBITDA	Earnings Before Interest, Taxes, Depreciation and Amortization	<p><u>Presentation:</u> Addition of profit or loss after taxes, plus financial expenses, income taxes and depreciation-amortization</p> <p><u>Considerations:</u> F3-F4</p>	
KPI_F6	Financial expenses	Financial costs	<p><u>Presentation:</u> Expenses related to liabilities</p> <p><u>Considerations:</u> Includes all interests and commissions to be paid to financial institutions</p>	IFRS 2011 Taxonomy: IAS 1
KPI_F7	Owners retribution	Dividends to owners/investors (Dividends to all shareholders)	<p><u>Presentation:</u> Dividends and similar retribution to investors, as proposal from Management Board to Shareholders</p> <p><u>Considerations:</u> Dividends and similar amounts whose distribution has been proposed by the management to be agreed by shareholders</p>	<p>EC1 (GRI 3.1)</p> <p>IFRS 2011 Taxonomy: IAS 1, IAS 10</p>
KPI_F8	Income taxes	Income taxes	<p><u>Presentation:</u> Income taxes registered as expense</p>	<p>EC1 (GRI 3.1)</p> <p>14(UNCTAD)-ISAR)</p>

				IFRS 2011 Taxonomy: IAS12
KPI_F9	Economic contribution to the community	Donations and financial help, of altruist character	<u>Presentation:</u> Amount of contribution payments to the community <u>Considerations:</u> Includes all kind of donations	EC1 (GRI 3.1) 15(UNCTAD-ISAR)
KPI_F10	Total contribution to Public Administration	Payments to public agencies	<u>Presentation:</u> Total payments to public agencies <u>Considerations:</u> Includes all kind of taxes paid to local, regional, national and supranational public administrations, considered as expenses or as an increase in assets, and included also those for which the company is just collecting taxes (i.e. VAT).	
KPI_F11	R&D investment	Economic contribution to research, development and innovation activities.	<u>Presentation:</u> Total expenses and increase of assets related to research, development and innovation activities.	IFRS 2011 Taxonomy: IAS 38
KPI_F12	Total investment	Net increase of assets	<u>Presentation:</u> Net increase of total assets <u>Considerations:</u> Total cash flow related to investment activities	IFRS 2011 Taxonomy: IAS 7
KPI_F13	Profitability	Return on Assets	<u>Presentation:</u> Profit (loss) of the year/ Equity	IFRS 2011 Taxonomy: Profit (loss) of the year IAS 1, IAS 28, IAS 7 IFRS 1 IFRS 8 Equity IFRS: IAS 1, IFRS 1
KPI_F14	Level of debt	Level of debt at the end of the year, divided by equity	<u>Presentation:</u> Current and non current liabilities / Equity	IFRS 2011 Taxonomy: Current and non current liabilities IFRS: IAS 1 IAS 31 Equity IFRS: IAS 1, IFRS 1
KPI_F15	Treasury shares	Book value of treasury shares	<u>Presentation:</u> Treasury shares / Equity <u>Considerations:</u> Book value of treasury shares of the parent company, owned by it, by subsidiaries or by any person under direction of any of these entities.	IFRS 2011 Taxonomy: Treasury shares: IFRS: IAS 1, IAS 32 Equity: IFRS: IAS 1, IFRS 1

2. ENVIRONMENTAL INDICATORS (6)

CODE	DENOMINATION	DEFINITION	PRESENTATION AND CONSIDERATIONS	REFERENCES
Energy efficiency and emissions				
KPI_E1	Energy consumption	Direct energy consumption in gigajoules (GJ).	<p><u>Presentation:</u> GJ of energy consumption</p> <p><u>Considerations:</u> Will include renewable + non-renewable energy consumption See table of equivalences*</p>	EN3(GRI 3.1), IC (UNCTAD-ISAR)
KPI_E2	Water consumption	Water consumption in cubic meters (m3)	<p><u>Presentation:</u> Water consumption in cubic meters (m3)</p> <p><u>Considerations:</u> The sum of all water drawn into the boundaries of the reporting organization from all sources (including surface water, ground water, rainwater, and municipal water supply) for any use over the course of the reporting period.</p>	EN8 (GRI 3.1), IA (UNCTAD-ISAR)
KPI_E3	Polluting emissions	Greenhouse gases emissions, directly deductible from energy consumption	<p><u>Presentation:</u> Greenhouse gasses in CO2 equivalent tons</p> <p><u>Considerations:</u> To transform energy consumption into CO2 emissions, the ECODES** framework will be used</p>	EN16 (GRI 3.1) IB (UNCTAD-ISAR)
Waste management efficiency				
KPI_E4	Waste generation	Waste generation, hazardous and non-hazardous	<p><u>Presentation:</u> Waste generation in tons</p> <p><u>Considerations:</u> Weight in tons of hazardous waste (as defined by national legislation at the point of generation); and non-hazardous waste (all other forms of solid or liquid waste excluding wastewater).</p>	EN22 (GRI 3.1) IE (UNCTAD-ISAR)
KPI_E5	Waste processed	Waste processed, over total residues generated	<p><u>Presentation:</u> Tons of waste processed</p> <p><u>Considerations:</u> Processed waste is waste that has been re-used, recycled or re-valued.</p>	EN10, EN22 (GRI 3.1)
KPI_E6	Recovered waste	Waste recovered	<p><u>Presentation:</u> Waste recovered in tons</p>	

3. SOCIAL INDICATORS (12)

CODE	DENOMINATION	DEFINITION	PRESENTATION AND CONSIDERATIONS	REFERENCES
Human Capital				
KPI_S1	Employees	Employees with a labour contract	<u>Presentation:</u> Number of employees with a contract at year end	LA2 (GRI 3.1) 5 (UNCTAD-ISAR)
KPI_S2	Gender diversity of employees	Women with a labour contract	<u>Presentation:</u> Number of women with a contract at the year	LA2, LA13 (GRI 3.1)
KPI_S3	Top management positions	Employees with a labour contract in top management positions	<u>Presentation:</u> Number of employees with a contract in top management positions, at year end <u>Considerations:</u> Top management are defined as Management Board, CEOs and associated positions.	
KPI_S4	Gender diversity of top employees	Women with a labour contract in top management positions	<u>Presentation:</u> Number of women with a contract in top management positions, at year end <u>Considerations:</u> Top management are defined as Management Board, CEOs and associated positions.	
KPI_S5	Job stability	Employees with a permanent contract	<u>Presentation:</u> Number of employees with a permanent contract	LA1 (GRI 3.1) 5 (UNCTAD-ISAR)
KPI_S6	Absentee	Lost days due to any cause	<u>Presentation:</u> Number of days lost by absentee due to any reason lifework-related injury or disease or for non professional reasons for all the employees during the reporting period.	GRI 3.1
KPI_S7	Employee turnover	Employees who abandon the organization	<u>Presentation:</u> Total number of employees leaving employment during the reporting period. <u>Considerations:</u> All employees must be included in this calculation, regardless of contract type.	LA2 (GRI 3.1) 7 (UNCTAD-ISAR)
KPI_S8	Net employment	Employment generation or destruction	<u>Presentation:</u> New contracts – employee turnover <u>Considerations:</u> All employees must be included in this calculation, regardless of	

			contract type.	
KPI_S9	Seniority	Years of permanence of employees in the company	<u>Presentation:</u> Average number of years of permanence of all employees	
KPI_S10	Employee training	Training received by the employees	<u>Presentation:</u> Number of training hours for the year <u>Considerations:</u> Refers to all kind of professional training and education, provided internally or externally (if it is paid totally or partially by the entity). Does not include regular training provided during work by supervisors.	LA10 (GRI 3.1) 10 (UNCTAD-ISAR)
Social Capital				
KPI_S11	Legal regulation concerning customers	Number of incidents of non-compliance with regulation concerning customers	<u>Presentation:</u> Incidents of non-compliance with regulations resulting in a fine penalty. <u>Considerations:</u> Incident is any complaint or claim which has a resolution by the competent authority (administrative, arbitration or judicial), although this resolution could be appealed by the organization. As issues related to customers, the following will be considered: impacts of products and services on health and safety during their life-cycle, information and labelling of products and services, marketing communications, advertising, promotion and sponsorship, privacy and leakage of personal data of customers.	PR2 (GRI 3.1)
KPI_S12	Payment to suppliers	Average invoices payment period	<u>Presentation:</u> Average number of days between invoice dates and payment dates <u>Considerations:</u> An approximation can be calculated as [average sale in suppliers / payments to suppliers] * 365	

4. CORPORATE GOVERNANCE INDICATORS (9)

CODE	DENOMINATIO	DEFINITION	PRESENTATION AND CONSIDERATIONS	REFERENCES
Fair governance				
KPI_CG1	Board members	Number of board members	<u>Presentation:</u> Number of Board members	IAGC (CNMV)
KPI_CG2	Independent board members	Number of independent board members	<u>Presentation:</u> Number of independent board members <u>Considerations:</u> State how the organization defines 'independent' and 'non-executive'	IAGC (CNMV)
KPI_CG3	CSR board members	Number of independent board members with specific responsibility regarding CSR issues	<u>Presentation:</u> Number of independent board members with specific responsibility regarding CSR issues regardless if they form a CSR committee or not.	RSC\$ (AECA)
KPI_CG4	Executive Committee	Number of members of Executive Committee	<u>Presentation:</u> Number of members of Executive Committee	IAGC (CNMV)
KPI_CG5	Audit Committee	Number of members of Audit Committee	<u>Presentation:</u> The Audit Committee is responsible for controlling and monitoring of external and internal auditors	IAGC (CNMV)
KPI_CG6	Nominations Committee	Number of members of Nominations Committee	<u>Presentation:</u> Number of Nominations Committee members	IAGC (CNMV)
KPI_CG7	Meeting of the Board	Number of meetings of the Board	<u>Presentation:</u> Number of meetings held by the Board annually	IAGC(CNMV)
KPI_CG8	Total remuneration of the Board	Board remuneration costs	<u>Presentation:</u> Remuneration paid to board members	IAGC(CNMV)
KPI_CG9	Gender diversity on Management Board	Women with a labour contract, that have a position in the Management	<u>Presentation:</u> Number of women at the Management level	LA13 (GRI 3.1)

KPI indicators defined above, are presented in **basic** form in absolute values with their corresponding monetary or physical units, along with **composed** form, in relative terms, dividing them by a pivot element in each area: F1 for financial items, E1 for environmental, S1 for social and CG1 for corporate governance ones.

5. COMPLEX INDICATORS (6)

Complex indicators were conceived, also in relative terms, to allow end users to monitor companies across areas. In some cases, it is not the value of a complex indicator which, itself, allows the analysis, but its evolution over time along with comparisons between companies and industry aggregations.

The following complex indicators are just an invitation to extend this family of operators according to the users 'needs.

CODE	DENOMINATION	DEFINITION	PRESENTATION AND CONSIDERATIONS
Complex indicators			
F1/S1	Revenues/Employees	Euros in revenue/Number of employees	<u>Considerations</u> Staff efficiency can be monitored
F4/S1	Employee benefits / Employees	Euros in employee benefits /Number of employees	<u>Considerations</u> Staff cost and its evolution can be analyzed
E1/F1	Energy consumption / Revenues	GJ of energy consumption / Euros in revenue	<u>Considerations</u> It allows analyzing how economic and environmental efficiency are related, even if the company incurs in losses.
E3/F1	Polluting emissions / Revenues	Emmissions / Euros in revenue	<u>Considerations</u> It allows analyzing how economic and environmental efficiency are related, even if the company incurs in losses.
S8/F1	Net employment / Revenues	Net increase in employment / Euros in revenue	<u>Considerations</u> It allows analyzing how economic efficiency and job creation are related, even if the company incurs in losses.
CG8/F5	Total remuneration of the Board / Gross profit	Euros in Board remuneration / Euros in EBITDA	<u>Considerations</u> Board efficiency can be monitored

Annex to the INTEGRATED SCOREBOARD (CII-FESG)

References

(GRI 3.1): *Global Reporting Initiative framework 3.1*

(UNCTAD-ISAR): United Nations - Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR)

(IAS-IFRS): *International Accounting Standards- International Financial Reporting Standards*

(IAGC-CNMV): Spanish Stock Exchange Commission. Rules for the elaboration of corporate governance annual report.

Environmental indicators

*** Equivalences table – Measurement units**

Carbon	GJ	Crude oil	GJ	Gasoline	GJ	Natural gas	GJ	Electricity	GJ
Metric ton	26,0000	barrel	6,2200	Gallon	0,1250	Therm	0,1055	Kilowatt/hour	0,0036
Short ton	23,5900	Metric ton	44,8000	Liters	0,0330	1000 cubic feet	1,1046	Megawatt/hour	3,6000
Large ton	26,4200	Short ton	40,6400	Metric ton	44,8000	1000 cubic meters	39,0100	Gigawatt/hour	3600,0000
		Large ton	45,5200	Diesel	GJ	MMBtu	1,0550		
				Gallon	0,1380				
				Liters	0,0360				
				Metric ton	43,3300				
				Fuel oil	GJ				
				Gallon	0,1440				
				Liters	0,0380				
				Metric ton	40,1900				

Source: *Global Reporting Initiative* (GRI 3.1) y adaptations from AECA.

** Conversion factors of energy consumption in CO2 equivalent emissions elaborated by ECODES – Ecology an development Foundation - from the analysis of different studies, measurement tools and international protocols, as: GHG Protocol, Department for Environment, Food and Rural Affairs (DEFRA) , etc.. This calculation is updated every year by ECODES and it is communicated to AECA, according to the collaborative framework.

Types of energy and measurement units	Factor (Tons CO2)
Electricity (Kwh)	0,000390 ¹
Natural gas (m3)	0,002009
Gasoil (<i>heating</i>) (litros)	0,002761
Fuel (typical car) (Km)	0,000203

Example of application: Company XY.Inc.

Consumo de energía (año 20--) por el factor de conversión		Toneladas CO2 equivalentes
Electricidad	25.300 Kwh x 0,00039	9,867
Gas Natural	3.300 m3 * x 0,00209	6,897
Gasoil (heating)	4.000 liters x 0,002761	11,044
Fuel (coche típico)	3.000 Km x 0,000203	0,609
TOTAL		28,417

For more information about reduction and compensation calculations in greenhouse gases, see CeroCO2 (), joint initiative for ECODES (www.ecodes.org) and Acciónatura (www.accionatura.org) .