






SMP Area	2020 Targets and Commitments	2020 Achievement Degree	Progress in 2019
	Reinforce the management of the social impact of the company's activities.	On track	<ul style="list-style-type: none"> › Implement Social Impact Management (SIM) across 124 projects in 27 countries. › Conduct Social Impact Management audits of 8 projects. › Measure the socio-economic impact of the entire portfolio of renewable assets in 2018, as well as 14 Energy projects and 1 Infrastructure project.
Society	Reinforce the company's Social Action Plan.	On track	Social contribution: more than €12.5 million and almost 3 million beneficiaries.
	Maintain leadership position in international initiatives and continue working on the company's relations with stakeholders.	On track	Participate in international forums and initiatives: COP25, United Nations Global Compact, World Economic Forum, World Bank, Corporate Leaders Group, World Business Council for Sustainable Development, among others. Pending development in certain platform countries.
	Volunteering: promote employee commitment to sustainable development.	On track	Participation of 1,245 ACCIONA volunteers in different initiatives across 18 countries (Volunteer Day, Integra Foundation, Princess of Girona Foundation, Inspiring Girls and acciona.org Foundation, among others).
	Carbon neutrality: reduce and offset emissions.	Achieved: carbon neutrality. On track: emission reduction	<ul style="list-style-type: none"> › Achieve carbon neutrality by compensating for emissions that have not been reduced. › Reduce GHGs from base year 2017 by 22% (scopes 1 and 2) and 27% (scope 3 categories on track), in line with the science-based target and the carbon neutral target. › Use the internal carbon price for the analysis of potential new investments or projects.
Climate change			

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 Climate change	Design and develop climate change risk maps.	On track	<ul style="list-style-type: none"> › Analyse scenarios, risks and opportunities associated with climate change. › Climate change risk maps created.
	Devise and incorporate climate change risk management and adaptation plans into the business strategy.	Achieved	Climate risk adaptation plans developed and incorporated into the business strategy.
	Training the company in climate change risks and their management.	Achieved	Advanced climate change course launched for company employees and suppliers.
 Environment	Eco-efficiency in operations: advancing a circular economy programme.	On track	<ul style="list-style-type: none"> › 75% of non-hazardous waste is recovered and the generation of waste has been reduced by 61% compared to 2015, the base year for the waste management plan to promote the circular economy. › 9 new LCAs added to the company's portfolio.
	Improve the efficiency of water consumption.	On track	519 hm ³ treated in water-stressed areas, 32% of water consumed is recycled, tertiary or rainwater and water consumption reduced by 61% compared to 2017.
	Neutral biodiversity footprint.	On track	<ul style="list-style-type: none"> › Biodiversity scorecard elaborated. › Mapping and evaluation of operating facilities completed. › 9 biodiversity action and compensation plans developed.
 Corporate governance	<p>Ethics</p> <ul style="list-style-type: none"> › Adapt the Code of Conduct to the most highly advanced practices. › Have an International Crime Prevention and Anti-Corruption Model for 100% of businesses. 	On track	<ul style="list-style-type: none"> › Code of Conduct: increase in acceptance to 20,853 employees. › Anti-Corruption Rules: already accepted by 17,150 employees. › Updated criminal risk assessment. › Work has begun on the certification of the group's most important activities, after ACCIONA S.A. obtained the double certification of its Criminal Compliance Management System and Anti-Bribery Management System.

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 <p>Corporate governance</p>	Implementation of a Human Rights Respect, Protection and Remediation programme for all activities and markets.	On track	<ul style="list-style-type: none"> › Updated human rights risk assessment. › Three human rights training sessions carried out. › Two pilot due diligence projects carried out in the Infrastructure and Energy businesses. › ACCIONA <i>Human Rights Guide</i> being prepared.
	Most highly advanced good corporate governance practices adopted.	On track	Adoption of Director Selection Policy for which incorporates diversity, origin and nationality as new criteria.
	Include management of non-financial risks (human rights, climate change, anti-corruption and environmental risks, among others) in business management.	On track	ESG (environmental, social and good governance) risk maps drawn. Risk treatment records created.
 <p>People</p>	<p>Transparency:</p> <ul style="list-style-type: none"> › Advance the company's non-financial information reporting on global and local level. › Adopt policies for greater fiscal transparency. 	On track	<ul style="list-style-type: none"> › Reinforce collection of non-financial information through gradual implementation of reporting tools. Develop an environmental data digitalisation project, with 4 operational dashboards. › Include tax risks on ACCIONA's Risk Map.
	Safety: reduce the accident rate by 15% compared to 2015 figure.	Pending	<ul style="list-style-type: none"> › Increased frequency rate as a result of increase in total number of accidents. › Expanded implementation of prevention programmes aimed at supplier companies in all platform countries.
	<p><i>Healthy ACCIONA</i>: providing all employees with access to health and healthy lifestyle programmes.</p>	On track	<ul style="list-style-type: none"> › Video medical appointment implemented in Spain. Published on the intranet. › Healthy Cities project launched: analysis of actions aimed at increasing employees' physical activity.

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	Development and incentives: devise specific programmes for attracting, recognising and retaining talent in countries with more than 300 employees.	On track	<ul style="list-style-type: none"> › ACCIONA's Academy implemented at the international level. › Communication plan developed for all executives and managers at a global level to act as ambassadors for internal mobility. › The ACCIONA's Ambassadors Program has been implemented as part of the University Plan. › The <i>Accionate</i> programme has been implemented throughout the organization to promote a culture of inclusion.
 People	Diversity and inclusion: establish diversity plans in all countries with more than 300 own employees, with specific objectives depending on the country's circumstances.	On track	<ul style="list-style-type: none"> › Specific corporate structure created for diversity and inclusion issues. › Approval of Global Diversity and Inclusion Plan. › Control mechanism implemented to detect needs to reduce the gap. Analysis and action plan by business and country.
	Training: provide employees with sustainability knowledge and skills so they do their work in a way that is consistent with the company's strategy.	On track	<ul style="list-style-type: none"> › Sustainability courses launched (for different profiles): advanced climate change course, human rights course, social impact management course. › Specific sustainability workshop into M3+ programme: "Keys to a positive environmental impact" for all countries. › Zero Emissions Corporate University.
 Value chain	Mitigate environmental, social and governance risks in the supply chain and create new sustainable solutions.	On track	<ul style="list-style-type: none"> › Increase the percentage of suppliers on the PROCUR-e platform (99.5% domestic, 76% international). 100% of the suppliers awarded on PROCUR-e have a Risk Map. › Increase the number of supplier audits, focusing efforts on high-risk countries. › 23.4% increase in supplier training on sustainability issues compared to 2018.

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 Value chain	Mitigate environmental, social and corporate governance risks in relations with partners: consortia and joint ventures.	On track	ESG assessment process for partners implemented: 38 partners evaluated through PROCUR-e 3P.
	Customers: <ul style="list-style-type: none"> › Build long-term customer loyalty and trust based on ACCIONA's commitment to sustainability. › Define No Go policies with sustainability criteria (third party due diligence). 	On track	<ul style="list-style-type: none"> › Dialogue sessions and consultations held with customers on ACCIONA's sustainability performance. › Pending implementation of ESG assessment for ACCIONA customers under the principle of reciprocity.
 Innovation	Maintain a sales innovation figure above the European average to retain ACCIONA's innovative leadership.	On track	Certified innovation figure of €230.4 million in 2019. The ratio of innovation to sales is 3.2%, which is above the European average (1.5%).
	Collaborative innovation: collaborate with third parties to develop innovative technologies that guarantee the sustainability of the company's business.	On track	<ul style="list-style-type: none"> › Intrapreneurship program: exploration of 2 identified challenges. › New web platform to attract start-ups before the next edition of the I'MNOVATION #Startups acceleration programme. › Advance in the implementation of innovative digital technologies that improve processes in ACCIONA's businesses in collaboration with the Corporate Digital Innovation HUB.
	Operational innovation: creating and improving efficient processes that generate savings of at least 75 million € (15 million € each year).	Achieved	111.3 million (2016-2019) were obtained by improving operational innovation processes.