

G3.1 CRESS Checklist

Profile Disclosure	Description		Type of data	
STANDARD DISCLOSURES PART I: Profile Disclosures				
1. Strategy and Analysis				
Profile Disclosure	Description		Type of data	Reported
1,1	Statement from the most senior decision-maker of the organization	Strategic priorities and key topics for the short and medium-term with regard to sustainability.	qualitative	yes
		Including respect for internationally agreed standards and how they relate to long-term organizational strategy and success.	qualitative	yes
		Broader trends affecting the organization and influencing sustainability priorities.	qualitative	yes
		Key events during the reporting period.	qualitative	yes
		Achievements during the reporting period.	qualitative	yes
		Failures during the reporting period.	qualitative	yes
		Views on performance with respect to targets.	qualitative	yes
		Outlook on the organization's main challenges and targets for the next year and goals for the coming 3-5 years.	qualitative	yes
		Other items pertaining to the organization's strategic approach.	qualitative	yes
1,2	Description of key impacts, risks, and opportunities.	Narrative section 1 including description of the significant impacts the organization has on sustainability and associated challenges and opportunities.	qualitative	yes
		Narrative section 1 including the effect on stakeholders' rights as defined by national laws and the expectations in internationally-agreed standards and	qualitative	yes
		CRESS COMMENTARY: Narrative section 1 including description of the approach to the construction of new assets versus retrofits, upgrades, and refurbishments.	qualitative	yes
		CRESS COMMENTARY: including the effect this has on impacts, risks, and opportunities.	qualitative	yes
		Narrative section 1 including explanation of the approach to prioritizing these challenges and opportunities.	qualitative	yes
		Narrative section 1 including key conclusions about progress in addressing these topics and related performance.	qualitative	yes
		Narrative section 1 including an assessment of reasons for underperformance or over performance.	qualitative	yes
		Narrative section 1 including a description of the main processes in place to address performance and/or relevant changes.	qualitative	yes
		Narrative section 2 including a description of the most important risks and opportunities for the organization arising from sustainability trends.	qualitative	yes
		Narrative section 2 including prioritization of key sustainability topics as risks and opportunities according to their relevance for long-term organizational	qualitative	yes
		If possible: quantitative financial value drivers.	quantitative	yes
		Narrative section 2 including table(s) summarizing targets, performance against targets and lessons-learned.	qualitative/ quantitative	yes
		Narrative section 2 including table(s) summarizing targets for the next reporting period and mid-term objectives and goals (i.e. 3-5 years) related to key risks and opportunities.	qualitative/ quantitative	yes
Narrative section 2 including a concise description of governance mechanisms in place to specifically manage these risks and opportunities, and identification of other related risks and opportunities.	qualitative	yes		
2. Organizational Profile				
Profile Disclosure	Description		Type of data	Reported
2,1	Name of the organization.	Name of the organization	qualitative	yes
2,2	Primary brands, products, and/or services.	Primary brands, products, and/or services.	qualitative	yes
		Indicating the nature of the organization's role in providing these products and services, and the degree to which it utilizes outsourcing.	qualitative	yes
2,3	Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures.	Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures.	qualitative	yes

2,4	Location of organization's headquarters.	Location of organization's headquarters.	qualitative	yes
2,5	Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report.	Number of countries where the organization operates.	quantitative	yes
		Names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report.	qualitative	yes
2,6	Nature of ownership and legal form.	Nature of ownership	qualitative	yes
		Legal form	qualitative	yes
2,7	Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).	Markets served by geographic breakdown	qualitative	yes
		Markets served by sectors served	qualitative	yes
		Markets served by types of customers/beneficiaries	qualitative	yes
2,8	Scale of the reporting organization.	Scale of the reporting organization, by number of employees	quantitative	yes
		Scale of the reporting organization, by net sales (for private sector) or net revenues (for public sector)	quantitative	yes
		Scale of the reporting organization, by number of operations	quantitative	yes
		For private sector: total capitalization by debt.	quantitative	yes
		For private sector: total capitalization by equity.	quantitative	yes
		Scale of the reporting organization, by quantity of products or services provided	quantitative	yes
		Organizations are encouraged to provide additional information, as appropriate, such as: total assets.	quantitative	yes
		Organizations are encouraged to provide additional information, as appropriate, such as: identity of beneficial ownership.	qualitative	yes
		Organizations are encouraged to provide additional information, as appropriate, such as: percentage of ownership of largest shareholders.	quantitative	yes
		Organizations are encouraged to provide additional information, as appropriate, such as: sales/revenues by countries/regions that make up 5 percent or more of total revenues.	quantitative	yes
		Organizations are encouraged to provide additional information, as appropriate, such as: cost by countries/regions that make up 5 percent or more of total revenues.	quantitative	yes
		Organizations are encouraged to provide additional information, as appropriate, such as: employees by country/region.	quantitative	yes
2,9	Significant changes during the reporting period regarding size, structure, or ownership.	Significant changes regarding size, structure or ownership including the location of, or changes in operations including facility openings, closings and expansions.	qualitative	yes
		For private sector: Significant changes regarding size, structure or ownership including changes in the share capital structure and other capital formation,	qualitative	yes
2,10	Awards received in the reporting period.	Awards received in the reporting period.	qualitative	yes

3. Report Parameters

Profile Disclosure	Description		Type of data	Reported
3,1	Reporting period (e.g., fiscal/calendar year) for information provided.	Reporting period (e.g., fiscal/calendar year) for information provided.	qualitative	yes
3,2	Date of most recent previous report (if any).	Date of most recent previous report (if any).	qualitative	yes
3,3	Reporting cycle (annual, biennial, etc.)	Reporting cycle (annual, biennial, etc.)	qualitative	yes
3,4	Contact point for questions.	Contact point for questions regarding the report or its contents.	qualitative	yes
3,5	Process for defining report content.	Process for defining report content.	qualitative	yes
		Including determining materiality.	qualitative	yes
		Including prioritizing topics within the report.	qualitative	yes
		Including identifying stakeholders the organization expects to use the report.	qualitative	yes
		Include an explanation of how the organization has applied the 'Guidance on Defining Report Content,' the associated Principles and the Technical Protocol: 'Applying the Report Content Principles.'	qualitative	yes
3,6	Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). See GRI Boundary Protocol for further guidance.	Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). See GRI Boundary Protocol for further guidance.	qualitative	yes
		CRESS COMMENTARY: Reasons of exclusion of activities within organizational boundaries that are not included in reporting on Performance Indicators.	qualitative	yes
3,7	State any specific limitations on the scope or boundary of the report (see completeness Principle for explanation of scope).	State any specific limitations on the scope or boundary of the report (see completeness Principle for explanation of scope).	qualitative	yes
		If boundary and scope do not address the full range of material, economic, environmental, and social impacts of the organization, state the strategy and projected timeline for providing complete coverage.	qualitative	yes
3,8	Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organizations.	Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organizations.	qualitative	yes
		CRESS COMMENTARY: For organizations with real estate portfolios: single-let and multi-let lease arrangements (typically financial lease or operating lease) across the portfolio.	qualitative	not applicable
3,9	Data measurement techniques and the bases of calculations, including assumptions and techniques underlying estimations applied to the compilation of the Indicators and other information in the report.	Data measurement techniques	qualitative/ quantitative	yes
		Bases of calculations	qualitative/ quantitative	yes
		Including assumptions and techniques underlying estimations applied to the compilation of the Indicators and other information in the report.	qualitative/ quantitative	yes
		Explain any decisions not to apply, or to substantially diverge from, the GRI Indicator Protocols.	qualitative	yes

3,10	Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g., mergers/acquisitions, change of base years/periods, nature of business, measurement methods).	Explanation of the effect of any re-statements of information provided in earlier reports	qualitative	yes
		In case of such re-statements: the reasons for such re-statement (e.g., mergers/acquisitions, change of base years/periods, nature of business, measurement methods).	qualitative	yes
3,11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.	qualitative	yes
3,12	Table identifying the location of the Standard Disclosures in the report.	Table identifying the location of the Standard Disclosures in the report.	qualitative	yes
3,13	Policy and current practice with regard to seeking external assurance for the report.	Policy and current practice with regard to seeking external assurance for the report.	qualitative	yes
		If not included in the assurance report accompanying the sustainability report, explain the scope and basis of any external assurance provided.	qualitative	yes
		Explain the relationship between the reporting organization and the assurance provider(s).	qualitative	yes

4. Governance, Commitments, and Engagement

Profile Disclosure	Description		Type of data	Reported
4,1	Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight.	Governance structure of the organization.	qualitative	yes
		Including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight.	qualitative	yes
		Description of mandate of such committees	qualitative	yes
		Description of composition (including number of independent members and/or non-executive members) of such committees.	qualitative	yes
		Indicate any direct responsibility for economic, social and environmental performance of such committees.	qualitative	yes
		The percentage of individuals by gender within the organization's highest governance body broken down by age group.	quantitative	yes
		The percentage of individuals by gender within the organization's highest governance body broken down by minority group membership.	quantitative	yes
4,2	Indicate whether the Chair of the highest governance body is also an executive officer.	Indicate whether the Chair of the highest governance body is also an executive officer.	qualitative	yes
		If so, if their function is within the organization's management and the reasons for this arrangement.	qualitative	yes
4,3	For organizations that have a unitary board structure, state the number and gender of members of the highest governance body that are independent and/or non-executive members.	Indicate whether the organization has a unitary board structure.	qualitative	yes
		For organizations that have a unitary board structure, state the number of members of the highest governance body that are independent and/or non-executive members.	qualitative	yes
		For organizations that have a unitary board structure, state the gender of the members of the highest governance body that are independent and/or non-executive members.	qualitative	yes
		State how the organization defines 'independent' and 'non-executive'.	qualitative	yes
4,4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.	Mechanisms for shareholders to provide recommendations or direction to the highest governance body.	qualitative	yes
		Include reference to processes regarding the use of shareholder resolutions or other mechanisms for enabling minority shareholders to express opinions to the highest governance body.	qualitative	yes
		Mechanisms for employees to provide recommendations or direction to the highest governance body.	qualitative	yes
		Include reference to processes regarding informing and consulting employees about the working relationships with formal representation bodies such as organization level 'work councils' and representation of employees in the highest governance body.	qualitative	yes
		Identify topics related to economic, environmental, and social performance raised through these mechanisms during the reporting period.	qualitative	yes

4,5	Linkage between compensation for members of the highest governance body, senior managers, and executives.	Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organization's performance (including social and environmental performance).	qualitative	yes
4,6	Processes in place for the highest governance body to ensure conflicts of interest are avoided.	Processes in place for the highest governance body to ensure conflicts of interest are avoided.	qualitative	yes
4,7	Process for determining the composition, qualifications and expertise of the members of the highest governance body and its committees, including any consideration of gender and other indicators of diversity.	Process for determining the composition, qualifications and expertise of the members of the highest governance body and its committees, including any consideration of gender and other indicators of diversity.	qualitative	yes
4,8	Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation.	Internally developed statements of mission or values, and the status of their implementation.	qualitative	yes
		If applicable: explain the degree to which these are applied across the organization in different regions.	qualitative	yes
		If applicable: explain the degree to which these are applied across the organization in different departments/units.	qualitative	yes
		If applicable: explain the degree to which these relate to international standards.	qualitative	yes
		Internally developed codes of conduct and the status of their implementation.	qualitative	yes
		If applicable: explain the degree to which these are applied across the organization in different regions.	qualitative	yes
		If applicable: explain the degree to which these are applied across the organization in different departments/units.	qualitative	yes
		If applicable: explain the degree to which these relate to international standards.	qualitative	yes
		Internally developed principles relevant to economic, environmental, and social performance and the status of their implementation.	qualitative	yes
		If applicable: explain the degree to which these are applied across the organization in different regions.	qualitative	yes
4,9	Procedures of the highest governance body for overseeing the organization's identification and management of economic, environmental, and social performance, including relevant risks and opportunities, and adherence or compliance with internationally agreed standards, codes of conduct, and principles.	Procedures of the highest governance body for overseeing the organization's identification and management of economic, environmental, and social performance.	qualitative	yes
		Including relevant risks and opportunities.	qualitative	yes
		Including adherence or compliance with internationally agreed standards.	qualitative	yes
		Including adherence or compliance with codes of conduct.	qualitative	yes
		Including adherence or compliance principles.	qualitative	yes
		Include frequency with which the highest governance body assesses sustainability performance	qualitative	yes
4,10	Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.	Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.	qualitative	yes
4,11	Explanation of whether and how the precautionary approach or principle is addressed by the organization.	Explanation of whether the precautionary approach or principle is addressed by the organization.	qualitative	yes
		If yes, explanation of how the precautionary approach or principle is addressed by the organization.	qualitative	yes

4,12	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses.	Externally developed economic, environmental, and social charters to which the organization subscribes or endorses.	qualitative	yes
		If applicable: date of adoption	qualitative	yes
		If applicable: countries/operations where applied	qualitative	yes
		If applicable: range of stakeholders involved in the development and governance of these	qualitative	yes
		If applicable: differentiate between non-binding, voluntary and obligatory compliance	qualitative	yes
		Externally developed economic, environmental, and social principles to which the organization subscribes or endorses.	qualitative	yes
		If applicable: date of adoption	qualitative	yes
		If applicable: countries/operations where applied.	qualitative	yes
		If applicable: range of stakeholders involved in the development and governance of these .	qualitative	yes
		If applicable: differentiate between non-binding, voluntary and obligatory compliance.	qualitative	yes
		Externally developed "other initiatives" to which the organization subscribes or endorses.	qualitative	yes
		If applicable: date of adoption.	qualitative	yes
		If applicable: countries/operations where applied.	qualitative	yes
If applicable: range of stakeholders involved in the development and governance of these.	qualitative	yes		
If applicable: differentiate between non-binding, voluntary and obligatory compliance.	qualitative	yes		
4,13	Memberships in associations (such as industry associations) and/or national/international advocacy organizations.	Memberships in associations (such as industry associations) and/or national/international advocacy organizations in which the organization has positions in governance bodies.	qualitative	yes
		Memberships in associations (such as industry associations) and/or national/international advocacy organizations in which the organization participates in projects or committees.	qualitative	yes
		Memberships in associations (such as industry associations) and/or national/international advocacy organizations in which the organization provides substantive funding beyond routine membership dues.	qualitative	yes
		Memberships in associations (such as industry associations) and/or national/international advocacy organizations in which the organization views membership as strategic.	qualitative	yes
4,14	List of stakeholder groups engaged by the organization.	List of stakeholder groups engaged by the organization.	qualitative	yes
		CRESS COMMENTARY: Stakeholder groups who are engaged at the organizational level.	qualitative	yes
		CRESS COMMENTARY: Stakeholder groups who are engaged at a project or asset level.	qualitative	yes
4,15	Basis for identification and selection of stakeholders with whom to engage.	Basis for identification of stakeholders with whom to engage.	qualitative	yes
		Basis for selection of stakeholders with whom to engage.	qualitative	yes
		Including the organization's process for defining its stakeholder groups.	qualitative	yes
		Including the organization's process for determining the groups with which to engage and not to engage.	qualitative	yes
4,16	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.	qualitative	yes
		Including frequency of engagement by type .	quantitative	yes
		Including frequency of engagement by stakeholder group.	quantitative	yes
		Indicate whether any of the engagement was undertaken specifically as part of the report preparation process.	qualitative	yes
4,17	Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting.	Key topics and concerns that have been raised through stakeholder engagement.	qualitative	yes
		How the organization has responded to those key topics and concerns, including through its reporting.	qualitative	yes

STANDARD DISCLOSURES PART III: Performance Indicators

Economic

		Type of data	Reported	
Economic performance				
EC1	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.	CRESS COMMENTARY: Direct economic value generated: revenues reported according to financial information from relevant financial documents.	quantitative	yes
		CRESS COMMENTARY: Direct economic value distributed: operating costs reported according to financial information from relevant financial documents.	quantitative	yes
		CRESS COMMENTARY: Direct economic value distributed: employee wages and benefits reported according to financial information from relevant financial documents.	quantitative	yes
		CRESS COMMENTARY: Direct economic value distributed: payments to providers of capital reported according to financial information from relevant financial documents.	quantitative	yes
		CRESS COMMENTARY: Direct economic value distributed: payments to governments (by country) broken down by payments direct to government and payments to government as agent reported according to financial information from relevant financial documents.	quantitative	yes
		Direct economic value distributed: community investments.	quantitative	yes
		Economic value retained (=Economic value generated less (=minus) Economic value distributed).	quantitative	yes
		EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change and other sustainability issues.	Whether the organization's senior management considers climate change and the risks and opportunities it presents to the organization.
Any risks and/or opportunities posed by climate change that have potential financial implications.	qualitative			yes
Including risks due to physical changes associated with climate change.	qualitative			yes
Including regulatory risks.	qualitative			yes
Including opportunities to provide new technologies, products or services to address challenges related to climate change.	qualitative			yes
Including potential competitive advantages created for the organization by regulatory or other technology changes linked to climate change.	qualitative			yes
CRESS COMMENTARY: Other sustainability risks and opportunities.	qualitative			yes
Whether management has quantitatively estimated the financial implications of climate change.	qualitative			yes
In case of a quantitative estimation, provide the financial implications.	quantitative			yes
In case of a quantitative estimation, provide the tools used to quantify.	qualitative			yes
EC3	Coverage of the organization's defined benefit plan obligations.	CRESS COMMENTARY: Estimated quantitative financial implications.	quantitative	yes
		Whether the structure of retirement plans are based on defined benefit plans or other types of benefits.	qualitative	yes
		When the retirement plan's liabilities are met by the organization's general resources: the estimated value of those liabilities.	quantitative	yes
		When the retirement plan's liabilities are met through a fund: the extent to which the scheme's liabilities are estimated to be covered by the assets that have been set aside to meet them.	qualitative	yes
		When the retirement plan's liabilities are met through a fund: the basis on which that estimate has been arrived at.	qualitative	yes
		When the retirement plan's liabilities are met through a fund: when that estimate was made.	qualitative	yes
		Whether the pension's liabilities will be fully covered and if not, provide an explanation of the strategy and possible timescale adopted by the employer to work towards full coverage.	qualitative	yes
		When not fully covered: the percentage of salary contributed by employee or employer.	quantitative	yes
		The level of participation in retirement plans (e.g. participation in mandatory or voluntary schemes, regional or country-based schemes, or those with financial impact).	qualitative	yes
The aggregate totals of plan coverage.	quantitative	yes		

EC4	Significant financial assistance received from government.	Significant estimated aggregate financial value on an accruals basis for tax relief/credits.	quantitative	yes
		Significant estimated aggregate financial value on an accruals basis for subsidies.	quantitative	yes
		Significant estimated aggregate financial value on an accruals basis for investment grants, research and development grants and other relevant types of grants.	quantitative	yes
		Significant estimated aggregate financial value on an accruals basis for awards.	quantitative	yes
		Significant estimated aggregate financial value on an accruals basis for royalty holidays.	quantitative	yes
		Significant estimated aggregate financial value on an accruals basis for financial assistance from Export Credit Agencies.	quantitative	yes
		Significant estimated aggregate financial value on an accruals basis for financial incentives.	quantitative	yes
		Significant estimated aggregate financial value on an accruals basis for any other financial benefits received or receivable from any government for any operation.	quantitative	yes
Whether the government is present in the shareholding structure.			qualitative	yes
Market presence			Type of data	Reported
EC5	Range of ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation.	The distribution of the ratio of the entry level wage by gender to the minimum wage.	quantitative	yes
		The definition used for 'significant locations'.	qualitative	yes
		Whether a local minimum wage is absent or variable in significant locations of operation by gender.	qualitative	yes
		In situations of different minimums, which minimum wage is used.	quantitative	yes
EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.	The organization's geographic definition of 'local'.	qualitative	yes
		Whether the organization has a policy or common practices for preferring locally based suppliers either organization-wide or for specific locations.	qualitative	yes
		When there is a policy or there are common practices: the percentage of the procurement budget used for significant locations of operations that is spent on suppliers local to that operation.	quantitative	yes
		The factors that influence supplier selection (e.g. costs, environmental and social performance) in addition to their geographic location.	qualitative	yes
EC7	Procedures for local hiring and proportion of senior management and all direct employees, contractors and sub-contractors hired from the local community at significant locations of operation.	Whether the organization has a global policy or common practices for granting preference to local residents when hiring in significant locations of operation.	qualitative	yes
		When there is a policy or there are common practices: the proportion of senior management in significant locations of operation from the local community using data of full-time employees.	quantitative	no
		When there is a policy or there are common practices: the definition of 'senior management' used.	qualitative	no
		CRESS COMMENTARY: All direct employees, contractors and sub-contractors from the local community in significant locations of operations.	quantitative	yes
Indirect economic impacts			Type of data	Reported
EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.	Explanation of the extent of development (e.g. size, cost, duration) of significant investments and support on communities and local economies.	quantitative	yes
		When there are investments: indicate whether these investments and services are commercial, in-kind or pro bono engagement.	qualitative	yes
		Explanation of the current or expected impacts (positive or negative) on communities and local economies.	qualitative	yes
		CRESS COMMENTARY: Explanation of significant infrastructure investments made by the reporting organization, distinguishing between voluntary investment and mandatory investment, in relation to: affordable and social housing.	qualitative	yes
		CRESS COMMENTARY: Explanation of significant infrastructure investments made by the reporting organization, distinguishing between voluntary investment and mandatory investment, in relation to: preservation and restoration of historic assets.	qualitative	yes
		CRESS COMMENTARY: Explanation of significant infrastructure investments made by the reporting organization, distinguishing between voluntary investment and mandatory investment, in relation to: publicly accessible open/recreation space.	qualitative	yes
		CRESS COMMENTARY: Explanation of significant infrastructure investments made by the reporting organization, distinguishing between voluntary investment and mandatory investment, in relation to: community education and health facilities.	qualitative	yes
		Whether the organization conducted a community needs assessment to determine infrastructure and other services need.	qualitative	yes
When a needs assessment was conducted: explanation of results of the assessment.	qualitative	yes		
EC9	Understanding and describing significant indirect economic impacts, including the extent of impacts.	Explanation of work undertaken to understand the indirect economic impacts the organization has at the national, regional, or local level.	qualitative	yes
		Examples of indirect economic impacts, both positive and negative.	qualitative	yes
		The significance of the impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols and policy agendas.	qualitative	yes

Environmental				
			Type of data	Reported
Materials				
EN1	Materials used by weight, value or volume.	The total of materials used, including materials purchased from external suppliers and those obtained from internal sources (captive production and extraction activities).	quantitative	yes
		The total weight or volume of non-renewable materials used.	quantitative	yes
		The total weight or volume of direct materials used.		yes
		CRESS COMMENTARY: Total weight, volume, or value, broken down by significant categories of raw materials used .	quantitative	yes
		CRESS COMMENTARY: Total weight, volume, or value, broken down by renewable materials used.	quantitative	yes
		CRESS COMMENTARY: Total weight, volume, or value, broken down by manufactured products used.	quantitative	yes
		CRESS COMMENTARY: Percentage of these materials procured or used that have been certified by a third party for their sustainability qualities.	quantitative	yes
EN2	Percentage of materials used that are recycled and reused input materials.	The weight or volume of recycled input materials as a percentage of the total input materials used.	quantitative	yes
		CRESS COMMENTARY: Percentage of materials used (estimated volume or mass of raw materials) that are recycled and reused input materials, broken down by significant categories of raw materials.	quantitative	yes
		CRESS COMMENTARY: Percentage of materials used (estimated volume or mass of raw materials) that are recycled and reused input materials, broken down by renewable materials.	quantitative	yes
		CRESS COMMENTARY: Percentage of materials used (estimated volume or mass of raw materials) that are recycled and reused input materials, broken down manufactured products.	quantitative	yes
			Type of data	Reported
Energy				
EN3	Direct energy consumption by primary energy source.	CRESS COMMENTARY: Onsite production of electricity from renewable sources by meaningful segmentation	quantitative	yes
		Total energy consumption in joules or multiples.	quantitative	yes
		CRESS COMMENTARY: Direct energy in gigajoules (GJ) and kilowatt hours (kWh), using recognized conversion factors, by renewable primary source.	quantitative	yes
		CRESS COMMENTARY: Direct energy in gigajoules (GJ) and kilowatt hours (kWh), using recognized conversion factors, by non-renewable primary source.	quantitative	yes
		CRESS COMMENTARY: Total direct energy consumption – purchased, produced and sold – consistent with the organization’s reporting boundary for energy in gigajoules (GJ) and kilowatt hours (kWh), using recognized conversion factors.	quantitative	yes
EN4	Indirect energy consumption by primary source.	CRESS COMMENTARY: Total amount of indirect energy used by indirect non-renewable sources and indirect renewable sources in terms of intermediate energy in Gigajoules (GJ) and Kilowatt hours (kWh), using recognized conversion factors.	quantitative	yes
		CRESS COMMENTARY: The corresponding primary energy consumed in its production by meaningful segmentation.	quantitative	yes
		CRESS COMMENTARY: Total primary energy consumption should be reported by meaningful segmentation.	quantitative	yes
		CRESS COMMENTARY: Companies involved in new construction and redevelopment should report known or metered energy use in addition to listing non-metered sources.	quantitative	yes
CRE1	Building energy intensity.	Energy intensity of buildings in use (on unadjusted basis), by meaningful segmentation, by kWh / m2 / year or kWh / person / year.	quantitative	no
		The methodology used to calculate the energy intensity of building in use and any adjustments.	qualitative	no
EN5	Energy saved due to conservation and efficiency improvements.	Total energy saved by efforts to reduce energy use and increase energy efficiency.	quantitative	yes
		Total amount of energy saved in joules or multiples taking into consideration energy saved due to process redesign, conversion and retrofitting of equipment, and changes in personnel behavior.	quantitative	yes
		CRESS COMMENTARY: Actual energy savings for all assets in gigajoules (GJ) and kilowatt hours (kWh), using recognized conversion factors.	quantitative	yes
		CRESS COMMENTARY: Relevant financial data, actual or estimated, such as money invested in conservation and efficiency improvements, and money saved through energy reduction initiatives.	quantitative	yes
		CRESS COMMENTARY: Methodology for calculations and estimations.	qualitative	yes

EN6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.	Existing initiatives to reduce the energy requirements of major products/product groups or services.	qualitative	yes
		CRESS COMMENTARY: including organization-wide energy efficiency initiatives in place to design new assets (buildings and infrastructure), and redevelop/retrofit existing assets (buildings only) to such standards.	qualitative	yes
		CRESS COMMENTARY: including organization-wide energy management initiatives to manage existing buildings and construction sites efficiently.	qualitative	yes
		CRESS COMMENTARY: including organization-wide end user engagement initiatives as implemented by design professionals, building or construction personnel and building operators.	qualitative	yes
		Quantified reductions in the energy requirements of products and services achieved during the reporting period.	quantitative	yes
		If use-oriented figures are employed (e.g. energy requirements of a computer): assumptions about underlying consumption patterns or normalization factors referring to available industry standards.	qualitative	yes
EN7	Initiatives to reduce indirect energy consumption and reductions achieved.	Initiatives to reduce indirect energy use.	qualitative	no
		The extent to which indirect energy use has been reduced during the reporting period for use of energy-intensive materials, subcontracted production, business-related travel and employee commuting.	quantitative	no
		Underlying assumptions and methodologies used to calculate other indirect energy use and indicate the source of information.	qualitative	no
			Type of data	Reported
Water				
EN8	Total water withdrawal by source.	CRESS COMMENTARY: Total volume of water in m3 itemized according to whether the water sources originate from external or onsite sources, broken down by country.	quantitative	yes
		CRESS COMMENTARY: Total volume of water in m3 linked to metered or measured utility data.	quantitative	yes
		CRESS COMMENTARY: Construction companies: known or metered water withdrawal (consumption) in addition to listing non-metered sources.	quantitative	yes
		CRESS COMMENTARY: Total volume of water in m3 including water distributed after withdrawal (consumption).	quantitative	yes
		Total volume of water in m3 withdrawn from any water source that was either withdrawn directly by the reporting organization or through intermediaries such as water utilities by source type including surface water, including water from wetlands, rivers, lakes and oceans.	quantitative	yes
		Total volume of water in m3 withdrawn from any water source that was either withdrawn directly by the reporting organization or through intermediaries such as water utilities by source type including: ground water.	quantitative	yes
		Total volume of water in m3 withdrawn from any water source that was either withdrawn directly by the reporting organization or through intermediaries such as water utilities by source type including: rainwater collected directly and stored by the reporting organization.	quantitative	yes
		Total volume of water in m3 withdrawn from any water source that was either withdrawn directly by the reporting organization or through intermediaries such as water utilities by source type including: waste water from another organization.	quantitative	yes
		Total volume of water in m3 withdrawn from any water source that was either withdrawn directly by the reporting organization or through intermediaries such as water utilities by source type including: municipal water or other water utilities.	quantitative	yes
		CRESS COMMENTARY: Total volume of water in m3 withdrawn from any water source that was either withdrawn directly by the reporting organization or through intermediaries such as water utilities by source type including: greywater.	quantitative	yes
		CRESS COMMENTARY: Total volume of water in m3 withdrawn from any water source that was either withdrawn directly by the reporting organization or through intermediaries such as water utilities by source type including: blackwater.	quantitative	yes
		CRESS COMMENTARY: Total volume of water in m3 withdrawn from any water source that was either withdrawn directly by the reporting organization or through intermediaries such as water utilities by source type including: treated waste water.	quantitative	yes
		CRESS COMMENTARY: Total volume of water in m3 withdrawn from any water source that was either withdrawn directly by the reporting organization or through intermediaries such as water utilities by source type including: desalination plant.	quantitative	yes
		CRESS COMMENTARY: Total volume of water in m3 withdrawn from any water source that was either withdrawn directly by the reporting organization or through intermediaries such as water utilities by source type including: other water sources.	quantitative	yes
		CRESS COMMENTARY: Actions to mitigate and reduce water consumption, including reuse and recycling solutions.	qualitative	yes
		CRESS COMMENTARY: Water savings as a result of these water consumption mitigation actions.	quantitative	yes
		CRESS COMMENTARY: Relevant financial data (actual and estimated).	quantitative	yes
CRESS COMMENTARY: Methodology for calculations and estimations.	qualitative	yes		

EN9	Water sources significantly affected by withdrawal of water.	Total number of significantly affected water sources by type, indicating: size of water source in m3.	quantitative	yes
		CRESS COMMENTARY: Total number of significantly affected water sources by type, indicating: differentiation of groundwater withdrawal from sources that are recharged and non-recharged.	quantitative	yes
		Total number of significantly affected water sources by type, indicating: whether the source is designated as a protected area.	qualitative	yes
		Total number of significantly affected water sources by type, indicating: biodiversity value (e.g species diversity and endemism, number of protected species).	qualitative/ quantitative	yes
		Total number of significantly affected water sources by type, indicating: value/importance of water source to local communities.	qualitative/ quantitative	yes
EN10	Percentage and total volume of water recycled and reused.	The total volume of water recycled/reused in m3 by the organization per year.	quantitative	yes
		The total volume of water recycled/reused by the organization as a percentage of the total water withdrawal reported under EN8.	quantitative	yes
		CRESS COMMENTARY: Report total volume of water recycled/reused linked to metered utility data.	quantitative	yes
CRE2	Building water intensity.	Water intensity of buildings in use (on unadjusted basis), by meaningful segmentation, by liters / person / year or m3 / m2 / year.	quantitative	no
		Methodology used to calculate the water intensity of building in use and adjusted intensity indicator.	qualitative	no
			Type of data	Reported
Biodiversity				
EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	Operational sites owned, leased, managed, located in, adjacent to, or that contain protected areas and areas of high biodiversity value outside protected	qualitative	yes
		Operational sites owned, leased, managed, located in, adjacent to, or that contain protected areas and areas of high biodiversity value outside protected	qualitative	yes
		Operational sites owned, leased, managed, located in, adjacent to, or that contain protected areas and areas of high biodiversity value outside protected areas, by: position in relation to protected area (in the area, adjacent to, or containing portions of the protected area) and high biodiversity protected area.	qualitative	yes
		Operational sites owned, leased, managed, located in, adjacent to, or that contain protected areas and areas of high biodiversity value outside protected areas, by: type of operation (office, manufacturing/production, or extractive).	qualitative	yes
		Operational sites owned, leased, managed, located in, adjacent to, or that contain protected areas and areas of high biodiversity value outside protected areas, by: size of operational site in km2.	quantitative	yes
		Operational sites owned, leased, managed, located in, adjacent to, or that contain protected areas and areas of high biodiversity value outside protected areas, by: biodiversity value characterized by the attribute of the protected area and high biodiversity value area outside protected area (terrestrial,	qualitative	yes
		Operational sites owned, leased, managed, located in, adjacent to, or that contain protected areas and areas of high biodiversity value outside protected areas, by: biodiversity value characterized by listing of protected status (e.g. IUCN, Protected Area Management Category, Ramsar Convention, national	qualitative	yes
EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	CRESS COMMENTARY: The nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following: 1. construction or use of manufacturing plants, mines, and transport infrastructure; 2. pollution; 2a. light pollution and reflection; 3. introduction of substances that do not naturally occur in the habitat from point and non-point sources; 4. reduction of species; 5. habitat conversion; 6. changes in ecological processes outside the natural range of variation.	qualitative	yes
		Significant direct and indirect positive and negative impacts with reference to the following: 1. species affected; 2. extent of areas impacted; 3. duration of impacts; 4. reversibility or irreversibility of the impacts.	qualitative	yes
EN13	Habitats protected or restored.	The size and location of all habitat protected areas and/or restored areas (in hectares).	quantitative	yes
		CRESS COMMENTARY: including habitats that are not owned or controlled by the reporting organization.	quantitative	yes
		CRESS COMMENTARY: including the enhancement and creation of diverse and biodiversity sensitive habitats.	quantitative	yes
		If restored: whether the success of the restoration measure was/is approved by independent external professionals.	qualitative	yes
		Whether partnerships exist with third parties to protect or restore habitat distinct from where the organization has overseen and implemented restoration or protection measures.	qualitative	yes

EN14	Strategies, current actions, and future plans for managing impacts on biodiversity.	If national regulations have influenced the specific strategies, actions or plans reported under this Indicator.	qualitative	yes
		The organization's strategy for achieving its policy on biodiversity management.	qualitative	yes
		Including integration of biodiversity considerations in analytical tools such as environmental site impact assessments.	qualitative	yes
		Including engagement with relevant stakeholders	qualitative	yes
		Including methodology for establishing risk exposure to biodiversity.	qualitative	yes
		Including setting specific targets and objectives.	qualitative	yes
		Including monitoring processes.	qualitative	yes
		Including public reporting.	qualitative	yes
		The actions underway to manage biodiversity risks identified in EN11 and EN12 or plans to undertake such activities in the future.	qualitative	yes
EN15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.	The number of species in habitats identified as affected by the reporting organization, indicating one of the following levels of extinction risk: critically endangered; endangered; vulnerable; near threatened and least concern.	qualitative/ quantitative	no
			Type of data	Reported
Emissions, effluents and waste				
EN16	Total direct and indirect greenhouse gas emissions by weight.	Indicate the standard used, and indicate the methodology associated with the data with reference to: direct measurement; calculation based on site specific data; calculation based on default data; estimations.	qualitative	yes
		CRESS COMMENTARY: Total greenhouse gas emissions, consistent with the organization's reporting boundary for energy, as the sum of direct and indirect emissions in tonnes of CO2 equivalent, broken down by meaningful segmentation	quantitative	yes
EN17	Other relevant indirect greenhouse gas emissions by weight.	CRESS COMMENTARY: The sum of indirect GHG emissions identified in tonnes of CO2 equivalent, broken down by meaningful segmentation.	quantitative	yes
CRE3	Greenhouse gas emissions intensity from buildings.	Greenhouse gas emissions intensity of buildings in use (on unadjusted basis), by meaningful segmentation, by kg CO2e / m2 / year or kg CO2e / person / year.	quantitative	no
CRE4	Greenhouse gas emissions intensity from new construction and redevelopment activity.	The methodology used to calculate the intensity indicator greenhouse gas emissions intensity from buildings.	qualitative	no
		Greenhouse gas emissions intensity of construction activities, by meaningful segmentation: tonnes CO2e / monetary value (either by million turnover or spend or value / year).	quantitative	yes
		Greenhouse gas emissions intensity of construction activities, by meaningful segmentation: other relevant greenhouse gas emissions intensity indicators measures .	quantitative	yes
		How monetary value was identified.	qualitative	yes
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved.	The methodology used to calculate the greenhouse gas emissions intensity	qualitative	yes
		Initiatives to reduce greenhouse gas emissions, including the areas where the initiatives were implemented.	qualitative	yes
		CRESS COMMENTARY: Corporate and project initiatives that result in greenhouse gas emissions reductions, including: direct emissions.	qualitative	yes
		CRESS COMMENTARY: Corporate and project initiatives that result in greenhouse gas emissions reductions, including: indirect emissions.	qualitative	yes
		The extent of greenhouse gas emissions reductions achieved during the reporting period as a direct result of the initiative(s) in tonnes of CO2 equivalent.	quantitative	yes
		CRESS COMMENTARY: Greenhouse gas emissions reductions from renewable energy generation.	quantitative	yes
EN19	Emissions of ozone-depleting substances by weight.	The emissions of specific ozone-depleting substances in tonnes and tonnes of CFC-11 equivalent.	quantitative	yes
EN20	NOx, SOx, and other significant air emissions by type and weight.	The weight of significant air emissions (in kilograms or multiples such as tonnes) for NOx.	quantitative	yes
		The weight of significant air emissions (in kilograms or multiples such as tonnes) for SOx.	quantitative	yes
		The weight of significant air emissions (in kilograms or multiples such as tonnes) for persistent organic pollutants (POP).	quantitative	yes
		The weight of significant air emissions (in kilograms or multiples such as tonnes) for volatile organic compounds (VOC).	quantitative	yes
		The weight of significant air emissions (in kilograms or multiples such as tonnes) for hazardous air pollutants (HAP).	quantitative	yes
		The weight of significant air emissions (in kilograms or multiples such as tonnes) for stack and fugitive emissions.	quantitative	yes
		The weight of significant air emissions (in kilograms or multiples such as tonnes) for particulate matter (PM).	quantitative	yes
		The weight of significant air emissions (in kilograms or multiples such as tonnes) for other standard categories of air emissions identified in regulations.	quantitative	yes

EN21	Total water discharge by quality and destination.	The total volume of planned and unplanned water discharges in cubic meters per year by destination.	quantitative	yes
		The total volume of planned and unplanned water discharges in cubic meters per year by treatment method.	quantitative	yes
		The total volume of planned and unplanned water discharges in cubic meters per year by whether it was reused by another organization.	quantitative	yes
		If effluents or process water are discharged: the water quality in terms of total volumes of effluents using standard effluent parameters.	quantitative	yes
EN22	Total weight of waste by type and disposal method.	The total amount of waste (hazardous & non-hazardous) in tonnes by type for composting.	quantitative	yes
		The total amount of waste (hazardous & non-hazardous) in tonnes by type for reuse.	quantitative	yes
		The total amount of waste (hazardous & non-hazardous) in tonnes by type for recycling.	quantitative	yes
		The total amount of waste (hazardous & non-hazardous) in tonnes by type for recovery.	quantitative	yes
		The total amount of waste (hazardous & non-hazardous) in tonnes by type for composting	quantitative	yes
		The total amount of waste (hazardous & non-hazardous) in tonnes by type for incineration (or use as fuel).	quantitative	yes
		The total amount of waste (hazardous & non-hazardous) in tonnes by type for landfill.	quantitative	yes
		The total amount of waste (hazardous & non-hazardous) in tonnes by type for deep well injection.	quantitative	yes
		The total amount of waste (hazardous & non-hazardous) in tonnes by type for on-site storage.	quantitative	yes
		The total amount of waste (hazardous & non-hazardous) in tonnes by type for other (to be specified by the reporting organization), including waste where final destination is unknown or where waste is mixed and final destination is not known or cannot be classified.	quantitative	yes
		How the method of disposal has been determined.	qualitative	yes
		CRESS COMMENTARY: Percentage of waste by disposal method.	quantitative	yes
		CRESS COMMENTARY: Percentage of waste by significant waste type.	qualitative	yes
CRESS COMMENTARY: Percentage of waste by waste diverted from landfill.	qualitative	yes		
CRESS COMMENTARY: Construction companies: significant waste types (hazardous and non-hazardous) from construction, demolition and excavation (CD&E) activities.	qualitative	yes		
EN23	Total number and volume of significant spills.	The total number and total volume of recorded significant spills.	quantitative	yes
		For spills that were reported in the organization's financial statement, report the location of the spill.	qualitative	yes
		For spills that were reported in the organization's financial statement, report the volume of the spill.	quantitative	yes
		For spills that were reported in the organization's financial statement, report the material of spill, categorized by oil spills, fuel spills, spills of wastes, spills of chemicals and other.	qualitative	yes
		Impact of the significant spills.	qualitative	yes
EN24	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally.	Total weight of hazardous waste transported in kilograms or tonnes.	quantitative	no
		Total weight of imported hazardous waste in kilograms or tonnes.	quantitative	no
		Total weight of exported hazardous waste in kilograms or tonnes.	quantitative	no
		Total weight of treated hazardous waste in kilograms or tonnes.	quantitative	no
EN25	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water	Water bodies significantly affected by water discharges, adding information on size of water body in cubic meters.	quantitative	no
		Water bodies significantly affected by water discharges, adding information on whether the source is designated as a protected area.	qualitative	no
		Water bodies significantly affected by water discharges, adding information on biodiversity value.	qualitative	no
Land Degradation, Contamination and Remediation				
CRE5	Land remediated and in need of remediation for the existing or intended land use, according to applicable legal designations.	Total area of land decontaminated and remediated to intended use in square metres or hectares for the current reporting year.	quantitative	yes
		Total area of land assessed for remediation but not yet remediated in square metres or hectares for the current reporting year.	quantitative	yes
		Total area of land that is potentially contaminated but level of contamination is not known or assessed in square metres or hectares for the current reporting year.	quantitative	yes
		If land has become contaminated as a consequence of their own actions or the actions of a third party.	qualitative	yes

Products and services			Type of data	Reported
EN26	Initiatives to enhance efficiency and mitigate environmental impacts of products and services, and extent of impact mitigation.	Initiatives to mitigate the most significant environmental impacts of products/service groups in relation to materials use.	qualitative	yes
		Initiatives to mitigate the most significant environmental impacts of products/service groups in relation to water use.	qualitative	yes
		Initiatives to mitigate the most significant environmental impacts of products/service groups in relation to emissions.	qualitative	yes
		Initiatives to mitigate the most significant environmental impacts products/service groups in relation to effluents.	qualitative	yes
		Initiatives to mitigate the most significant environmental impacts of products/service groups in relation to noise.	qualitative	yes
		Initiatives to mitigate the most significant environmental impacts of products/service groups in relation to waste.	qualitative	yes
		CRESS COMMENTARY: For the issues above: organization-wide environmental initiatives in place to design new assets (buildings and infrastructure) which minimize environmental and end user human health impacts, and to redevelop/retrofit existing assets (buildings only) to such standards.	qualitative	yes
		CRESS COMMENTARY: For the issues above: organization-wide environmental management initiatives to manage existing buildings and construction sites efficiently.	qualitative	yes
		CRESS COMMENTARY: For the issues above: organization-wide end user engagement initiatives (e.g., occupants and visitors) as implemented by design professionals, building or construction personnel, and building operators.	qualitative	yes
EN27	Percentage of products sold and their packaging materials that are reclaimed by category.	Report quantitatively the extent to which environmental impacts of products and services have been mitigated during the reporting period.	quantitative	no
		If use-oriented figures are employed, the underlying assumptions regarding consumption patterns or normalization factors.	qualitative	not applicable
EN27		The percentage of reclaimed products and their packaging materials for each category of products.	quantitative	no
		How the data for this Indicator has been collected.	qualitative	no
Compliance			Type of data	Reported
EN28	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	Total monetary value of significant fines.	quantitative	yes
		Number of non-monetary sanctions.	quantitative	yes
		Cases brought through dispute resolution mechanisms.	qualitative	yes
Transport			Type of data	Reported
EN29	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.	The significant environmental impacts of transportation used for logistical purposes.	qualitative / quantitative	no
		The significant environmental impacts of transportation of the members of the organization's workforce.	qualitative / quantitative	no
		The criteria and methodology used to determine which environmental impacts are significant.	qualitative	no
		How the environmental impacts of transporting products, members of the organization's workforce, and other goods and materials are mitigated.	qualitative	no
Overall			Type of data	Reported
EN30	Total environmental protection expenditures and investments by type.	Total environmental protection expenditures broken down by waste disposal.	quantitative	no
		Total environmental protection expenditures broken down by emissions treatment.	quantitative	no
		Total environmental protection expenditures broken down by remediation costs.	quantitative	no
		Total environmental protection expenditures broken down by prevention costs.	quantitative	no
		Total environmental protection expenditures broken down by environmental management costs.	quantitative	no

Social: Labor Practices and Decent Work

			Type of data	Reported
Employment				
LA1	Total workforce by employment type, employment contract, and region broken down by gender.	CRESS COMMENTARY: The total workforce broken down by employees, supervised workers (including contractors and subcontractors delivering projects and building services), gender and other diversity groups, and contract type (full-time and part-time workers).	quantitative	yes
		CRESS COMMENTARY: If a substantial portion of the organization's work is performed by self-employed workers or by individuals other than employees or supervised workers, including contractors and subcontractors.	quantitative	yes
		The total number of employees broken down by employment contract and gender.	quantitative	yes
		CRESS COMMENTARY: Construction companies: break down workforce figures by employment contract for those working on projects in insecure areas.	quantitative	yes
		The total number of permanent employees broken down by employment type and gender.	quantitative	yes
		The total workforce broken down by region and gender based on the scale of the organization's operations. If applicable: any significant seasonal variations in employment numbers.	quantitative qualitative	yes yes
LA2	Total number and rate of new employee hires and employee turnover by age group, gender, and region.	Total number of new employee hires entering employment during the reporting period broken down by gender.	quantitative	no
		Rate of new employee hires entering employment during the reporting period broken down by gender.	quantitative	no
		Total number of new employee hires entering employment during the reporting period broken down by age group.	quantitative	no
		Rate of new employee hires entering employment during the reporting period broken down by age group.	quantitative	no
		Total number of new employee hires entering employment during the reporting period broken down by region.	quantitative	no
		Rate of new employee hires entering employment during the reporting period broken down by region.	quantitative	no
		Total number of employees leaving employment during the reporting period broken down by gender.	quantitative	yes
		Rate of employees leaving employment during the reporting period broken down by gender.	quantitative	yes
		Total number of employees leaving employment during the reporting period broken down by age group.	quantitative	yes
		Rate of employees leaving employment during the reporting period broken down by age group.	quantitative	yes
LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.	Whether life insurance, health care, disability/invalidity coverage, maternity/paternity leave, retirement provision, stock ownership and other benefits are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by major operations.	qualitative	yes
		CRESS COMMENTARY: Benefits provided (including provisions such as food, housing, fresh drinking water and sanitation) to permanent and temporary employees (as opposed to full-time and part-time), on a regional or country basis.	qualitative	yes
		CRESS COMMENTARY: Benefits provided (including provisions such as food, housing, fresh drinking water and sanitation) beyond compliance, including the monetary value of these benefits and the quality of benefits provided.	quantitative / qualitative	yes
LA15	Return to work and retention rates after parental leave, by gender.	The number of employees by gender that were entitled to parental leave.	quantitative	no
		The number of employees by gender that took parental leave.	quantitative	no
		The number of employees who returned to work after parental leave ended, by gender.	quantitative	no
		The number of employees who returned to work after parental leave ended who were still employed twelve months after their return to work, by gender.	quantitative	no
		The return to work and retention rates of employees who returned to work after leave ended, by gender.	quantitative	no
Labor/management relations			Type of data	Reported
LA4	Percentage of employees covered by collective bargaining agreements.	The percentage of total employees covered by collective bargaining agreements.	quantitative	yes
LA5	Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements.	The minimum number of weeks notice typically provided to employees and their elected representatives prior to the implementation of significant operational changes that could substantially affect them.	quantitative	yes
		If there are collective bargaining agreements: whether the notice period and/or provisions for consultation and negotiation are specified in collective agreements.	qualitative	yes

Occupational health and safety			Type of data	Reported
LA6	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs.	The percentage of the total workforce represented in formal joint management-worker health and safety committees.	quantitative	no
		The level(s) at which the committee(s) typically operates.	qualitative	yes
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region and gender.	Whether minor (first-aid level) injuries are included.	qualitative	yes
		In calculating lost days, whether 'days means 'calendar days' or 'scheduled work days' and at what point the 'lost days' count begins.	qualitative	yes
		Injury rate (IR) for total workforce (total employees plus supervised workers) by region and gender.	quantitative	yes
		Injury rate (IR) for independent contractors working on-site to whom the reporting organization is liable for the general safety of the working environment by region and gender.	quantitative	yes
		CRESS COMMENTARY: The nature of the injury by type, and the circumstances of the accident or dangerous occurrence, or circumstances resulting in exposure to a health hazard, as listed in ILO Protocols	qualitative	yes
		Occupational diseases rate (ODR) for total workforce (total employees plus supervised workers) by region and gender.	quantitative	yes
		Occupational diseases rate (ODR) for independent contractors working on-site to whom the reporting organization is liable for the general safety of the working environment by region and gender.	quantitative	yes
		CRESS COMMENTARY: The nature of the diseases by type, and the circumstances of the accident or dangerous occurrence, or circumstances resulting in exposure to a health hazard, as listed in ILO Protocols	qualitative	yes
		Lost day rate (LDR) for total workforce (total employees plus supervised workers) by region and gender.	quantitative	yes
		Lost day rate (LDR) for independent contractors working on-site to whom the reporting organization is liable for the general safety of the working environment by region and gender.	quantitative	yes
		Absentee rate (AR) for total workforce (total employees plus supervised workers) by region and gender.	quantitative	yes
		Absentee rate (AR) for independent contractors working on-site to whom the reporting organization is liable for the general safety of the working environment by region and gender.	quantitative	yes
		CRESS COMMENTARY: Break down of injuries, occupational diseases, lost days, and absentee rates by employees, supervised employees, and independent contractors.	quantitative	yes
		CRESS COMMENTARY: which of these are included and state the reporting boundary in terms of supply chain coverage.	quantitative	yes
		CRESS COMMENTARY: If required by law: Include dangerous occurrences, injuries, occupational diseases and fatalities arising from operations on-site, building maintenance, and worker commuting to and from their workplace(s).	qualitative	yes
		Absolute number of fatalities for total workforce (total employees plus supervised workers) by region and gender.	quantitative	yes
		Absolute number of fatalities for independent contractors working on-site to whom the reporting organization is liable for the general safety of the working environment by region and gender.	quantitative	yes
		CRESS COMMENTARY: Dangerous occurrences in the reporting period by gender, using an absolute number.	quantitative	yes
		CRESS COMMENTARY: Dangerous occurrences in the reporting period by gender, using an absolute number, broken down by employees.	quantitative	yes
		CRESS COMMENTARY: Dangerous occurrences in the reporting period by gender, using an absolute number, broken down by supervised employees.	quantitative	yes
CRESS COMMENTARY: Dangerous occurrences in the reporting period by gender, using an absolute number, broken down by independent contractors.	quantitative	yes		
		The system of rules applied in recording and reporting accident statistics.	qualitative	yes

CRE6	Percentage of the organization operating in verified compliance with an internationally recognized health and safety management system.	The percentage of the organization, by percentage of employees, internally verified to be operating in compliance with the health and safety management system(s).	quantitative	yes
		The percentage of the organization, by percentage of supervised employees, internally verified to be operating in compliance with the health and safety management system(s).	quantitative	yes
		The percentage of the organization, by percentage of independent contractors, internally verified to be operating in compliance with the health and safety management system(s).	quantitative	yes
		The percentage of the organization, by percentage of employees, externally verified to be operating in compliance with the health and safety management system(s).	quantitative	yes
		The percentage of the organization, by percentage of supervised employees, externally verified to be operating in compliance with the health and safety management system(s).	quantitative	yes
		The percentage of the organization, by percentage of independent contractors, externally verified to be operating in compliance with the health and safety management system(s).	quantitative	yes
LA8	Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.	Education/training program(s) to assist work force members, their families or community members.	qualitative	yes
		CRESS COMMENTARY: Whether education and training is provided in a manner which is understood by all program recipients.	qualitative	yes
		Counseling program(s) to assist work force members, their families or community members.	qualitative	yes
		Prevention/Risk control program(s) to assist work force members, their families or community members.	qualitative	yes
		Treatment program(s) to assist work force members, their families or community members.	qualitative	yes
		Whether there are workers who are involved in occupational activities who have a high incidence or high risk of specific diseases.	qualitative	yes
		CRESS COMMENTARY: If yes: breakdown by direct employees, supervised employees and independent contractor.	quantitative	yes
LA9	Health and safety topics covered in formal agreements with trade unions.	Whether formal agreements (either local or global) with trade unions cover health and safety.	qualitative	no
		If yes, the extent to which various health and safety topics are covered by local and global agreements signed by the organization.	qualitative	no
Training and education			Type of data	Reported
LA10	Average hours of training per year per employee by gender and by employee category.	Average number of hours of training per year per employee by employee category.	quantitative	yes
		CRESS COMMENTARY: Relevant categories of training, including vocational training, apprenticeships and occupational health and safety training provided to workers (especially site management), either within or additional to a health and safety management system.	qualitative	yes
		Average number of training per year per gender.	quantitative	yes
LA11	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	Whether employee training or assistance programs to upgrade skills provide any internal training courses, any funding support for external training and education and/or any provision of sabbatical periods with guaranteed return to employment.	qualitative	yes
		Whether transition assistance programs to support employees who are retiring or who have been terminated provide any pre-retirement planning for intended retirees; any retraining for those intending to continue working; any severance pay (if severancy pay is provided, does it take into account employee age and years of service); any job placement services; and any assistance on transitioning to a non-working life.	qualitative	yes
LA12	Percentage of employees receiving regular performance and career development reviews by gender.	The percentage of total employees (from LA1) by gender who received a formal performance appraisal and review during the reporting period.	quantitative	no
Diversity and equal opportunity			Type of data	Reported
LA13	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.	The percentage of employees in the gender category (female/male).	quantitative	yes
		The percentage of employees in minority groups.	quantitative	yes
		The percentage of employees by age group (under 30; 30-50; over 50).	quantitative	yes
		For the identified minority and age groups, report the percentage of employees by gender.	quantitative	yes
		The percentage of individuals within the organization's governance bodies in the gender category (female/male).	quantitative	yes
		The percentage of individuals within the organization's governance bodies in minority groups.	quantitative	yes
		The percentage of individuals within the organization's governance bodies by age group (under 30; 30-50; over 50).	quantitative	yes

Equal remuneration for women and men			Type of data	Reported
LA14	Ratio of basic salary of men to women by employee category.	Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation.	quantitative	no
Social: Human Rights				
Investment and procurement practices			Type of data	Reported
HR1	Percentage and total number of significant investment agreements and contracts that include human rights clauses or that have undergone human rights screening.	Total number of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening.	quantitative	yes
		Percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening.	quantitative	no
		The definition of "significant agreements".	qualitative	yes
HR2	Percentage of significant suppliers, contractors, and other business partners that have undergone human rights screening and actions taken.	Percentage of contracts with significant suppliers and contractors that included clauses or screening on human rights	quantitative	yes
		Percentage of contracts with significant suppliers, contractors and other business partners that were either declined or imposed performance conditions, or were subject to other actions as a result of human rights screening.	quantitative	yes
HR3	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.	Total number of hours in the reporting period devoted to training on policies and procedures concerning aspects of human rights that are relevant to operations.	quantitative	yes
		Percentage of employees in the reporting period trained in policies and procedures concerning aspects of human rights that are relevant to operations.	quantitative	yes
Non-discrimination			Type of data	Reported
HR4	Total number of incidents of discrimination and corrective actions taken.	CRESS COMMENTARY: Total number of incidents of discrimination broken down by gender, disability, age and sexual orientation during the reporting period.	quantitative	yes
		Status of the incidents and actions taken with reference to whether the organization has reviewed the incident.	qualitative	yes
		Status of the incidents and actions taken with reference to whether a remediation plan is being implemented.	qualitative	yes
		Status of the incidents and actions taken with reference to whether a remediation plan has been implemented and results reviewed through routine internal management review processes.	qualitative	yes
		Status of the incidents and actions taken with reference to whether an incident is no longer subject to action.	qualitative	yes
Freedom of association and collective bargaining			Type of data	Reported
HR5	Operations and significant suppliers identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights.	Operations and significant suppliers identified in which employee rights to exercise freedom of association or collective bargaining may be at risk either in terms of type of operations OR countries or geographical areas with operations considered at risk.	qualitative	yes
		Any measures taken by the organization in the reporting period intended to support rights to freedom of association and collective bargaining.	qualitative	yes

Child labor			Type of data	Reported
HR6	Operations and significant suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor.	Operations and significant suppliers considered to have significant risk for incidents of child labor and/or young workers exposed to hazardous work either in terms of type of operations OR countries or geographical areas with operations considered at risk.	qualitative	yes
		Any measures taken by the organization in the reporting period intended to contribute to the elimination of child labor.	qualitative	yes
Forced and compulsory labor			Type of data	Reported
HR7	Operations and significant suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor.	Operations considered to have significant risk for incidents of compulsory labor either in terms of type of operations OR countries or geographical areas with operations considered at risk.	qualitative	yes
		Any measures taken by the organization in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labor.	qualitative	yes
Security practices			Type of data	Reported
HR8	Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations.	The percentage of security personnel who have received formal training in the organization's policies on, or specific procedures for, human rights issues and their application to security.	quantitative	no
		Whether training requirements also apply to third party organizations providing security personnel.	qualitative	no
Indigenous rights			Type of data	Reported
HR9	Total number of incidents of violations involving rights of indigenous people and actions taken.	Total number of identified incidents involving indigenous rights during the reporting period.	quantitative	no
		The status of the incidents and actions taken with reference to whether the organization has reviewed the incident	qualitative	no
		The status of the incidents and actions taken with reference to whether a remediation plan is being implemented.	qualitative	no
		The status of the incidents and actions taken with reference to whether a remediation plan has been implemented and results reviewed through routine internal management review processes.	qualitative	no
		The status of the incidents and actions taken with reference to whether an incident is no longer subject to action.	qualitative	no
Assessment			Type of data	Reported
HR10	Percentage and total number of operations that have been subject to human rights reviews and/or impact assessments.	Total number of operations, by country.	quantitative	yes
		Total number of operations that have undergone human rights reviews or human rights impact assessments, by country.	quantitative	yes
		Percentage of operations that have undergone human rights reviews or human rights impact assessments, by country.	quantitative	yes

Remediation			Type of data	Reported
HR11	Number of grievances related to human rights filed, addressed, and resolved through formal grievance mechanisms.	Total number of grievances related to human rights filed through formal organizational grievance mechanisms during the reporting period.	quantitative	yes
		Total number of addressed grievances related to human rights from those filed in the reporting period, broken down by internal stakeholders.	quantitative	yes
		Total number of addressed grievances related to human rights from those filed in the reporting period, broken down by external stakeholders.	quantitative	yes
		For grievances filed by an individual or group of people and not an organization: total number of addressed grievances related to human rights from those filed in the reporting period, broken down by gender, minority group membership and other indicators of diversity.	quantitative	yes
		Total number of resolved grievances related to human rights from those filed in the reporting period, broken down by internal stakeholders.	quantitative	yes
		Total number of resolved grievances related to human rights from those filed in the reporting period, broken down by external stakeholders.	quantitative	yes
		For grievances filed by an individual or group of people and not an organization: total number of resolved grievances related to human rights from those filed in the reporting period, broken down by gender, minority group membership and other indicators of diversity.	quantitative	yes
		Total number of grievances related to human rights addressed and resolved during the reporting period that were filed before the reporting period, broken down by, broken down by internal stakeholders.	quantitative	yes
		Total number of grievances related to human rights addressed and resolved during the reporting period that were filed before the reporting period, broken down by, broken down by external stakeholders.	quantitative	yes
For grievances filed by an individual or group of people and not an organization: total number of grievances related to human rights addressed and resolved during the reporting period that were filed before the reporting period, broken down by, broken down by gender, minority group membership and other indicators of diversity.				
Social: Society				
Local communities			Type of data	Reported
SO1	Percentage of operations with implemented local community engagement, impact assessments, and development programs.	Percentage of operations with implemented local community engagement, impact assessments, and development programs including, but not limited to, the use of social impact assessments, including gender impact assessments, based on participatory processes.	quantitative	yes
		Including, but not limited to, environmental impact assessments and ongoing monitoring.	quantitative	yes
		Including, but not limited to, public disclosure of results of environmental and social impact assessments	quantitative	yes
		Including, but not limited to, local community development programs based on local communities' needs.	quantitative	yes
		Including, but not limited to, stakeholder engagement plans based on stakeholder mapping.	quantitative	yes
		Including, but not limited to, broad based local community consultation committees and processes that include vulnerable groups.	quantitative	yes
		Including, but not limited to, works councils, occupational health and safety committees and other employee representation bodies to deal with impacts.	quantitative	yes
		Including, but not limited to, formal local community grievance processes.	quantitative	yes
	CRESS COMMENTARY: Engagement approach throughout lifecycle stages to ensure successful project delivery and community acceptance and/or satisfaction.	qualitative	yes	
SO9	Operations with significant potential or actual negative and positive impacts on local communities.	Operations and associated communities with significant potential or actual negative impacts.	qualitative	yes
		Location of the operations with significant potential or negative impacts.	qualitative	yes
		Potential or actual negative impacts of operations.	qualitative	yes
		CRESS COMMENTARY: quantifiable positive legacy impacts.	quantitative	no
		CRESS COMMENTARY: quantifiable impacts from a pre-development benchmark.	quantitative	no
	CRESS COMMENTARY: improvements over time.	qualitative	yes	
SO10	Prevention and mitigation measures implemented in operations with significant potential or actual negative impacts on local communities.	Whether, for the significant potential and actual negative impacts reported in SO9: prevention and mitigation measures were implemented.	qualitative	yes
		Whether, for the significant potential and actual negative impacts reported in SO9: prevention and mitigation measures were implemented in order to: remediate non-compliance with laws or regulations.	qualitative	yes
		Whether, for the significant potential and actual negative impacts reported in SO9: prevention and mitigation measures were implemented in order to: maintain compliance with laws or regulations.	qualitative	yes
		Whether, for the significant potential and actual negative impacts reported in SO9: prevention and mitigation measures were implemented in order to: achieve a standard beyond legal compliance.	qualitative	yes
		Whether, for the significant potential and actual negative impacts reported in SO9: Prevention and mitigation objectives were achieved or not.	qualitative	yes

CRE7	Number of persons voluntarily and involuntarily displaced and/or resettled by development, broken down by project.	Total number of people resettled, broken down by those who were voluntarily or involuntarily resettled.	quantitative	no
		Total number of people resettled, broken down by characteristics such as gender, or membership of vulnerable groups (such as disabled people).	quantitative	no
		The number of people involuntarily resettled.	quantitative	no
		The number of people involuntarily resettled broken down by membership of vulnerable groups.	quantitative	no
Corruption			Type of data	Reported
SO2	Percentage and total number of business units analyzed for risks related to corruption.	The total number of business units analyzed for risks related to corruption.	quantitative	yes
		The percentage of business units analyzed for risks related to corruption.	quantitative	yes
SO3	Percentage of employees trained in organization's anti-corruption policies and procedures.	The percentage of total number of management employees who have received anti-corruption training during the reporting period.	quantitative	yes
		The percentage of total number of non-management employees who have received anti-corruption training during the reporting period.	quantitative	yes
SO4	Actions taken in response to incidents of corruption.	Actions taken in response to incidents of corruptions.	qualitative	yes
		Including the total number of incidents in which employees were dismissed or disciplined for corruption.	quantitative	yes
		Including the total number of incidents when contracts with business partners were not renewed due to violations related to corruption.	quantitative	yes
		Any concluded legal cases regarding the reporting organization or its employees during the reporting period.	qualitative	yes
		The outcomes of such cases.	qualitative	yes
Public policy			Type of data	Reported
SO5	Public policy positions and participation in public policy development and lobbying.	Significant issues that are the focus of the reporting organization's participation in public policy development and lobbying.	qualitative	yes
		Core positions held on each of the reported issues above.	qualitative	yes
		Any significant differences between lobbying positions and stated policies, sustainability goals or other public positions.	qualitative	yes
		CRESS COMMENTARY: Public policy participation which results in positive contribution to public policy development.	qualitative	yes
		CRESS COMMENTARY: Risks related to conflict of interest on regulatory and/or advisory organizations.	qualitative	yes
SO6	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.	The total monetary value broken down by country for those countries where the organization has major operations and/or sales, the organization holds a significant share of the market in comparison to other organizations, or the sums contributed are significant compared to the amount contributed globally.	quantitative	yes
Anti-competitive behavior			Type of data	Reported
SO7	Total number of legal actions for anti-competitive behavior, anti-trust,	The total number of legal actions for anti-competitive behavior, anti-trust and monopoly practices.	quantitative	no
		The main outcomes of such actions, including any decisions or judgements.	qualitative	no
Compliance			Type of data	Reported
SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with	Total monetary value of significant fines.	quantitative	yes
		Number of non-monetary sanctions.	quantitative	yes
		Cases brought through dispute resolution mechanisms.	qualitative	yes

Social: Product responsibility				
Customer health and safety			Type of data	Reported
PR1	Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures.	For development of product concept, whether the health and safety impacts of products and services are assessed for improvement.	qualitative	yes
		For R&D, whether the health and safety impacts of products and services are assessed for improvement.	qualitative	yes
		For certification, whether the health and safety impacts of products and services are assessed for improvement.	qualitative	yes
		For manufacturing and production, whether the health and safety impacts of products and services are assessed for improvement.	qualitative	yes
		For marketing and promotion, whether the health and safety impacts of products and services are assessed for improvement.	qualitative	yes
		For storage distribution and supply, whether the health and safety impacts of products and services are assessed for improvement.	qualitative	yes
		For use and service, whether the health and safety impacts of products and services are assessed for improvement.	qualitative	yes
		For disposal, reuse or recycling, whether the health and safety impacts of products and services are assessed for improvement.	qualitative	yes
		CRESS COMMENTARY: For new construction, whether the health and safety impacts of real estate and infrastructure assets are assessed for improvement.	qualitative	yes
		CRESS COMMENTARY: For management, whether the health and safety impacts of real estate and infrastructure assets are assessed for improvement.	qualitative	yes
PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes.	The total number of incidents of non-compliance with the health and safety of products and services, broken down by incidents of non-compliance with regulations resulting in a fine or penalty.	quantitative	yes
		The total number of incidents of non-compliance with the health and safety of products and services, broken down by incidents of non-compliance with regulations resulting in a warning.	quantitative	yes
		The total number of incidents of non-compliance with the health and safety of products and services, broken down by incidents of non-compliance with voluntary codes.	quantitative	yes
		CRESS COMMENTARY: Incidents of non-compliance with regulations and voluntary codes.	qualitative	yes
		CRESS COMMENTARY: Total number of dangerous occurrences, reportable injuries and fatalities to non-workers on or off a site or assets (including visitors to an asset or site, and members of the public) as a result of non-compliance with regulation and voluntary codes.	quantitative	yes
Product and service labelling			Type of data	Reported
PR3	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.	Whether the following product and service information is required by the organization's procedures for product and service information and labelling: the sourcing of components of the product or service.	qualitative	yes
		Whether the following product and service information is required by the organization's procedures for product and service information and labelling: content, particularly with regard to substances that might produce an environmental or social impact.	qualitative	yes
		Whether the following product and service information is required by the organization's procedures for product and service information and labelling: safe use of the product or service	qualitative	yes
		Whether the following product and service information is required by the organization's procedures for product and service information and labelling: disposal of the product and environmental/social impacts.	qualitative	yes
		Whether the following product and service information is required by the organization's procedures for product and service information and labelling: disposal of the product and environmental/social impacts: other (explain).	qualitative	yes
		The percentage of significant product or service categories covered by and assessed for compliance with such procedures.	quantitative	yes
CRE8	Type and number of sustainability certification, rating and labeling schemes for new construction, management, occupation and redevelopment.	Type of mandatory and voluntary sustainable certification, rating, or labeling schemes in at least one of the following ways: Total number of assets that have achieved a certification, rating or labeling within a portfolio (buildings and construction projects), and level of certification attained; or Percentage of assets certifications, ratings or labels achieved within a portfolio.	qualitative	yes
		Number of mandatory and voluntary sustainable certification, rating, or labeling schemes in at least one of the following ways: Total number of assets that have achieved a certification, rating or labeling within a portfolio (buildings and construction projects), and level of certification attained; or Percentage of assets certifications, ratings or labels achieved within a portfolio.	quantitative	yes
		Building operational performance improvements as a result of the introduction of the certification, rating or labeling schemes compared to the design specification using any of the criteria of the certification, rating or labeling schemes.	qualitative	yes

PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.	The total number of incidents of non-compliance with regulations concerning product and service information and labelling, broken down by incidents of non-compliance with regulations resulting in a fine or penalty.	quantitative	no
		The total number of incidents of non-compliance with regulations concerning product and service information and labelling, broken down by incidents of non-compliance with regulations resulting in a warning.	quantitative	no
		The total number of incidents of non-compliance with regulations concerning product and service information and labelling, broken down by incidents of non-compliance with voluntary codes.	quantitative	no
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	CRESS COMMENTARY: The reporting organization's customers.	qualitative	yes
		Organization-wide practices in place to assess and maintain customer satisfaction.	qualitative	yes
		CRESS COMMENTARY: Results or key conclusions of surveys conducted that were related to the organization as a whole, a major product/service category, significant locations of operation, customer satisfaction trends over time, including conclusions from legacy studies and surveys, specifically client and end user's long-term satisfaction with Construction or Real Estate projects.	qualitative	yes
Marketing communications			Type of data	Reported
PR6	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.	Any codes or voluntary standards relating to marketing communications applied across the organization.	qualitative	yes
		The frequency with which the organization reviews these standards or codes.	quantitative	yes
		Whether the organization sells products that are banned in certain market or are the subject of stakeholder questions or public debate.	qualitative	yes
		How the organization has responded to questions or concerns regarding these products.	qualitative	yes
PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.	The total number of incidents of non-compliance with regulations concerning marketing communications, broken down by incidents of non-compliance with regulations resulting in a fine or penalty.	quantitative	no
		The total number of incidents of non-compliance with regulations concerning marketing communications, broken down by incidents of non-compliance with regulations resulting in a warning.	quantitative	no
		The total number of incidents of non-compliance with regulations concerning marketing communications, broken down by incidents of non-compliance with voluntary codes.	quantitative	no
Customer privacy			Type of data	Reported
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	Total number of substantiated complaints received concerning breaches of customer privacy, categorized by complaints received from outside parties and substantiated by the organization.	quantitative	no
		Total number of substantiated complaints received concerning breaches of customer privacy, categorized by complaints from regulatory bodies.	quantitative	no
		Total number of identified leaks, thefts or losses of customer data.	quantitative	no
Compliance			Type of data	Reported
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.	Total monetary value of significant fines.	quantitative	yes

G3.1 Content Index - Construction and Real Estate Sector Supplement

Application Level

A+

Assured by

KPMG

STANDARD DISCLOSURES PART I: Profile Disclosures

1. Strategy and Analysis

Profile Disclosure	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation
1,1	Statement from the most senior decision-maker of the organization.	Fully	Carta del Presidente			
1.2 ^{COMM}	Description of key impacts, risks, and opportunities.	Fully	<ul style="list-style-type: none"> - FCC preparado para un mundo en transformación - Modelo de negocio equilibrado - Adaptación a nuevos escenarios - La visión a 2020 de FCC - Estructura del Plan Director de Responsabilidad Corporativa 			

2. Organizational Profile

Profile Disclosure	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation
2,1	Name of the organization.	Fully	Contraportada			
2,2	Primary brands, products, and/or services.	Fully	El Grupo FCC en cifras FCC, 24 horas contigo Desafío I,II,III,IV			
2,3	Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures.	Fully	El liderazgo del Grupo FCC - El Grupo FCC en cifras			
2,4	Location of organization's headquarters.	Fully	Contraportada			
2,5	Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report.	Fully	El Grupo FCC en cifras			
2,6	Nature of ownership and legal form.	Fully	Contraportada			
2,7	Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).	Fully	El Grupo FCC en cifras Indicadores de desempeño del Grupo FCC			
2.8 ^{COMM}	Scale of the reporting organization.	Fully				
2,9	Significant changes during the reporting period regarding size, structure, or ownership.	Fully	- Alcance del Informe			
2,10	Awards received in the reporting period.	Fully	Reconocimientos a la labor de sostenibilidad del Grupo FCC			

Profile Disclosure	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation
3. Report Parameters						
Profile Disclosure	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation
3.1	Reporting period (e.g., fiscal/calendar year) for information provided.	Fully	Cómo se ha elaborado el informe			
3.2	Date of most recent previous report (if any).	Fully	2010			
3.3	Reporting cycle (annual, biennial, etc.)	Fully	Anual			
3.4	Contact point for questions regarding the report or its contents.	Fully	rcorporativa@fcc.es			
3.5	Process for defining report content.	Fully	Los asuntos materiales que se extrajeron de la participación de los grupos de interés y que son los pilares del Plan Director, se agrupan en: - Comportamiento ejemplar: que englobaría temas relacionados con la ética e integridad y las personas del Grupo FCC. - Servicios inteligentes: que englobaría la I+D, la Estrategia de Cambio Climático y los temas ambientales - Conexión ciudadana: hace referencia a la contribución de la compañía a la sociedad y el compromiso social			
3.6 ^{COMM}	Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). See GRI Boundary Protocol for further guidance.	Fully	Alcance del Informe			
3.7	State any specific limitations on the scope or boundary of the report (see completeness principle for explanation of scope).	Fully	Alcance del Informe			
3.8 ^{COMM}	Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organizations.	Fully	Alcance del Informe			
3.9	Data measurement techniques and the bases of calculations, including assumptions and techniques underlying estimations applied to the compilation of the Indicators and other information in the report. Explain any decisions not to apply, or to substantially diverge from, the GRI Indicator Protocols.	Fully	FCC Construcción verifica su inventario de emisiones de GEI Alcance del Informe			
3.10	Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g., mergers/acquisitions, change of base years/periods, nature of business, measurement methods).	Fully	Cómo se ha elaborado el informe			
3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.	Fully	Alcance del Informe			
3.12	Table identifying the location of the Standard Disclosures in the report.	Fully	Índice de contenidos			
3.13	Policy and current practice with regard to seeking external assurance for the report.	Fully	Informe de Revisión Independiente			

Profile Disclosure	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation
4. Governance, Commitments, and Engagement						
Profile Disclosure	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation
4,1	Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight.	Fully	Consejo de Administración			
4,2	Indicate whether the Chair of the highest governance body is also an executive officer.	Fully	IAGC- pág. 11			
4,3	For organizations that have a unitary board structure, state the number and gender of members of the highest governance body that are independent and/or non-executive members.	Fully	Consejo de Administración, IAGC- pág. 11			
4,4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.	Fully	Junta General de Accionistas			
4,5	Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organization's performance (including social and environmental performance).	Fully	IAGC- pág. 17			
4,6	Processes in place for the highest governance body to ensure conflicts of interest are avoided.	Fully	IAGC- pág. 37			
4,7	Process for determining the composition, qualifications, and expertise of the members of the highest governance body and its committees, including any consideration of gender and other indicators of diversity.	Fully	IAGC- pág. 24			
4,8	Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation.	Fully	- Plan Director de Sostenibilidad 2012-2014 - El Código Ético de FCC - Presencia en asociaciones y foros de RSC			
4,9	Procedures of the highest governance body for overseeing the organization's identification and management of economic, environmental, and social performance, including relevant risks and opportunities, and adherence or compliance with internationally agreed standards, codes of conduct, and principles.	Fully	Comisiones Control y gestión de riesgos IAGC- pág. 45			
4,10	Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.	Fully	Comisiones Control y gestión de riesgos IAGC- pág. 45			
4,11	Explanation of whether and how the precautionary approach or principle is addressed by the organization.	Fully	Comisiones Control y gestión de riesgos IAGC- pág. 45			
4,12	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses.	Fully	3.2. Presencia en asociaciones y foros de RSC			
4,13	Memberships in associations (such as industry associations) and/or national/international advocacy organizations in which the organization: * Has positions in governance bodies; * Participates in projects or committees; * Provides substantive funding beyond routine membership dues; or * Views membership as strategic.	Fully	3.2. Presencia en asociaciones y foros de RSC			

Profile Disclosure	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation	
4.14 ^{COMM}	List of stakeholder groups engaged by the organization.	Fully	Los Grupos de interés identificados por el Grupo FCC son: los accionistas e inversores, los empleados, los proveedores y contratistas, las Administraciones públicas y reguladores, los clientes				
4.15	Basis for identification and selection of stakeholders with whom to engage.	Fully	3.1 La Comunicación con los grupos de interés				
4.16	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.	Fully	3.1 La comunicación con los grupos de interés 3.1.5.1. Comunicación con los clientes 3.1.5.2. La satisfacción del cliente				
4.17	Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting.	Fully	3.1 La Comunicación con los grupos de interés				
STANDARD DISCLOSURES PART II: Disclosures on Management Approach (DMAs)							
G3 DMA	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation	To be reported in
DMA EC	Disclosure on Management Approach EC	Fully					
Aspects							
	Economic Performance ^{COMM}	Fully	-Contexto económico 2011 - Indicadores- Indicadores económicos				
	Market presence	Fully	El Grupo FCC en cifras				
	Indirect Economic Impacts ^{COMM}	Fully	-Contexto económico 2011 - Indicadores- Indicadores económicos				
DMA EN	Disclosure on Management Approach EN	Fully					
Aspects							
	Materials ^{COMM}	Fully	3.1.1 Fomentando un uso sostenible de los materiales				
	Energy ^{COMM}	Fully	2.3 Reduciendo las emisiones en los negocios				
	Water ^{COMM}	Fully	3.1.2.1 Consumo de agua				
	Biodiversity ^{COMM}	Fully	3.2 Protección de la biodiversidad				
	Emissions, effluents and waste ^{COMM}	Fully	2.2. La lucha contra el cambio climático estratégica en el Grupo FCC Emisiones				
	Land Degradation, Contamination and Remediation	Fully	3.2 Protección de la biodiversidad				
	Products and Services ^{COMM}	Fully	3.1.5.3. Ciclo de vida de los productos y servicios				
	Compliance	Fully	3.1.Eco-eficiencia				
	Transport ^{COMM}	Fully	2.3.2. servicios - vehículos respetuosos con el medio ambiente				
	Overall	Fully	II. SERVICIOS INTELIGENTES				

Profile Disclosure	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation	
DMA LA	Disclosure on Management Approach LA	Partially					
Aspects	Employment ^{COMM}	Fully	3.1. Fomento y atracción del talento en el Grupo FCC				
	Labor/management relations	Fully	3.1. Fomento y atracción del talento en el Grupo FCC				
	Occupational Health and Safety ^{COMM}	Fully	3.4. La seguridad y salud, prioridad en el Grupo FCC				
	Training and Education ^{COMM}	Fully	3.2. Apuesta continua por el desarrollo del capital humano				
	Diversity and equal opportunity ^{COMM}	Fully	3.1.2. La igualdad de oportunidades				
	Equal remuneration for women and men	Not			Not available	En la actualidad, la compañía no dispone de mecanismos de medición de esta información, comprometiéndose a reportarlo en el 2014	2014
	DMA HR	Disclosure on Management Approach HR	Partially				
Aspects	Investment and procurement practices ^{COMM}	Fully	3.1.2. La igualdad de oportunidades				
	Non-discrimination ^{COMM}	Fully	3.1.2. La igualdad de oportunidades				
	Freedom of association and collective bargaining	Fully	2.1. El Código Ético, garante de la correcta actuación en el Grupo FCC				
	Child labor ^{COMM}	Fully	2.1.2. Control de irregularidades y solución de consultas a través del Canal de comunicación interna				
	Prevention of forced and compulsory labor ^{COMM}	Fully	2.1.2. Control de irregularidades y solución de consultas a través del Canal de comunicación interna				
	Security Practices ^{COMM}	Not			Not applicable	Segun las actividades de la compañía y las áreas geográficas en las que opera, este indicador no es relevante.	
	Indigenous rights	Fully	La compañía no opera en lugares en los que pueda verse vulnerado el derecho de poblaciones indígenas				
	Assessment	Fully	2.1.2. Control de irregularidades y solución de consultas a través del Canal de comunicación interna				
	Remediation	Fully	2.1.2. Control de irregularidades y solución de consultas a través del Canal de comunicación interna				

Profile Disclosure	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation
DMA SO	Disclosure on Management Approach SO	Fully				
Aspects	Local communities ^{COMM}	Fully	1.3. Los proyectos del Grupo FCC y la evaluación de su impacto social			
	Corruption ^{COMM}	Fully	2.1. El Código Ético, garante de la correcta actuación en el Grupo FCC 2.1.2. Control de irregularidades y solución de consultas a través del Canal de comunicación interna			
	Public policy	Fully	2.1. El Código Ético, garante de la correcta actuación en el Grupo FCC 2.1.2. Control de irregularidades y solución de consultas a través del Canal de comunicación interna			
	Anti-competitive behavior ^{COMM}	Fully	2.1. El Código Ético, garante de la correcta actuación en el Grupo FCC 2.1.2. Control de irregularidades y solución de consultas a través del Canal de comunicación interna			
	Compliance	Fully	2.1. El Código Ético, garante de la correcta actuación en el Grupo FCC 2.1.2. Control de irregularidades y solución de consultas a través del Canal de comunicación interna			
	DMA PR	Disclosure on Management Approach PR	Fully			
Aspects	Customer health and safety ^{COMM}	Fully	3.1.5.3.Ciclo de vida de los productos y servicios			
	Product and service labelling ^{COMM}	Fully	1.1.1. La innovación en Construcción y Cemento			
	Marketing communications	Fully	3.1.5.3. Ciclo de vida de los productos y servicios			
	Customer privacy	Fully	3.1.5.1. Comunicación con los clientes			
	Compliance	Fully	3.1.5.1. Comunicación con los clientes			

Profile Disclosure	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation	
STANDARD DISCLOSURES PART III: Performance Indicators							
Economic							
Performance Indicator	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for Omission	Explanation	To be reported in
Economic performance							
EC1 _{COMM}	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.	Fully	Indicadores- Indicadores económicos				
EC2 _{COMM}	Financial implications and other risks and opportunities for the organization's activities due to climate change and other sustainability issues.	Fully	2.1 Los riesgos del carbono, una prioridad en nuestros negocios 2.2. La lucha contra el cambio climático estratégica en el Grupo FCC				
EC3	Coverage of the organization's defined benefit plan obligations.	Fully	No existen planes de pensiones para empleados				
EC4	Significant financial assistance received from government.	Fully	Indicadores- Indicadores económicos				
Market presence							
EC5	Range of ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation.	Fully	Indicadores- Indicadores comunidad				
EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.	Fully	Indicadores- Indicadores económicos				
EC7 _{COMM}	Procedures for local hiring and proportion of senior management and all direct employees, contractors and sub-contractors hired from the local community at significant locations of operation.	Partially	3.1 Fomento y atracción del talento	La proporción de directivos en áreas locales y la definición de directivo considerada	Not available	Actualmente la compañía no dispone de información para reportar la proporción de personas contratadas en contratas y subcontratas por cada categoría y área geográfica	2018
Indirect economic impacts							
EC8 _{COMM}	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.	Fully	1.3. Los proyectos del Grupo FCC y la evaluación de su impacto social 2. Voluntariado corporativo				
EC9 _{COMM}	Understanding and describing significant indirect economic impacts, including the extent of impacts.	Fully	1.3. Los proyectos del Grupo FCC y la evaluación de su impacto social 2. Voluntariado corporativo				
Environmental							
Performance Indicator	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for Omission	Explanation	To be reported in
Materials							
EN1 _{COMM}	Materials used by weight, value or volume.	Fully	Indicadores- Eficiencia y tecnología				
EN2 _{COMM}	Percentage of materials used that are recycled and reused input materials.	Fully	Indicadores- Eficiencia y tecnología				

Profile Disclosure	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation
Energy						
EN3 _{COMM}	Direct energy consumption by primary energy source.	Fully	Indicadores- Energía y cambio climático			
EN4 _{COMM}	Indirect energy consumption by primary source.	Fully	Indicadores- Energía y cambio climático			
CRE1	Building energy intensity.	Not			Not applicable	No es relevante para la compañía, al tratarse de un indicador asociado a real estate, cuya actividad no es relevante en el Grupo FCC
EN5 _{COMM}	Energy saved due to conservation and efficiency improvements.	Fully	2.4.2. Consumo de energía renovable y combustibles alternativos			
EN6 _{COMM}	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.	Fully	La innovación en Aqualia al servicio de la eficiencia y la mitigación del cambio climático			
EN7	Initiatives to reduce indirect energy consumption and reductions achieved.	Not				
Water						
EN8 _{COMM}	Total water withdrawal by source.	Fully	3.1.2.1 Consumo de agua Indicadores- Eficiencia y tecnología			
EN9 _{COMM}	Water sources significantly affected by withdrawal of water.	Fully	3.1.2.1 Consumo de agua -gráficos			
EN10 _{COMM}	Percentage and total volume of water recycled and reused.	Fully	3.1.2.1 Consumo de agua Indicadores- Consumo de agua reciclada			
CRE2	Building water intensity.	Not			Not applicable	No es relevante para la compañía, al tratarse de un indicador asociado a real estate, cuya actividad no es relevante en el Grupo FCC
Biodiversity						
EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	Fully	3.2 Protección de la biodiversidad			
EN12 _{COMM}	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	Fully	3.2 Protección de la biodiversidad			
EN13 _{COMM}	Habitats protected or restored.	Fully	3.2 Protección de la biodiversidad			
EN14	Strategies, current actions, and future plans for managing impacts on biodiversity.	Fully	3.2 Protección de la biodiversidad			
EN15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.	Not				

Profile Disclosure	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation
Emissions, effluents and waste						
EN16 _{COMM}	Total direct and indirect greenhouse gas emissions by weight.	Fully	2.3 Reduciendo las emisiones en los negocios Indicadores- Energía y cambio climático			
EN17 _{COMM}	Other relevant indirect greenhouse gas emissions by weight.	Fully	2.3 Reduciendo las emisiones en los negocios Indicadores- Energía y cambio climático			
CRE3	Greenhouse gas emissions intensity from buildings.	Not			Not applicable	No es relevante para la compañía, al tratarse de un indicador asociado a real estate, cuya actividad no es relevante en el Grupo FCC
CRE4	Greenhouse gas emissions intensity from new construction and redevelopment activity.	Fully	2.3 Reduciendo las emisiones en los negocios/construcción			
EN18 _{COMM}	Initiatives to reduce greenhouse gas emissions and reductions achieved.	Fully	2.4. Energías renovables: una vía más para la mitigación del cambio climático			
EN19	Emissions of ozone-depleting substances by weight.	Fully	3.1.3. Emisiones a la atmósfera			
EN20	NOx, SOx, and other significant air emissions by type and weight.	Fully	3.1.3. Emisiones a la atmósfera			
EN21 _{COMM}	Total water discharge by quality and destination.	Fully	Indicadores- Eficiencia y tecnología			
EN22 _{COMM}	Total weight of waste by type and disposal method.	Fully	3.1.5 hacia una gestión óptima de los residuos Indicadores- Eficiencia y tecnología			
EN23	Total number and volume of significant spills.	Fully	3.1.4 Control de los vertidos y prevención de los derrames			
EN24	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally.	Not				
EN25	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff.	Not				
Land Degradation, Contamination and Remediation						
CRE5	Land and other assets remediated and in need of remediation for the existing or intended land use according to applicable legal designations.	Fully	3.2 Protección de la biodiversidad			
Products and services						
EN26 _{COMM}	Initiatives to enhance efficiency and mitigate environmental impacts of products and services, and extent of impact mitigation.	Partially	1.1.2 La innovación en Medio Ambiente -La innovación en Aqualia al servicio de la eficiencia y la mitigación del cambio climático 3.2 Protección de la biodiversidad	El impacto ambiental producido de forma cuantitativa y los productos y servicios que han sido mitigados durante el periodo de reporte	Not available	aún no se han establecido los sistemas para la cuantificación de la reducción de los impactos ambientales asociada a estas iniciativas, pero que se está desarrollando un proyecto de indicadores clave en este sentido 2014

Profile Disclosure	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation	To be reported in
EN27	Percentage of products sold and their packaging materials that are reclaimed by category.	Not			Not material	Indicador no material para el Grupo FCC, dado que no se ponen en el mercado productos que deban ser recuperados al final de su vida útil (por ejemplo neumáticos, equipos eléctricos y electrónicos, entre otros)	
Compliance							
EN28	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	Fully	3.1 Eco-eficiencia				
Transport							
EN29 _{COMM}	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.	Not					
Overall							
EN30	Total environmental protection expenditures and investments by type.	Not					
Social: Labor Practices and Decent Work							
Performance Indicator	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for Omission	Explanation	To be reported in
Employment							
LA1 _{COMM}	Total workforce by employment type, employment contract, and region, broken down by gender.	Fully	3.1. Fomento y atracción del talento en el Grupo FCC				
LA2	Total number and rate of new employee hires and employee turnover by age group, gender, and region.	Partially	3.1. Fomento y atracción del talento en el Grupo FCC	-Nuevas contrataciones Rotación por género	Not available	Actualmente, no se dispone del número de nuevas contrataciones a nivel país ni de la rotación desagregada por género.	2014
LA3 _{COMM}	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.	Fully	Todos los empleados de la compañía disponen de los mismos beneficios sociales				
LA15	Return to work and retention rates after parental leave, by gender.	Not			Not available	Actualmente, el Grupo FCC no dispone de sistemas capaces de media esta información. Se reportará en 2014	2014
Labor/management relations							
LA4	Percentage of employees covered by collective bargaining agreements.	Fully	100% en España				
LA5	Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements.	Fully	3.1.3 Diálogo con los empleados				

Profile Disclosure	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation
Occupational health and safety						
LA6	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs.	Partially	3.4 La seguridad y salud, prioridad en el Grupo FCC	The percentage of the total workforce represented in formal joint management-worker health and safety committees.	Not available	Actualmente, la compañía no dispone del porcentaje preciso de empleados que formen parte de comités de salud y seguridad en algunos países, aunque la política de Seguridad y Salud y la monitorización de la accidentalidad y la efectividad de las medidas a través de indicadores cubre la totalidad de la plantilla.
LA7 _{COMM}	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region and by gender.	Fully	3.4.1 Cultura de cero accidentes Indicadores			
CRE6	Percentage of the organization operating in verified compliance with an internationally recognized health and safety management system.	Fully	3.4 La seguridad y salud, prioridad en el Grupo FCC			
LA8 _{COMM}	Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.	Fully	3.4.1 Cultura de cero accidentes Indicadores			
LA9	Health and safety topics covered in formal agreements with trade unions.					
Training and education						
LA10 _{COMM}	Average hours of training per year per employee by gender, and by employee category.	Fully	3.1 Apuesta continua por el desarrollo del capital humano			
LA11	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	Fully	3.1 Apuesta continua por el desarrollo del capital humano			
LA12	Percentage of employees receiving regular performance and career development reviews, by gender.	Not			Not available	el Grupo FCC actualmente está rediseñando los sistemas de evaluación del desempeño global, con el objetivo de hacerlos comunes a todos los empleados. El modelo incluye un proceso anual de planificación de objetivos, seguimiento y evaluación del desempeño.
Diversity and equal opportunity						
LA13 _{COMM}	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.	Fully	3.1 Fomento y atracción del talento 3.1.1 La diversidad del equipo FCC - IAGC- pag. 10			
Equal remuneration for women and men						
LA14 _{COMM}	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation.	Not			Not available	En la actualidad, la compañía no dispone de mecanismos de medición de esta información, comprometiéndose a reportarlo en el 2014

Profile Disclosure	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation	
Social: Human Rights							
Performance Indicator	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for Omission	Explanation	To be reported in
Investment and procurement practices							
HR1	Percentage and total number of significant investment agreements and contracts that include clauses incorporating human rights concerns, or that have undergone human rights screening.	Partially	4.1 Los principios éticos del Grupo FCC, también en la Cadena de Compras y Suministros	Porcentaje de contratos que incluyen cláusulas de derechos humanos	Not available	Actualmente, el Grupo FCC no dispone de este dato a nivel mundial. Aunque en España se considera que todos los proveedores firman una cláusula relativa al Pacto Mundial	2016
HR2	Percentage of significant suppliers, contractors and other business partners that have undergone human rights screening, and actions taken.	Fully	4.1 Los principios éticos del Grupo FCC, también en la Cadena de Compras y Suministros				
HR3	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.	Fully	2.1.1. Formación sobre el Código Ético				
Non-discrimination							
HR4 _{COMM}	Total number of incidents of discrimination and corrective actions taken.	Fully	2.1.1. Control de irregularidades y solución de consultas a través del Canal de comunicación interna				
Freedom of association and collective bargaining							
HR5	Operations and significant suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and actions taken to support these rights.	Fully	3.1.3 Diálogo con los empleados				
Child labor							
HR6 _{COMM}	Operations and significant suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor.	Fully	2.1. El Código Ético, garante de la correcta actuación en el Grupo FCC				
Forced and compulsory labor							
HR7	Operations and significant suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor.	Fully	2.1. El Código Ético, garante de la correcta actuación en el Grupo FCC				
Security practices							
HR8	Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations.	Not					
Indigenous rights							
HR9	Total number of incidents of violations involving rights of indigenous people and actions taken.	Not					
Assessment							
HR10	Percentage and total number of operations that have been subject to human rights reviews and/or impact assessments.	Fully	4.1 Los principios éticos del Grupo FCC, también en la Cadena de Compras y Suministros				
Remediation							
HR11	Number of grievances related to human rights filed, addressed and resolved through formal grievance mechanisms.	Fully	2.1.2. Control de irregularidades y solución de consultas a través del Canal de comunicación interna				

Profile Disclosure	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation	
Social: Society							
Performance Indicator	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for Omission	Explanation	To be reported in
Local communities							
SO1 _{COMM}	Percentage of operations with implemented local community engagement, impact assessments, and development programs.	Fully	1.3. Los proyectos del Grupo FCC y la evaluación de su impacto social				
SO9 _{COMM}	Operations with significant potential or actual negative and positive impacts on local communities.	Partially	1.3. Los proyectos del Grupo FCC y la evaluación de su impacto social	La cuantificación de los impactos producidos	Not available	Actualmente, el Grupo FCC no dispone de sistemas capaces de medir esta información. Se reportará en 2013	2014
SO10	Prevention and mitigation measures implemented in operations with significant potential or actual negative impacts on local communities.	Fully	1.3. Los proyectos del Grupo FCC y la evaluación de su impacto social				
CRE7	Number of persons voluntarily and involuntarily displaced and/or resettled by development, broken down by project.	Not			Not material	Actualmente, la compañía no ha detectado operaciones en las que exista un riesgo de desplazamiento o reubicación de personas.	
Corruption							
SO2	Percentage and total number of business units analyzed for risks related to corruption.	Fully	1.2. Control y gestión de riesgos				
SO3	Percentage of employees trained in organization's anti-corruption policies and procedures.	Fully	2.1.3. Formación sobre el Código Ético				
SO4	Actions taken in response to incidents of corruption.	Fully	2.1.2. Control de irregularidades y solución de consultas a través del Canal de comunicación interna				
Public policy							
SO5 _{COMM}	Public policy positions and participation in public policy development and lobbying.	Fully	2.1. El Código Ético, garante de la correcta actuación en el Grupo FCC				
SO6	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.	Fully	2.1. El Código Ético, garante de la correcta actuación en el Grupo FCC				
Anti-competitive behavior							
SO7	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.	Not					
Compliance							
SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	Fully	3.1 Eco-eficiencia				

Profile Disclosure	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation	
Social: Product Responsibility							
Performance Indicator	Description	Reported	Cross-reference/Direct answer	If applicable, indicate the part not reported	Reason for omission	Explanation	To be reported in
Customer health and safety							
PR1 _{COMM}	Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures.	Fully	3.1.5.3 Ciclo de vida de los productos y servicios				
PR2 _{COMM}	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes.	Fully	3.1.5.3 Ciclo de vida de los productos y servicios				
Product and service labelling							
PR3 _{COMM}	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.	Fully	Por el momento no se han detectado productos o servicios de la compañía sujetos a requerimientos de etiquetado				
CRE8	Type and number of sustainability certification, rating and labeling schemes for new construction, management, occupation and redevelopment.	Fully	1.1.1. La innovación en Construcción y Cemento				
PR4 _{COMM}	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.						
PR5 _{COMM}	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	Fully	3.1.5.2. La satisfacción del cliente				
Marketing communications							
PR6	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.	Fully	La compañía no se ha adherido a ningún código voluntario de publicidad o patrocinio				
PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.	Not					
Customer privacy							
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	Not					
Compliance							
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.	Fully	No se han registrado multas por incumplimiento de normas relativas a producto o servicios prestados				