

2.6.2. Content index of law 11/2018 on non-financial and diversity information

Contents of Law 11/2018 on Non-financial and diversity information			Standard used	
Business model	Description of the group's business model	Brief description of the Group's business model, which will include its business environment, organisation and structure, the markets in which it operates, its objectives and strategies and the main factors and tendencies that may affect its future performance.	GRI 2-6. Activities, value chain and other business relationships GRI 3-2. List of material topics	
Information on environmental issues	Policies	Policies that apply to the Group, which include the due diligence procedures applied in the identification, assessment, prevention and reduction of significant risks and impacts, and of verification and control, together with the measures that have been adopted.	GRI 2-23 Policy commitments GRI 2-24 Embedding policy commitments GRI 2-25 Processes to remediate negative impacts	
	Main risks	Main risks related with these matters linked to Group activities, among them, when they are pertinent and proportioned, their commercial relations, products or services that may have negative effects on these areas, and on how the Group manages these risks, explaining the procedures used to detect and assess them, in accordance with the benchmark national, European or international frameworks for each area. Information must be included on the impacts detected, offering a breakdown of them, in particular, on the main short-, medium- and long-term risks.	GRI 3-2. List of material topics GRI 3-3. Management of material topics GRI 201-2 Financial implications and other risks and opportunities due to climate change	
	General	Current and foreseeable effects of company activities on environment issues and, where appropriate, health and safety, Environmental assessment or certification procedures		GRI 3-3. Management of material topics
		Resources aimed at preventing environmental risks		GRI 3-3. Management of material topics
Application of precautionary principle			GRI 2-3 Policy commitments	
Provisions and guarantees for environmental risks			GRI 307-1 Non-compliance with environmental laws and regulations (Autonomous Communities)	
Contamination	Measures to prevent, reduce or repair the carbon emissions that seriously affect the environment, taking into account any form of specific atmospheric pollution from an activity, including noise and light pollution		GRI 201-2 Financial implications and other risks and opportunities due to climate change GRI 302-4 Reduction of energy consumption GRI 305-5 Reduction of GHG emissions GRI 305-7 NOx, SOx and other significant atmospheric emissions	

Circular economy and prevention and waste management	Measures of prevention, recycling, reuse and other forms of recovery and elimination of waste. Action to combat food waste	<p>GRI 3-3. Management of material topics</p> <p>GRI 303 Water and effluents</p> <p>GRI 306-1. Waste generation and significant waste-related impacts</p> <p>GRI 306-2. Management of significant impacts related with waste</p> <p>GRI 306-3. Waste generated</p> <p>GRI 306-4. Waste diverted from disposal</p>
Sustainable use of resources	Water consumption and water supply in accordance with local limitations	<p>GRI 303-1 Interactions with water as a shared resource</p> <p>GRI 303-3 Water withdrawal</p> <p>GRI 303-5 Water consumption</p>
	Consumption of raw materials and the measures adopted to improve efficiency of use	Confidential
	Energy: Direct and indirect consumption; Measures taken to improve energy efficiency. Use of renewable energy	<p>GRI 3-3. Management of material topics</p> <p>GRI 302-1 Energy consumption within the organisation</p> <p>GRI 302-3 Energy intensity</p> <p>GRI 302-4 Reduction of energy consumption</p>
Climate Change	Greenhouse gas emissions	<p>GRI 305-1 Direct emissions of GHG (scope 1)</p> <p>GRI 305-2 Indirect emissions of GHG from generating energy (scope 2)</p> <p>GRI 305-4 GHG emissions intensity</p>
	The measures adopted to adapt to the consequences of climate change	<p>GRI 201-2 Financial implications and other risks and opportunities due to climate change</p> <p>GRI 3-3. Management of material topics</p> <p>GRI 305-5 Reduction of GHG emissions</p>

		Reduction goals established voluntarily at medium and long term to reduce GHG emissions and means implemented for this purpose.	GRI 3-3. Management of material topics
	Protection of biodiversity	Measures taken to preserve or restore biodiversity	Non material
		Impacts caused by activities or operations in protected areas	Non material
Information on social and staff-related issues	Policies	Policies that apply to the Group, which include the due diligence procedures applied in the identification, assessment, prevention and reduction of significant risks and impacts, and of verification and control, together with the measures that have been adopted.	GRI 3-3. Management of material topics
	Main risks	Main risks related with these matters linked to Group activities, among them, when they are pertinent and proportioned, their commercial relations, products or services that may have negative effects on these areas, and on how the Group manages these risks, explaining the procedures used to detect and assess them, in accordance with the benchmark national, European or international frameworks for each area. Information must be included on the impacts detected, offering a breakdown of them, in particular, on the main short-, medium- and long-term risks.	GRI 3-3. List of material topics GRI 3-3. Management of material topics
	Employment	Total number and distribution of employees by gender, age, country and professional classification	GRI 2-7 Employees GRI 405.1.b) The percentage of employees by employee category for each of the following diversity categories: gender and age group.
		Total number and distribution of employment contract types	GRI 2-7 Employees
		Annual average of permanent, temporary and part-time contracts by gender, age and professional classification	GRI 2-7 Employees
		Number of dismissals by gender, age and professional classification	GRI 401-1.b) Total number and turnover rate of personnel during the reporting period, by age group, gender and region (in relation to dismissals)
		Average remuneration and its tendency broken down by gender, age and professional classification or equal value	GRI 405-2: Ratio of base salary and remuneration of women to men for each job category
		Salary gap	GRI 405-2: Ratio of base salary and remuneration of women to men for each job category.
		Remuneration of equal or average work posts of the company	GRI 405-2 Ratios of standard entry level wage by gender compared to local minimum wage
		The average remuneration of directors and executives, including variable remuneration, attendance fees, indemnity payments, payments to long-term savings insurance schemes and any other benefit broken down by gender	GRI 2-19 Remuneration policies GRI 2-20 Process for determining remuneration
		Implementation of employment disconnection measures	GRI 3-3. Management of material topics

	Employees with functional diversity	GRI 405-1. b) Percentage of employees by employment category for each of the following diversity categories (iii. Vulnerable groups).
Work organisation	Organisation of working time	GRI 2-7 Employees
		GRI 3-3. Management of material topics
	Number of hours of absenteeism	GRI 403-2 Types of accidents and ratios of occupational accidents, occupational diseases, lost days, and absenteeism, and number of related deaths (section a)
	Measures aimed at facilitating a work-life balance and promoting co-responsible care by both parents.	GRI 3-3. Management of material topics
Health and safety	Occupational health and safety conditions	GRI 3-3. Management of material topics GRI 403-1 Occupational health and safety management system
		GRI 403-2 Hazard identification, risk assessment and incident investigation
		GRI 403-5 Worker training on occupational health and safety
	Occupational accidents (frequency and seriousness) broken down by gender	GRI 403-9 a) Work-related injuries
	Occupational accidents (frequency and seriousness) broken down by gender	GRI 403-10 a) Work-related ill health
Social relations	Organisation of social dialogue, including the procedures to inform on and consult employees and negotiate with them	GRI 2-29. Approach for the participation of stakeholders
		GRI 402-1 Minimum warning periods for operational changes
		GRI 403-4 Participation of workers, queries and notifications on occupational health and safety
	Mechanisms and procedures in place the company has in place to promote the involvement of workers in the workers in the management of the company, in terms of information, with	GRI 3-3 Management of material materials
	Percentage of employees covered by a collective bargaining agreement by country	GRI 2-30 Collective bargaining agreements
	Balance of collective bargaining agreements, especially in the area of occupational health and safety	GRI 403-8 Occupational health and safety management system coverage
Training	Policies implemented in the training area	GRI 3-3. Management of material topics

Total number of training hours by professional category	GRI 404-1 Average training hours per employee per year	
Accessibility	Universal accessibility of the people with functional diversity.	GRI 3-3. Management of material topics (Diversity and equal opportunities and non-discrimination)
Equality	Measures adopted to promote equal treatment and opportunities between men and women	GRI 3-3. Management of material topics (Diversity and equal opportunities)
	Equality plans	GRI 3-3. Management of material topics (Diversity and equal opportunities and non-discrimination)
	Measures adopted to promote employment	GRI 3-3. Management of material topics (Employment)
	Protocols to counter sexual harassment due to gender	GRI 3-3. Management of material topics (Diversity and equal opportunities and non-discrimination)
	Universal integration and accessibility of the people with functional diversity	GRI 3-3. Management of material topics (Diversity and equal opportunities and non-discrimination)
	Policy against all type of discrimination and, where appropriate, to manage diversity	GRI 3-3. Management of material topics (Diversity and equal opportunities and non-discrimination)
Information on respect for human rights	Policies	Policies that apply to the Group, which include the due diligence procedures applied in the identification, assessment, prevention and reduction of significant risks and impacts, and of verification and control, together with the measures that have been adopted.
	Main risks	Main risks related with these matters linked to Group activities, among them, when they are pertinent and proportioned, their commercial relations, products or services that may have negative effects on these areas, and on how the Group manages these risks, explaining the procedures used to detect and assess them, in accordance with the benchmark national, European or international frameworks for each area. Information must be included on the impacts detected, offering a breakdown of them, in particular, on the main short-, medium- and long-term risks.
Human rights	Application of due diligence procedures to human rights	GRI 3-3. Management of material topics (Human Rights evaluation)

		Prevention of the risks of breaching human rights and, where appropriate, measures to reduce, manage and repair possible abuse committed	GRI 3-3. Management of material topics (Human Rights evaluation) GRI 412-1 Operations subject to impact assessments or reviews on human rights
		Complaints regarding human rights breaches	GRI 2-16 Communication of critical concerns GRI 3-3. Management of material topics (Human Rights evaluation) GRI 419-1 Non-compliance with laws and regulations in the social and economic fields
		Promotion of and compliance with the provisions of the ILO's fundamental agreements related with respect for freedom of association and the right to collective bargaining, the elimination of employment discrimination and occupation, the elimination of forced and obligatory labour and the effective abolition of child labour	GRI 3-3. Management of material topics (non-discrimination; freedom of association and collective bargaining; child labour; forced or compulsory labour and human rights)
Information related to the fight against corruption and bribery	Policies	Policies that apply to the Group, which include the due diligence procedures applied in the identification, assessment, prevention and reduction of significant risks and impacts, and of verification and control, together with the measures that have been adopted.	GRI 2-23. Commitments and policies GRI 3-3. Management of material topics
	Main risks	Main risks related with these matters linked to Group activities, among them, when they are pertinent and proportioned, their commercial relations, products or services that may have negative effects on these areas, and on how the Group manages these risks, explaining the procedures used to detect and assess them, in accordance with the benchmark national, European or international frameworks for each area. Information must be included on the impacts detected, offering a breakdown of them, in particular, on the main short-, medium- and long-term risks.	GRI 3-3. Management of material topics GRI 3-3. Management of material topics
	Corruption and bribery	Measures adopted to prevent corruption and bribery	GRI 3-3. Management of material topics
		Measures to combat money laundering	GRI 3-3. Management of material topics (anti-corruption)
	Contributions to foundations and non-profit organisations	GRI 3-3. Management of material topics (anti-corruption) GRI 201-1 Direct economic value generated and distributed (Investments in the Community) GRI 203-2 Significant indirect financial impacts	

Company information	Policies	Policies that apply to the Group, which include the due diligence procedures applied in the identification, assessment, prevention and reduction of significant risks and impacts, and of verification and control, together with the measures that have been adopted.	GRI 3-3. Management of material topics
	Main risks	Main risks related with these matters linked to Group activities, among them, when they are pertinent and proportioned, their commercial relations, products or services that may have negative effects on these areas, and on how the Group manages these risks, explaining the procedures used to detect and assess them, in accordance with the benchmark national, European or international frameworks for each area. Information must be included on the impacts detected, offering a breakdown of them, in particular, on the main short-, medium- and long-term risks.	GRI 3-2. List of material topics
			GRI 3-3. Management of material topics
	Commitment of the company to sustainable development	Impact of the company's activity on employment and local development	GRI 203-2 Significant indirect financial impacts
			GRI 204-1 Proportion of expense with local suppliers.
		Impact of the company's activity on local towns and on territory	GRI 413-1 Operations with local community participation, impact assessments and development programmes
			GRI 203-2 Significant indirect financial impacts
	Relationships with local community players and dialogue systems with them	GRI 413-1 Operations with local community participation, impact assessments and development programmes	
GRI 3-3. Management of material topics (relating to community)			
Association or sponsorship actions		GRI 413-1 Operations with local community participation, impact assessments and development programmes	
		GRI 2-28 Affiliation to associations	
Outsourcing and suppliers	Inclusion in the purchasing policy of social, gender equality and environmental issues	GRI 201-1 Direct economic value generated and distributed (Investments in the Community)	
		GRI 3-3. Management of material topics (Environmental and social assessment of suppliers)	

	Consideration in relationships with suppliers and subcontractors in their social and environmental responsibility	<p>GRI 3-3. Management of material topics (Environmental and social assessment of suppliers)</p> <p>GRI 308-1 New suppliers that have passed assessment and screening filters according to environmental criteria</p> <p>GRI 407-1 Operations and suppliers whose right to freedom of association and collective bargaining could be at risk</p> <p>GRI 409-1 Operations and suppliers with significant risk of cases of forced or compulsory labour</p> <p>GRI 414-1 New suppliers that were screened using social criteria</p>
	Supervision and audit systems and their outcome	GRI308-1 New suppliers that have been assessed according to environmental criteria
Consumers	Measures for the health and safety of consumers	<p>GRI 3-3. Management of material topics (health and safety of customers)</p> <p>GRI 416-1 Assessment of the health and safety impacts of the categories of products or services</p> <p>GRI 417-1 Requirements for information and labelling of products and services</p>
	Systems to process claims, complaints received and their resolution	<p>GRI 2-26 Mechanisms for seeking advice and raising concerns</p> <p>GRI 3-3. Management of material topics (health and safety of customers)</p> <p>GRI 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data.</p>
Tax information	Profits obtained by country	GRI 207-4 Country-by-country reporting
	Income tax paid	GRI 207-4 Country-by-country reporting

Public grants received

GRI 201-4 Financial aid
received from the
government

Scope: Taxonomy

Reporting Framework: EU 2020/852 regulation