

GRI-G4 Content Index

Part I. General Standard Disclosures

GRI	Description of the indicator	ISO 26000 Core subjects and issues	IPECA Indicator	Sustainable Development Goals	Global Compact Principles	Reference in the Management Report, Reports or online	Verification
Strategy and Analysis							
G4-1	Statement about the relevance of sustainability to the organization and its strategy for addressing sustainability	6.2 Organizational governance				Message from the CEO	√
G4-2	Key effects, risks and opportunities	6.2 Organizational governance				Section 1. Summary of main events Section 2.4. Corporate Governance Section 6.1. Climate change Appendix II: Risks	√
Organization profile							
G4-3	Name of the organization					2017 Consolidated Financial Statements - Note 1 General Information	
G4-4	Primary brands and products and services					Section 2.1 Business model Section 5.1 <i>Upstream</i> Section 5.2 <i>Downstream</i>	√
G4-5	Location of organization's headquarters					2017 Consolidated Financial Statements - Note 1 General Information	
G4-6	Number of countries where the organization operates, and names of countries where either the organisation has significant operations or that are specifically relevant to the sustainability topics covered in the report					Section 2.2 Repsol around the world Section 5. Performance by business areas	√
G4-7	Nature of ownership and legal form					2017 Consolidated Financial Statements - Note 1 General Information 2017 Consolidated Financial Statements - Note 6 Intangible Assets	√
G4-8	Markets served (including geographical breakdown, sectors served and types of customers/ and beneficiaries)					Section 2.2. Repsol around the world Section 5.1. <i>Upstream</i> Section 5.2. <i>Downstream</i>	√
G4-9	Scale of the organization					Section 2.1. Business model Section 2.2. Repsol around the world Section 2.3. Corporate Structure	√
G4-10	Workforce by employment contract, employment types, region and gender			8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	P6	Section 6. Sustainability - 6.2. People - Our human team Appendix III: GRI Indicators - PART I Company profile	√ (1)

GRI	Description of the indicator	ISO 26000 Core subjects and issues	IPECA Indicator	Sustainable Development Goals	Global Compact Principles	Reference in the Management Report, Reports or online	Verification
G4-11	Percentage of total employees covered by collective agreements	6.4 Labor practices 6.4.3 Employment and employment relationships		8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	P3	Appendix III: GRI Indicators - PART I Company profile	√
G4-12	Description of the organization's supply chain	6.4 Labor practices 6.4.3 Employment and employment relationships. 6.4.4 Work conditions and social protection 6.4.5 Social dialogue 6.3.10 Fundamental principles and rights at work				Section 6.8. Supply chain	√ (2)
G4-13	Significant changes during the reporting period regarding the organization's size, structure, ownership or its supply chain					2017 Consolidated Financial Statements - Note 1 General Information- 1.4. Main changes in consolidation perimeter	√
G4-14	Description of the how the precautionary principle is addressed by the organization	6.2 Organizational governance				Section 2.4. Corporate Governance Section 6.1 Climate change Section 6.3 Safe operation Section 6.4 Environment Appendix II: Risks	√
G4-15	List of externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes	6.2 Organizational governance				https://repsol.energy/es/sostenibilidad/iniciativas-y-adhesiones/index.cshtml	√
G4-16	List of national and international advocacy organizations and memberships of associations to which the organization belongs	6.2 Organizational governance				https://repsol.energy/es/sostenibilidad/iniciativas-y-adhesiones/index.cshtml	√
Identified material aspects and boundary							
G4-17	List of entities included in the organization's consolidated financial statements and equivalent documents					2.3. Organizational structure 2017 Consolidated Financial Statements - Appendix I: Main companies comprising the Repsol Group	√
G4-18	Process for defining the report content					Appendix III: GRI Indicators - PART I Materiality and stakeholders	√
G4-19	Material aspects identified in the process for defining report content					Appendix III: GRI Indicators - PART I Materiality and stakeholders	√
G4-20	Scope of the report					About this report	√
G4-21	Limits in terms of Aspect Boundaries					About this report	√
G4-22	Effects of any restatement of information provided in previous reports and the reasons for such restatements					There were no significant restatements in the period. The scope used for preparation of supply chain information published in 2016 has been revised.	√
G4-23	Significant changes from previous reporting periods in the Scope and Aspect Boundaries					About this report Section 6.8. Supply chain	√
Stakeholder engagement							
G4-24	Stakeholders groups engaged by the organization	6.2 Organizational governance				Section 2.4. Corporate Governance	√

GRI	Description of the indicator	ISO 26000 Core subjects and issues	IPECA Indicator	Sustainable Development Goals	Global Compact Principles	Reference in the Management Report, Reports or online	Verification
G4-25	Criteria for identification and selection of stakeholders	6.2 Organizational governance				Appendix III: GRI Indicators - PART I - Materiality and stakeholders	√
G4-26	Organization's approach to stakeholder engagement	6.2 Organizational governance				https://repsol.energy/es/sostenibilidad/nuestro-modelo/index.cshtml	√
G4-27	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.	6.2 Organizational governance				Appendix III: GRI Indicators - PART I - Materiality and stakeholders	√
Report profile							
G4-28	Reporting period for information provided	6.2 Organizational governance				2017	√
G4-29	Date of most recent previous report	6.2 Organizational governance				For 2016, which was published in the first half of 2017	√
G4-30	Reporting cycle	6.2 Organizational governance				Yearly	√
G4-31	Contact point for questions regarding the report or its contents	6.2 Organizational governance				Questions, queries, suggestions or any other questions related to this report can be sent to the Shareholders' Office, by telephone at +34 900 100 100 or via email, to infoaccionistas@repsol.com or to repsolteesucha@repsol.com	√
G4-32	In accordance option chosen by the organization	6.2 Organizational governance				About this report	√
G4-33	Organization's policy and current practice with regard to seeking external assurance for of the report	6.2 Organizational governance				See Deloitte letter of verification at Repsol.com	√
Governance							
G4-34	Governance structure of the organization	6.2 Organizational governance				Section 2.4 Corporate Governance Appendix VI: 2017 Annual Corporate Governance Report - A2. Give details on the direct and indirect holders of significant interests excluding directors Appendix VI: 2017 Annual Corporate Governance Report - C1.2 Members of the Board of Directors Appendix VI: 2017 Annual Corporate Governance Report - C1.16 Members of top management Appendix VI: 2017 Annual Corporate Governance Report - C2. Committees of the Board	√
G4-35	Process for delegating authority for economic, environmental and social topics from the highest governance body to senior executives and other employees	6.2 Organizational governance				Section 2.4. Corporate Governance Section 6.1 Climate change	√
G4-36	Processes for consultation between stakeholders and the highest governance body on economic, environmental and social topics	6.2 Organizational governance				Appendix VI: 2017 Annual Corporate Governance Report - C2 Committees of the Board - Audit and Control Committee Appendix VI: 2017 Annual Corporate Governance Report - C2 Committees of the Board - Sustainability Committee Section 2.4 Corporate Governance	√

GRI	Description of the indicator	ISO 26000 Core subjects and issues	IPECA Indicator	Sustainable Development Goals	Global Compact Principles	Reference in the Management Report, Reports or online	Verification
G4-37	Processes for consultation between stakeholders and the highest governance body on economic, environmental and social topics	6.2 Organizational governance		16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels		Section 2.4 Corporate Governance	√
G4-38	Composition of the highest governance body and its committees	6.2 Organizational governance		5. Achieve gender equality and empower all women and girls 16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels		Appendix VI: 2017 Annual Corporate Governance Report - C.1.2 Members of the Board of Directors Appendix VI: 2017 Annual Corporate Governance Report - C.2. Committees of the Board	√
G4-39	Indicate whether the Chair of the highest governance body is also an executive officer	6.2 Organizational governance		16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels		Appendix III: GRI Indicators - PART I Company profile	√
G4-40	Nomination and selection processes for the highest governance body and its committees	6.2 Organizational governance		5. Achieve gender equality and empower all women and girls 16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels		Directors selection policy: https://repsol.energy/es/accionistas-inversores/gobierno-corporativo/comisiones-del-consejo-de-administracion/comision-de-nombramientos/index.cshmlhttps://www.repsol.energy/imagenes/global/es/politica_de_seleccion_consejeros_tcm13-66877.pdf Anexo VI: 2017 Annual Corporate Governance Report - C.1.19. Procedures for selection, appointment, re-election, assessment and removal of directors.	√
G4-41	Processes for the highest governance body to ensure conflicts of interest are avoided and managed	6.2 Organizational governance		16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels		Appendix VI: 2017 Annual Corporate Governance Report - D.1 Competent body and procedure for approving related party and inter-company transactions Appendix VI: 2017 Annual Corporate Governance Report - D.6. Mechanisms to detect, define and resolve possible conflicts of interest between the company and/or its group, and its directors, executives or controlling shareholders	
G4-42	Highest governance body's and senior executives' roles in the development, approval and updating of the organization's purpose, value or mission statements, strategies, policies and goals related to economic, environmental and social impacts of the organization	6.2 Organizational governance				Regulations of the Board of Directors - Article5 https://www.repsol.energy/imagenes/global/es/Reglamento_Consejo_Administracion_27072016_tcm13-13029.pdf	√
G4-43	Measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental and social topics	6.2 Organizational governance		4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all		Section 2.4. Corporate Governance	√
G4-44	Processes for evaluation of the highest governance body's performance with respect to governance of economic, environmental and social topics and actions taken in response	6.2 Organizational governance				Bylaws of Repsol S.A.- Article45 quarter. Assesment of the Board Regulations of the Board of Directors - Article 11 https://www.repsol.energy/imagenes/global/es/reglamento_consejo_administracion_27072016_tcm13-13029.pdf Appendix VI: 2017 Annual Corporate Governance Report - C.1.20 Describe the process of assessment and the areas assessed by the Board of Directors Section 2.4. Corporate Governance	√

GRI	Description of the indicator	ISO 26000 Core subjects and issues	IPECA Indicator	Sustainable Development Goals	Global Compact Principles	Reference in the Management Report, Reports or online	Verification
G4-45	Highest governance body's role in the identification and management of the economic, environmental and social impacts, risks and opportunities and in the implementation of due diligence processes	6.2 Organizational governance		16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels		Appendix VI: 2017 Annual Corporate Governance Report - E. Risk control and management systems Appendix VI: 2017 Annual Corporate Governance Report - F. Internal risks management and control systems over financial reporting (ICFR)	√
G4-46	Highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental and social topics	6.2 Organizational governance				Appendix VI: 2017 Annual Corporate Governance Report - E. Risk control and management systems Appendix VI: 2017 Annual Corporate Governance Report - F. Internal risks management and control systems over financial reporting (ICFR)	√
G4-47	Frequency of the highest governance body's review of economic, environmental and social impacts, risks and opportunities	6.2 Organizational governance				Appendix VI: 2017 Annual Corporate Governance Report - E. Risk control and management systems Appendix VI: 2017 Annual Corporate Governance Report - F. Internal risks management and control systems over financial reporting (ICFR)	√
G4-48	Highest committee or position that formally reviews and approves the organization's sustainability report and ensures that all material Aspects are covered	6.2 Organizational governance				Appendix VI: 2017 Annual Corporate Governance Report - C2 Committees of the Board - Sustainability Committee	√
G4-49	Process for communicating critical concerns to the highest governance body	6.2 Organizational governance				Section 2.4. Corporate Governance	√
G4-50	Nature and total number of critical concerns that were communicated to the highest governance body and the mechanisms used to address and resolve them	6.2 Organizational governance				Section 2.4. Corporate Governance	√
G4-51	Remuneration policies for the highest governance body and senior executives in relation to the organization's performance	6.2 Organizational governance				Appendix VI: 2017 Annual Corporate Governance Report - C2 Committees of the Board - Compensation Committee 2017 Annual report on the remuneration of Directors Remuneration Policy of the Directors of Repsol, S.A. - https://www.repsol.energy/imagenes/global/en/Pol%C3%ADtica_de_Remuneraciones_EN_VF_tcm14-64095.pdf	√
G4-52	Process for determining remuneration	6.2 Organizational governance				2017 Consolidated Financial Statements - Note 27. Remuneration of Board members and executive officers Compensation Committee 2017 Annual report on the remuneration of Directors Appendix VI: 2017 Annual Corporate Governance Report - C2 Committees of the Board - Sustainability Committee	√
G4-53	Mechanisms for seeking and taking into account the opinion of stakeholders regarding remuneration	6.2 Organizational governance		16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels		Appendix III: GRI Indicators - PART I Company profile	√
G4-54	Ratio for the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees in the same country	6.2 Organizational governance				Appendix III: GRI Indicators - PART I Company profile	√

GRI	Description of the indicator	ISO 26000 Core subjects and issues	IPECA Indicator	Sustainable Development Goals	Global Compact Principles	Reference in the Management Report, Reports or online	Verification
G4-55	Ratio of percentage increase in annual total compensation for the organization's highest-paid individual in each country of significant operations to the median percentage increase in annual total compensation for all employees in the same country	6.2 Organizational governance				Appendix III: GRI Indicators - PART I Company profile	√
Ethics and Integrity							
G4-56	Organization's values, principles, standards and norms of behavior			16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels		Code of ethics and conduct. Section 6.7. Ethics and Compliance About this report	√
G4-57	Internal and external mechanisms for seeking advice on ethical and lawful behavior, and matters related to organizational integrity			16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels		Repsol Ethics & Compliance Channel. Section 6.7. Ethics and Compliance	√
G4-58	Internal and external mechanisms for reporting concerns about unethical and lawful conduct, and matters related to organizational integrity			16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels		Repsol Ethics & Compliance Channel. Section 6.7. Ethics and Compliance	√

Part II. Specific Standard Disclosures

GRI	Description of the indicator	ISO 26000 Core subjects and issues	IPECA Indicator	Sustainable Development Goals	Global Compact Principles	Reference in the Management Report, Reports or online	Verification
1. Economic							
1.1. Economic Performance							
G4-EC1	Direct economic value generated and distributed	6.8 Community involvement and development 6.8.3 Community involvement 6.8.7 Wealth and income creation 6.8.9 Social investment	SE4. Social investment SE13. Transparency of payments to host governments	2. End hunger, achieve food security and improved nutrition and promote sustainable agriculture 5. Achieve gender equality and empower all women and girls 7. Ensure access to affordable, reliable, sustainable and modern energy for all 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all 9. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation		Section 6.6. Responsible Tax Policy 2017 Consolidated report of payments to public administrations relating to hydrocarbon exploration and production operations Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Economic performance	√ (3)
G4-EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change	6.5.5 Climate change mitigation and action		13. Take urgent action to combat climate change and its impacts	P7	Section 6.1. Climate change	√
G4-EC3	Coverage of the organization's defined benefit plan obligations					2017 Consolidated Financial Statements - Note 28 Personnel obligations	√
G4-EC4	Financial assistance received from government		SE13. Transparency of payments to host governments			Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Economic performance	√
1.2. Market Presence							
G4-EC5	Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation	6.3.7 Discrimination and vulnerable groups 6.4.4 Work conditions and social protection 6.8.3 Community involvement and development	SE15. Workforce diversity and inclusion	1. End poverty in all its forms everywhere 5. Achieve gender equality and empower all women and girls 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	P1, P6	Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Economic performance	√
G4-EC6	Proportion of senior management hired from the local community at significant locations of operation	6.8.3 Community involvement and development. 6.8.5 Employment creation and skills development 6.8.7 Wealth and income creation	SE6. Local hiring practices	8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	P6	Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Economic performance	√

GRI	Description of the indicator	ISO 26000 Core subjects and issues	IPEICA Indicator	Sustainable Development Goals Goals	Global Compact Principles	Reference in the Management Report, Reports or online	Verification
1.3. Indirect Economic Impacts							
G4-EC7	Development and impact of infrastructure investments and services supported	6.3.9 Economic, social and cultural rights 6.8 Community involvement and development 6.8.3 Community involvement. 6.8.4 Education and culture. 6.8.5 Employment creation and skills development. 6.8.6 Technology development and access 6.8.7 Wealth and income creation	SE4. Social investment	2. End hunger, achieve food security and improved nutrition and promote sustainable agriculture 5. Achieve gender equality and empower all women and girls 7. Ensure access to affordable, reliable, sustainable and modern energy for all 9. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation 11. Make cities and human settlements inclusive, safe, resilient and sustainable		Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Economic performance	√
G4-EC8	Significant indirect economic impacts, including the extent of impacts	6.3.9 Economic, social and cultural rights 6.6.6 Promoting social responsibility in the value chain 6.6.7 Respect for property rights 6.7.8 Access to essential services 6.8 Community involvement and development. 6.8.5 Employment creation and skills development 6.8.6 Technology development and access 6.8.7 Wealth and income creation 6.8.9 Social investment	SE4. Social investment SE6. Local hiring practices	1. End poverty in all its forms everywhere 2. End hunger, achieve food security and improved nutrition and promote sustainable agriculture 3. Ensure healthy lives and promote well-being for all at all ages 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all 10. Reduce inequality within and among countries 17. Strengthen the means of implementation and revitalize the global partnership for sustainable development		Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Economic performance	√
1.4. Procurement Practices							
G4-EC9	Proportion of spending on local suppliers at significant locations of operation	6.6.6 Promoting social responsibility in the value chain 6.8.3 Community involvement and development. 6.8.5 Employment creation and skills development 6.8.7 Wealth and income creation	SE5. Local content practices SE7. Local procurement and supplier development	12. Ensure sustainable consumption and production patterns		Section 6.8. Supply chain	√ (2)
G4-OG1	Volume and type of estimated proven reserves and production					Section 1. Summary of main events - Main figures and indicators Section 5.1 <i>Upstream</i> 2017 Hydrocarbon exploration and production activities report	√
2. Environmental							
2.1. Materials							
G4-EN1	Materials used by weight or volume	6.5 The environment 6.5.4 Sustainable resource use		8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all 12. Ensure sustainable consumption and production patterns	P7,P8	Section 5. Performance by business areas	√(4)
G4-EN2	Percentage of materials used that are recycled input materials	6.5 The environment 6.5.4 Sustainable resource use	E10. Waste	8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all 12. Ensure sustainable consumption and production patterns	P8	Not material	Not verified

GRI	Description of the indicator	ISO 26000 Core subjects and issues	IPEICA Indicator	Sustainable Development Goals Goals	Global Compact Principles	Reference in the Management Report, Reports or online	Verification
2.2. Energy							
G4-EN3	Energy consumption within the organization	6.5 The environment 6.5.4 Sustainable resource use	E2. Energy use	7. Ensure access to affordable, reliable, sustainable and modern energy for all 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all 12. Ensure sustainable consumption and production patterns 13. Take urgent action to combat climate change and its impacts	P7,P8	Section6.1. Climate Change	√ (5)
G4-EN4	Energy consumption outside of the organization	6.5 The environment 6.5.4 Sustainable resource use		7. Ensure access to affordable, reliable, sustainable and modern energy for all 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all 12. Ensure sustainable consumption and production patterns 13. Take urgent action to combat climate change and its impacts	P8	Section6.1. Climate Change	√
G4-EN5	Energy intensity	6.5 The environment 6.5.4 Sustainable resource use	E2. Energy use	7. Ensure access to affordable, reliable, sustainable and modern energy for all 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all 12. Ensure sustainable consumption and production patterns 13. Take urgent action to combat climate change and its impacts	P8	Section6.1. Climate Change	√ (5)
G4-OG2	Total amount invested in renewable energy		E3. Alternative energy sources	7. Ensure access to affordable, reliable, sustainable and modern energy for all 9. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation 17. Strengthen the means of implementation and revitalize the global partnership for sustainable		Section6.1. Climate Change	√
G4-OG3	Total amount of renewable energy generated by source		E3. Alternative energy sources	7. Ensure access to affordable, reliable, sustainable and modern energy for all		Section6.1. Climate Change	√ (6)
G4-EN6	Reduction of energy consumption	6.5 The environment 6.5.4 Sustainable resource use	E2. Energy use	7. Ensure access to affordable, reliable, sustainable and modern energy for all 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all 12. Ensure sustainable consumption and production patterns 13. Take urgent action to combat climate change and its impacts	P8,P9	Section6.1. Climate Change	√ (5)

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G4-EN7	Reductions in energy requirements of products and services	6.5 The environment 6.5.4 Sustainable resource use	E3. Alternative energy sources	7. Ensure access to affordable, reliable, sustainable and modern energy for all 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all 12. Ensure sustainable consumption and production patterns 13. Take urgent action to combat climate change and its impacts	P8, P9	Section 6.1. Climate Change	√
2.3. Water							
G4-EN8	Total water withdrawal by source.	6.5 The environment 6.5.4 Sustainable resource use	E6. Fresh water	6. Ensure availability and sustainable management of water and sanitation for all	P7,P8	Section 6.4. Environment	√
G4-EN9	Water sources significantly affected by withdrawal of water	6.5 The environment 6.5.4 Sustainable resource use	E6. Fresh water	6. Ensure availability and sustainable management of water and sanitation for all	P7,P8	Section 6.4. Environment	√ (8)
G4-EN10	Percentage and total volume of water recycled and reused	6.5 The environment 6.5.4 Sustainable resource use	E6. Fresh water	6. Ensure availability and sustainable management of water and sanitation for all 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent for all 12. Ensure sustainable consumption and production patterns	P8	Section 6.4. Environment	√
2.4. Biodiversity							
G4-EN11	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	6.5 The environment 6.5.6 Protection of the environment and biodiversity, and restoration of natural habitats	E5. Biodiversity and systemic services	6. Ensure availability and sustainable management of water and sanitation for all 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development 15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss	P8	Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Environmental performance - Biodiversity and ecosystem services	√ (9)
G4-EN12	Description of significant impacts of activities, products and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas	6.5 The environment 6.5.6 Protection of the environment and biodiversity, and restoration of natural habitats	E5. Biodiversity and systemic services	6. Ensure availability and sustainable management of water and sanitation for all 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development 15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss	P8	Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Environmental performance - Biodiversity and ecosystem services	√ (10)

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G4-EN13	Habitats protected or restored	6.5 The environment 6.5.6 Protection of the environment and biodiversity, and restoration of natural habitats	E5. Biodiversity and systemic services	6. Ensure availability and sustainable management of water and sanitation for all 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development 15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss	P8	Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Environmental performance - Biodiversity and ecosystem services	√ (7)
G4-EN14	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk	6.5 The environment 6.5.6 Protection of the environment and biodiversity, and restoration of natural habitats	E5. Biodiversity and systemic services	6. Ensure availability and sustainable management of water and sanitation for all 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development 15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss	P8	Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Environmental performance - Biodiversity and ecosystem services	√
G4-OG4	Number and percentage of significant operating sites in which biodiversity risk has been assessed and monitored	6.5 The environment	E5. Biodiversity and systemic services	6. Ensure availability and sustainable management of water and sanitation for all 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development 15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss		Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Environmental performance - Biodiversity and ecosystem services	√
2.5. Emissions							
G4-EN15	Direct greenhouse gas (GHG) emissions (scope 1)	6.5 The environment 6.5.5 Climate change mitigation and action	E1. Greenhouse gas emissions	3. Ensure healthy lives and promote well-being for all at all ages 12. Ensure sustainable consumption and production patterns 13. Take urgent action to combat climate change and its impacts 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development 15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss	P7,P8	Section6.1. Climate Change	√ (5)
G4-EN16	Energy indirect greenhouse gas (GHG) emissions (scope 2)	6.5 The environment 6.5.5 Climate change mitigation and action	E1. Greenhouse gas emissions	3. Ensure healthy lives and promote well-being for all at all ages 12. Ensure sustainable consumption and production patterns 13. Take urgent action to combat climate change and its impacts 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development 15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss	P7,P8	Section6.1. Climate Change	√ (5)

GRI	Description of the indicator	ISO 26000 Core subjects and issues	IPECA Indicator	Sustainable Development Goals Goals	Global Compact Principles	Reference in the Management Report, Reports or online	Verification
G4-EN17	Other indirect greenhouse gas (GHG) emissions (scope3)	6.5 The environment 6.5.5 Climate change mitigation and action	E1. Greenhouse gas emissions	3. Ensure healthy lives and promote well-being for all at all ages 12. Ensure sustainable consumption and production patterns 13. Take urgent action to combat climate change and its impacts 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development 15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss	P8	Section6.1. Climate Change	√ (11)
G4-EN18	Greenhouse gas (GHG) emissions intensity	6.5 The environment 6.5.5 Climate change mitigation and action.	E1. Greenhouse gas emissions	13. Take urgent action to combat climate change and its impacts 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development 15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss	P8, P9	Section6.1. Climate Change	√
G4-EN19	Reduction of greenhouse gas (GHG) emissions	6.5 The environment 6.5.5 Climate change mitigation and action	E1. Greenhouse gas emissions	13. Take urgent action to combat climate change and its impacts 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development 15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss	P8, P9	Section6.1. Climate Change	√ (5)
G4-EN20	Emissions of ozone-depleting substances (ODS)	6.5 The environment 6.5.3 Prevention of pollution	E8. Other air emissions	3. Ensure healthy lives and promote well-being for all at all ages 12. Ensure sustainable consumption and production patterns		Not material	Not verified
G4-EN21	NOx, SOx, and other significant air emissions	6.5 The environment 6.5.3 Prevention of pollution	E8. Other air emissions	3. Ensure healthy lives and promote well-being for all at all ages 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development 15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss	P7, P8	Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Economic performance - Non-GHG emissions	√

GRI	Description of the indicator	ISO 26000 Core subjects and issues	IPECA Indicator	Sustainable Development Goals Goals	Global Compact Principles	Reference in the Management Report, Reports or online	Verification
2.6. Effluents and Waste							
G4-EN22	Total water discharges by quality and destination	6.5 The environment 6.5.3 Prevention of pollution	E7. Discharges to water	3. Ensure healthy lives and promote well-being for all at all ages 6. Ensure availability and sustainable management of water and sanitation for all 12. Ensure sustainable consumption and production patterns 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development	P8	Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Environment performance - Water management	√
G4-EN23	Total weight of waste managed by type and disposal method	6.5 The environment 6.5.3 Prevention of pollution	E10. Waste	3. Ensure healthy lives and promote well-being for all at all ages 6. Ensure availability and sustainable management of water and sanitation for all 12. Ensure sustainable consumption and production patterns		Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Economic performance - Waste management	√
G4-EN24	Total number and volume of significant spills	6.5 The environment 6.5.3 Prevention of pollution	E9. Spills to the environment	3. Ensure healthy lives and promote well-being for all at all ages 6. Ensure availability and sustainable management of water and sanitation for all 12. Ensure sustainable consumption and production patterns 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development 15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss	P8	Section 6.3. - Safe Operation	√
G4-OG5	Volume and disposal of formation or produced water		E7. Discharges to water	3. Ensure healthy lives and promote well-being for all at all ages 6. Ensure availability and sustainable management of water and sanitation for all 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all 12. Ensure sustainable consumption and production patterns 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development		Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Economic performance - Water management	√
G4-OG6	Volume of flared and vented hydrocarbon		E4. Flared gas	3. Ensure healthy lives and promote well-being for all at all ages 7. Ensure access to affordable, reliable, sustainable and modern energy for all 12. Ensure sustainable consumption and production patterns 13. Take urgent action to combat climate change and its impacts 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development		Section 6.1. Climate Change	√

GRI	Description of the indicator	ISO 26000 Core subjects and issues	IPEICA Indicator	Sustainable Development Goals	Global Compact Principles	Reference in the Management Report, Reports or online	Verification
G4-OG7	Amount of drilling waste (drill mud and cuttings) and strategies for treatment and disposal		E10. Waste	3. Ensure healthy lives and promote well-being for all at all ages 6. Ensure availability and sustainable management of water and sanitation for all 12. Ensure sustainable consumption and production patterns		Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Economic performance - Waste management	√
G4-EN25	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	6.5 The environment. 6.5.3 Prevention of pollution	E10. Waste	3. Ensure healthy lives and promote well-being for all at all ages 12. Ensure sustainable consumption and production patterns		Not material	Not verified
G4-EN26	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the organization's discharges of water and runoff	6.5 The environment. 6.5.3 Prevention of pollution	E5. Biodiversity and ecosystemic services E7. Discharges to water	6. Ensure availability and sustainable management of water and sanitation for all 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development 15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss		Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Environmental performance - Biodiversity and ecosystem services	(7)
2.7. Products and Services							
G4-EN27	Extent of mitigation of environmental impacts of products and services	6.5 The environment 6.5.4 Sustainable resource use 6.6.6 Promoting social responsibility in the value chain 6.7.5 Sustainable consumption.	HS4. Product stewardship	6. Ensure availability and sustainable management of water and sanitation for all 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all 12. Ensure sustainable consumption and production patterns 13. Take urgent action to combat climate change and its impacts 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development 15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss	P7,P8, P9	Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Environmental performance - Mitigation of the environmental impact of products and services	√
G4-OG8	Benzene, lead and sulfur content in fuels			3. Ensure healthy lives and promote well-being for all at all ages 12. Ensure sustainable consumption and production patterns		Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Energy efficient and climate change - Non-GHG emissions	√ (7)
G4-EN28	Percentage of products sold and their packaging materials that are reclaimed by category	6.5 The environment. 6.5.3 Prevention of pollution 6.5.4 Sustainable resource use 6.7.5 Sustainable consumption		8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all 12. Ensure sustainable consumption and production patterns	P8	Not material	Not verified

GRI	Description of the indicator	ISO 26000 Core subjects and issues	IPEICA Indicator	Sustainable Development Goals Goals	Global Compact Principles	Reference in the Management Report, Reports or online	Verification
2.8. Compliance							
G4-EN29	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations	6.5 The environment.			P8	Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Social performance - Society - Regulatory compliance	√
2.9. Transport							
G4-EN30	Significant environmental impacts of transporting products and other goods and materials for the organization's operations, and transporting members of the workforce	6.5 The environment. 6.5.4 Sustainable resource use 6.6.6 Promoting social responsibility in the value chain	E1. Greenhouse gas emissions Eg. Spills to the environment	11. Make cities and human settlements inclusive, safe, resilient and sustainable 12. Ensure sustainable consumption and production patterns 13. Take urgent action to combat climate change and its impacts	P8	Major environmental impacts associated with the transportation and distribution of our products are listed in section 6.1. Climate Change in Scope 3 indicators	√ (11)
2.10. Overall							
G4-EN31	Total environmental protection expenditures and investments by type	6.5 The environment		7. Ensure access to affordable, reliable, sustainable and modern energy for all 9. Build resilient infrastructure, promote inclusive and sustainable 12. Ensure sustainable consumption and production patterns 13. Take urgent action to combat climate change and its impacts 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development 15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss 17. Strengthen the means of implementation and revitalize the global partnership for sustainable development	P9	2017 Consolidated Financial Statements - Note 29 Environmental information	√
2.11. Supplier Environmental Assessment							
G4-EN32	Percentage of new suppliers that were screened using environmental criteria	6.5 The environment			P9	Section 6.8 Supply chain	√
G4-EN33	Significant actual and potential negative environmental impacts in the supply chain and actions taken	6.5 The environment			P9	Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Economic performance - Supply chain management and its impact where the company performs its operations	√

GRI	Description of the indicator	ISO 26000 Core subjects and issues	IPECA Indicator	Sustainable Development Goals	Global Compact Principles	Reference in the Management Report, Reports or online	Verification
2.12. Environmental Grievance Mechanisms							
G4-EN34	Number of grievances about environmental impacts filed, addressed, and resolved through formal grievance mechanisms	6.5 The environment		16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	P9	Section 6.2.2 Respect for Human Rights and the relationship with local communities	√ (12)
2.13. Biofuels							
G4-OG14	Volume of biofuels produced and purchased meeting sustainability criteria		E3. Alternative energy sources	1. End poverty in all its forms everywhere 2. End hunger, achieve food security and improved nutrition and promote 7. Ensure access to affordable, reliable, sustainable and modern energy for all 12. Ensure sustainable consumption and production patterns	P7	Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Environmental performance - Energy efficient and climate change	√ (7)
3. Social							
3.1. Labor Practices and Decent Work							
3.1.1. Employment							
G4-LA1	Total number and rates of new employee hires and employee turnover by age group, gender and region	6.4 Labor practices 6.4.3 Employment and employment relationships	SE15. Workforce diversity and inclusion	5. Achieve gender equality and empower all women and girls 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	P6	Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Social performance - Labor Practices and Decent Work	√
G4-LA2	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation	6.4 Labor practices 6.4.3 Employment and employment relationships		8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	P6	Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Social performance - Labor Practices and Decent Work	√
G4-LA3	Return to work and retention rates after parental leave, by gender	6.4 Labor practices 6.4.3 Employment and employment relationships 6.4.4 Work conditions and social protection		5. Achieve gender equality and empower all women and girls 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	P6	Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Social performance - Labor Practices and Decent Work	√
3.1.2. Labor/Management Relations							
G4-LA4	Minimum notice periods regarding operational changes, including whether these are specified in collective agreements	6.4 Labor practices 6.4.3 Employment and employment relationships 6.4.4 Work conditions and social protection 6.4.5 Social dialogue	SE16. Workforce engagement	8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	P3	Repsol adheres to the periods of minimum notice established by law in the countries in which Repsol operates, and also those laid down in collective agreements or policies, where applicable.	√
3.1.3. Occupational Health and Safety							
G4-LA5	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	6.4 Labor practices 6.4.6 Health and safety at work	HS1. Workforce participation	8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all		Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Social performance - Health	√

GRI	Description of the indicator	ISO 26000 Core subjects and issues	IPEECA Indicator	Sustainable Development Goals Goals	Global Compact Principles	Reference in the Management Report, Reports or online	Verification
G4-LA6	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender	6.3.10 Fundamental principles and rights at work 6.4 Labor practices 6.4.6 Health and safety at work	HS3. Occupational injury and illness	3. Ensure healthy lives and promote well-being for all at all ages 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all		Section 6.3. Safe Operation Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Social performance - Health	√
G4-LA7	Workers with high incidence or high risk of diseases related to their occupation	6.4 Labor practices 6.4.6 Health and safety at work 6.8 Community involvement and development 6.8.3 Community involvement 6.8.4 Education and culture 6.8.8 Health	HS2. Workforce health	8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all		Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Social performance - Health	√
G4-LA8	Health and safety topics covered in formal agreements with trade unions	6.4 Labor practices 6.4.6 Health and safety at work	HS1. Workforce participation	8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all		Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Social performance - Health	√
3.1.4. Training and Education							
G4-LA9	Average hours of training per year per employee by gender, and by employee category	6.4 Labor practices 6.4.7 Human development and training in the workplace	SE17. Workforce training and development	4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all 5. Achieve gender equality and empower all women and girls 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	P6	Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Social performance - Training and development	√
G4-LA10	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings	6.4 Labor practices 6.4.7 Human development and training in the workplace 6.8.5 Employment creation and skills development	SE17. Workforce training and development	8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all		Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Social performance - Training and development	√
G4-LA11	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category	6.4 Labor practices 6.4.7 Human development and training in the workplace	SE17. Workforce training and development	5. Achieve gender equality and empower all women and girls 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	P6	Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Social performance - Performance appraisals	√
3.1.5. Diversity and equal opportunities							
G4-LA12	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity	6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.4 Labor practices 6.4.3 Employment and employment relationships	SE15. Workforce diversity and inclusion	5. Achieve gender equality and empower all women and girls 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	P6	Section 2.4. Corporate Governance Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Social performance - Diversity and equal opportunities	√
3.1.6. Equal Remuneration for Women and Men							
G4-LA13	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation	6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.4 Labor practices 6.4.3 Employment and employment relationships 6.4.4 Work conditions and social protection	SE15. Workforce diversity and inclusion	5. Achieve gender equality and empower all women and girls 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all 10. Reduce inequality within and among countries	P6	Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Social performance - Diversity and equal opportunities	√ (13)

GRI	Description of the indicator	ISO 26000 Core subjects and issues	IPEECA Indicator	Sustainable Development Goals Goals	Global Compact Principles	Reference in the Management Report, Reports or online	Verification
3.1.7. Supplier Assessment for Labor Practices							
G4-LA14	Percentage of new suppliers that were screened using labor practices criteria	6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.4 Labor practices 6.4.3 Employment and employment relationships 6.4.4 Work conditions and social protection		5. Achieve gender equality and empower all women and girls 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all 16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	P6	Section6.8. Supply chain	√
G4-LA15	Significant actual and potential negative impacts for labor practices in the supply chain and actions taken	6.4 Labor practices 6.4.3 Employment and employment relationships 6.4.4 Work conditions and social protection		5. Achieve gender equality and empower all women and girls 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all 16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	P6	Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Contribution to economic development where the company performs its operations	√
3.1.8. Labor Practices Grievance Mechanisms							
G4-LA16	Number of grievances about labor practices filed, addressed and resolved through formal grievance mechanisms	6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.4 Labor practices 6.4.3 Employment and employment relationships 6.4.4 Work conditions and social protection	SE18. Non-retaliation and grievance mechanisms	16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	P6	Section6.2.2 Respect for Human Rights and the Relationship with Local Communities	√ (12)
3.2. Human Rights							
3.2.1. Investment							
G4-HR1	Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	6.3 Human rights 6.3.3 Due diligence. 6.3.5 Avoidance of compliance 6.6.6 Promoting social responsibility in the value chain	SE8. Human rights due diligence		P2	Section6.8. Supply chain	√
G4-HR2	Hours of employee training on human rights policies or procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained	6.3 Human rights 6.3.5 Avoidance of compliance	SE8. Human rights due diligence		P1	Section6.2.2 Respect for Human Rights and the Relationship with Local Communities Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Social performance - Human Rights	√
3.2.2. Non-discrimination							
G4-HR3	Total number of incidents of discrimination and corrective actions taken	6.3 Human rights 6.3.6 Resolving grievances 6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.4.3 Employment and employment relationships	SE8. Human rights due diligence SE18. Non-retaliation and grievance mechanisms	5. Achieve gender equality and empower all women and girls 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all 16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	P6	Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Social performance - Human Rights	√ (14)

GRI	Description of the indicator	ISO 26000 Core subjects and issues	IPECA Indicator	Sustainable Development Goals Goals	Global Compact Principles	Reference in the Management Report, Reports or online	Verification
3.2.3. Freedom of Association and Collective Bargaining							
G4-HR4	Operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and measures taken to support these rights	6.3 Human rights 6.3.3 Due diligence. 6.3.4 Human rights risk situations 6.3.5 Avoidance of compliance 6.3.8 Civil and political rights 6.3.10 Fundamental principles and rights at work 6.4.3 Employment and employment relationships 6.4.5 Social dialogue	SE8. Human rights due diligence SE9. Human rights and suppliers	8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	P3	Section6.8. Supply chain	√
3.2.4. Child Labor							
G4-HR5	Operations and suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor	6.3 Human rights 6.3.3 Due diligence. 6.3.4 Human rights risk situations 6.3.5 Avoidance of compliance 6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.6.6 Promoting social responsibility in the value chain	SE8. Human rights due diligence SE9. Human rights and suppliers	8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all 16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	P5	Section6.8. Supply chain	√
3.2.5. Forced or Compulsory Labor							
G4-HR6	Operations and 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	6.3 Human rights 6.3.3 Due diligence. 6.3.4 Human rights risk situations 6.3.5 Avoidance of compliance 6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.6.6 Promoting social responsibility in the value chain	SE8. Human rights due diligence	8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	P4	Section6.8. Supply chain	√
3.2.6. Security Practices							
G4-HR7	Percentage of security personnel trained in the organization's human rights policies or procedures that are relevant to operations	6.3 Human rights 6.3.5 Avoidance of compliance 6.4.3 Employment and employment relationships Percentage of security personnel trained in the organization's human right policies or procedures that are relevant to operations 6.3 Human rights 6.3.5 Avoidance of compliance 6.4.3 Employment and employment relationships 6.6.6 Promoting social responsibility in the value chain	SE10. Security and human rights	16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	P1	Section6.2.2 Respect for Human Rights and the Relationship with Local Communities	√
3.2.7. Indigenous Rights							
G4-HR8	Total number of incidents of violations involving rights of indigenous peoples and actions taken	6.3 Human rights 6.3.6 Resolving grievances 6.3.7 Discrimination and vulnerable groups 6.3.8 Civil and political rights 6.6.7 Respect for property rights	SE2. Indigenous peoples	2. End hunger, achieve food security and improved nutrition and promote sustainable agriculture	P1	Section6.2.2 Respect for Human Rights and the Relationship with Local Communities	√

GRI	Description of the indicator	ISO 26000 Core subjects and issues	IPECA Indicator	Sustainable Development Goals	Global Compact Principles	Reference in the Management Report, Reports or online	Verification
G4-OG9	Operations where indigenous communities are present or affected by activities and where specific engagement strategies are in place		SE2. Indigenous peoples	1. End poverty in all its forms everywhere 2. End hunger, achieve food security and improved nutrition and promote sustainable agriculture		Section 2.2 Repsol around the world Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Social performance - Human Rights	√
3.2.8. Assessment							
G4-HR9	Total number and percentage of operations that have been subject to human rights reviews or impact assessments	6.3 Human rights 6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of compliance	SE8. Human rights due diligence		P1	Section 6.2.2 Respect for Human Rights and the Relationship with Local Communities	√
3.2.9. Supplier Human Rights Assessment							
G4-HR10	Percentage of new suppliers that were screened using human rights criteria	6.3 Human rights 6.3.3 Due diligence. 6.3.5 Avoidance of compliance 6.4.3 Employment and employment relationships 6.6.6 Promoting social responsibility in the value chain	SE9. Human rights and suppliers		P2	Section 6.8. Supply chain	√
G4-HR11	Significant actual and potential negative human rights impacts in the supply chain and actions taken	6.3 Human rights 6.3.3 Due diligence. 6.3.5 Avoidance of compliance 6.4.3 Employment and employment relationships 6.6.6 Promoting social responsibility in the value chain			P2	Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Contribution to economic development where the company performs its operations	√
3.2.10. Human Rights Grievance Mechanisms							
G4-HR12	Number of grievances about human rights practices filed, addressed, and resolved through formal grievance mechanisms	6.3 Human rights 6.3.6 Resolving grievances	SE9. Human rights and suppliers SE18. Non-retaliation and grievance mechanisms	16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	P1	Section 6.2.2 Respect for Human Rights and the Relationship with Local Communities	√
3.3. Society							
3.3.1. Local Communities							
G4-SO1	Percentage of operations with implemented local community engagement, impact assessments, and development programs	6.3.9 Economic, social and cultural rights 6.8 Community involvement and development 6.8.3 Community involvement 6.8.9 Social investment	SE1. Local community impacts and engagement		P1	Section 6.2.2 Respect for Human Rights and the Relationship with Local Communities	√
G4-SO2	Operations with significant actual or potential negative impacts on local communities	6.3.9 Economic, social and cultural rights 6.5.3 Prevention of pollution 6.5.6 Protection of the environment and biodiversity, and restoration of natural habitats 6.8 Community involvement and development	SE1. Local community impacts and engagement	1. End poverty in all its forms everywhere 2. End hunger, achieve food security and improved nutrition and promote sustainable agriculture	P1	Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Social performance - Society - Impact on local communities	√

GRI	Description of the indicator	ISO 26000 Core subjects and issues	IPECA Indicator	Sustainable Development Goals Goals	Global Compact Principles	Reference in the Management Report, Reports or online	Verification
G4-OG10	Number and description of significant disputes with local communities and indigenous peoples		SE1. Local community impacts and engagement SE2. Involuntary resettlement	1. End poverty in all its forms everywhere 2. End hunger, achieve food security and improved nutrition and promote sustainable agriculture		Section5.1. <i>Upstream</i>	√
G4-OG11	Number of sites that have been decommissioned and sites that are in the process of being decommissioned		E11. Decommissioning	1. End poverty in all its forms everywhere 2. End hunger, achieve food security and improved nutrition and promote sustainable agriculture		Section5.1. <i>Upstream</i> Section5.2. <i>Downstream</i>	√
3.3.2. Anti-corruption							
G4-SO3	Total number and percentage of operations assessed for risks related to corruption and the significant risks identified	6.6 Fair operating practices 6.6.3 Anticorruption	SE11. Preventing corruption SE12. Preventing corruption involving business partners	16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	P10	Section6.7. Ethics and compliance	√
G4-SO4	Communication and training on anti-corruption policies and procedures	6.6 Fair operating practices 6.6.3 Anticorruption	SE12. Preventing corruption involving business partners	16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	P10	Section6.7. Ethics and compliance Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Social performance - Society - Fight against corruption	√
G4-SO5	Confirmed incidents of corruption and actions taken	6.6 Fair operating practices 6.6.3 Anticorruption	SE11. Preventing corruption	16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	P10	Section6.7. Ethics and compliance	√ (15)
3.3.3. Public Policy							
G4-SO6	Total value of political contributions by country and recipient/beneficiary	6.6 Fair operating practices 6.6.4 Responsible political involvement 6.8.3 Community involvement	SE13. Transparency of payments to host governments SE14. Public advocacy and lobbying	16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	P10	Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Social performance - Society - Responsible participation in public policy	√ (15)
3.3.4. Anti-competitive Behaviour							
G4-SO7	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes	6.6 Fair operating practices 6.6.5 Fair competition 6.6.7 Respect for property rights		16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels		Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Social performance - Society - Regulatory compliance	√
3.3.5. Compliance							
G4-SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations	6.6 Fair operating practices 6.6.5 Fair competition 6.6.7 Respect for property rights 6.8.7 Wealth and income creation		16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels		The information on legal and tax contingencies can be found in Notes 16 and 23 of the 2017 Consolidated Financial Statements	√

GRI	Description of the indicator	ISO 26000 Core subjects and issues	IPECA Indicator	Sustainable Development Goals Goals	Global Compact Principles	Reference in the Management Report, Reports or online	Verification
3.3.6. Supplier Assessment for Impacts on Society							
G4-SO9	Percentage of new suppliers that were screened using criteria for impacts on society	6.6 Fair operating practices 6.6.3 Anticorruption 6.6.7 Respect for property rights 6.8.7 Wealth and income creation	SE12. Preventing corruption involving business partners			Section6.8. Supply chain	√
G4-SO10	Significant actual and potential negative impacts on society in the supply chain and actions taken	6.6 Fair operating practices 6.6.3 Anticorruption 6.6.7 Respect for property rights 6.8.7 Wealth and income creation	SE12. Preventing corruption involving business partners			Appendix III: GRI Indicators - PART II: SPECIFIC STANDARD DISCLOSURES - Contribution to economic development where the company performs its operations	√
3.3.7. Grievance Mechanisms for Impacts on Society							
G4-SO11	Number of grievances about impacts on society filed, addressed and resolved through formal grievance mechanisms	6.6 Fair operating practices 6.6.3 Anticorruption 6.6.7 Respect for property rights 6.8.7 Wealth and income creation		16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels		Section6.2.2 Respect for Human Rights and the Relationship with Local Communities	√
3.3.8. Involuntary Resettlement							
G4-OG12	Operations where involuntary resettlement took place, the number of households resettled in each and how their livelihoods were affected in the process		SE2. Involuntary resettlement	1. End poverty in all its forms everywhere 2. End hunger, achieve food security and improved nutrition and promote sustainable agriculture 11. Make cities and human settlements inclusive, safe, resilient and sustainable		Section6.2.2 Respect for Human Rights and the Relationship with Local Communities	√
3.3.9. Asset Integrity and Process Safety							
G4-OG13	Number of process safety events, by business activity		HS5. Process safety	3. Ensure healthy lives and promote well-being for all at all ages 6. Ensure availability and sustainable management of water and sanitation for all 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all 11. Make cities and human settlements inclusive, safe, resilient and sustainable		Section6.3. Safe Operation	√
3.4. Product Responsibility							
3.4.1. Customer Health and Safety							
G4-PR1	Percentage of significant product and service categories for which health and safety impacts are assessed for improvement	6.3.9 Economic, social and cultural rights 6.6.6 Promoting social responsibility in the value chain 6.7 Consumer issues 6.7.4 Protecting consumers' health and safety 6.7.5 Sustainable consumption	HS4. Product stewardship			Not material	Not verified

GRI	Description of the indicator	ISO 26000 Core subjects and issues	IPEICA Indicator	Sustainable Development Goals Goals	Global Compact Principles	Reference in the Management Report, Reports or online	Verification
G4-PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products and services during their life cycle, by type of outcomes	6.3.9 Economic, social and cultural rights 6.6.6 Promoting social responsibility in the value chain 6.7 Consumer issues 6.7.4 Protecting consumers' health and safety 6.7.5 Sustainable consumption	HS4. Product stewardship	16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels		Not material	Not verified
3.4.2. Product and Service Labeling							
G4-PR3	Type of product and service information required by the organization's procedures for product and service information and labeling, and percentage of significant product and service categories subject to such information requirements	6.7 Consumer issues 6.7.3 Fair marketing, factual and unbiased information and fair contractual practices 6.7.4 Protecting consumers' health and safety 6.7.5 Sustainable consumption 6.7.6 Consumer service, support, and complaint and dispute resolution 6.7.9 Education and awareness	HS4. Product stewardship	12. Ensure sustainable consumption and production patterns		Not material	Not verified
G4-PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes	6.7 Consumer issues 6.7.3 Fair marketing, factual and unbiased information and fair contractual practices 6.7.4 Protecting consumers' health and safety 6.7.5 Sustainable consumption 6.7.6 Consumer service, support, and complaint and dispute resolution 6.7.9 Education and awareness	HS4. Product stewardship	16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels		Not material	Not verified
G4-PR5	Results of surveys measuring customer satisfaction	6.7 Consumer issues 6.7.4 Protecting consumers' health and safety 6.7.5 Sustainable consumption 6.7.6 Consumer service, support, and complaint and dispute resolution 6.7.8 Access to essential services 6.7.9 Education and awareness				Not material	Not verified
3.4.3. Marketing Communications							
G4-PR6	Sale of banned or disputed products	6.7 Consumer issues 6.7.3 Fair marketing, factual and unbiased information and fair contractual practices 6.7.6 Consumer service, support, and complaint and dispute resolution 6.7.9 Education and awareness	HS4. Product stewardship			Not material	Not verified
G4-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	6.7 Consumer issues 6.7.3 Fair marketing, factual and unbiased information and fair contractual practices 6.7.6 Consumer service, support, and complaint and dispute resolution 6.7.9 Education and awareness	HS4. Product stewardship	16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels		Not material	Not verified

GRI	Description of the indicator	ISO 26000 Core subjects and issues	IPECA Indicator	Sustainable Development Goals Goals	Global Compact Principles	Reference in the Management Report, Reports or online	Verification
3.4.4. Customer privacy							
G4-PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data			16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels		Not material	Not verified
3.4.5. Compliance							
G4-PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services	6.7 Consumer issues 6.7.6 Consumer service, support, and complaint and dispute resolution		16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels		Not material	Not verified

√ Content reviewed according to the scope of the information described in the Deloitte's Independent Assurance Report.

- (1) Information on contractors and subcontractors is not provided.
- (2) Information about supply chain only makes reference to the significant purchases carried out by the contracting and purchasing department. It excludes purchases of crude oil, gas and materials.
- (3) The referenced report about payments to Public Administrations by countries has not been audited, only the global evolution of payments.
- (4) Processed crude oil, which is the main material, is itemized.
- (5) The overall reasonableness of the data has been verified. The data are subject to modification once the audits of the emissions of each facility and asset under the ISO 14064 standard are carried out.
- (6) It relates to the installed power.
- (7) The information is qualitative.
- (8) Soley information on water withdrwan by water sources is provided.
- (9) Information on the biodiversity value is not provided.
- (10) Information on the nature of the impacts is not provided.
- (11) Scope3 emissions do not include E&P transport and distribution categories nor investments on operated and equity share categories.
- (12) Breakdown by nature is not reported.
- (13) Information on remuneration by category and gender is not provided.
- (14) Relevant discrimination incidents involving employees are reported.
- (15) Labor sanctions and warnings due to breaches of the Code of Ethics and Conduct are reported.

*Global Compact 10 Principles

Human rights

- 1. Businesses should support and respect the protection of internationally proclaimed human rights.
- 2. Businesses should make sure that they are not complicit in human rights abuses.

Labour

- 3. Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.
- 4. Businesses should uphold the elimination of all forms of forced and compulsory labour.
- 5. Businesses should uphold the effective abolition of child labour.
- 6. Businesses should uphold the elimination of discrimination in respect of employment and education.

Environment

- 7. Businesses should support a precautionary approach to environmental challenges.
- 8. Businesses should undertake initiatives to promote greater environmental responsibility.
- 9. Businesses should encourage the development and diffusion of environmentally friendly technologies.

Anti-Corruption

- 10. Businesses should work against corruption in all its forms, including extortion and bribery.



Deloitte, S.L.
Plaza Pablo Ruiz Picasso, 1
Torre Picasso
28020 Madrid
España

Tel: +34 915 14 50 00
www.deloitte.es

Independent Assurance Report on the Sustainability information of the 2017 Consolidated Management Report of Repsol S.A. and Subsidiaries

To the shareholders of Repsol S.A:

Scope of our work

We have performed the review, with a limited assurance, of the sustainability information of the 2017 Consolidated Management Report (MR) of Repsol S.A. and Subsidiaries (Repsol Group), the scope of which is defined in the chapter "About this report". Our work consisted of the review of:

- The reliability and adherence of the contents of the MR to the GRI Sustainability Reporting Guidelines version 4 (hereinafter referred to as G4 Guidelines), including the Oil&Gas Sector Supplement.
- The information included in the MR relating to the application of the principles of inclusivity, materiality and responsiveness set out in the AccountAbility's AA1000 *Accountability Principles Standard* (AA1000APS).

Procedures performed

We conducted a limited assurance engagement in accordance with International Standard on Assurance Engagements *Other than Audits or Reviews of Historical Financial Information* (ISAE 3000) issued by the *International Auditing and Assurance Standards Board* (IAASB) of the *International Federation of Accountants* (IFAC) and with *Guidelines for engagements relating to the review of Corporate Responsibility Reports* issued by the Spanish Institute of Certified Public Accountants to achieve limited assurance. Additionally, we have applied *AccountAbility's 1000 Assurance Standard* (AA1000AS) to provide moderate assurance on the application of the principles established in standard AA1000APS and on the sustainability performance indicators (type 2 moderate assurance).

Our work consisted of making enquiries to Management and certain business units and corporate units of Repsol and subsidiaries involved in the preparation of the MR and in carrying out the following analytical procedures and sample-based review tests:

- Meetings with Repsol personnel to ascertain the principles, systems and sustainability management approaches applied.
- Review of the 2017 meetings minutes of the Sustainability Committee.
- Review of the steps taken in relation to the identification and consideration of the stakeholders throughout the year and of the stakeholders' participation processes through the analysis of the available internal information and third-party reports.
- Analysis of the coverage, materiality and completeness of the information included in the MR on the basis of the understanding of Repsol Group of its stakeholders' requirements in relation to the relevant issues identified by the organization and described in the "Appendix III. GRI Indicators", section "Materiality and Stakeholders" of the MR.
- Review of the information related to the management approaches applied to sustainability and verification of the existence and scope of the policies, systems and sustainability procedures.
- Analysis of the adherence of the contents of the MR to those recommended in the G4 Guidelines, comprehensive option, and verification that the contents included agree with those recommended by the GRI Guidelines.
- Review on a sample basis, of the quantitative and qualitative information relating to the GRI G4 indicators included in the MR and of the adequate compilation thereof based on the data furnished by the information sources of Repsol Group.

Responsibilities of Repsol Group and of Deloitte

- The preparation and contents of the MR are the responsibility of the Board of Directors of Repsol S.A., who are also responsible for defining, adapting and maintaining the management and internal control systems from which the information is obtained.
- Our responsibility is to issue a limited assurance report based on the procedures applied in our review.
- Since a limited assurance is substantially less in scope than a reasonable assurance engagement, we do not provide reasonable assurance on the MR.
- This report has been prepared in the interest of Repsol, in accordance with the terms and conditions of our Engagement Letter.
- We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.
- Deloitte maintains, in accordance with the International Standard on Quality Control 1 (ISQC1), a global system of quality control including policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.
- Our team consisted of professionals with assurance on Corporate Responsibility Reports qualifications and, specifically, on economic, social and environmental performance and stakeholders' participation processes.

Conclusions

"Appendix IV" of the MR, GRI- G4 Index, provides details of the contents reviewed and of the limitations in the scope of our work, and identifies any contents that do not cover all the areas recommended by the GRI. Based on the procedures performed and evidence obtained, except for the issues identified in the GRI-G4 Index, nothing has come to our attention that causes us to believe that:

- The Sustainability information included in the MR has not been prepared in accordance with the guidelines of the GRI G4, including the reliability and adequacy of the contents, in all material aspects.
- Repsol Group has not applied the principles of inclusivity, materiality and responsiveness as described in the chapter "About this Report", in accordance with standard AA1000 APS:
 - Inclusivity: Repsol Group has carried out a participation process for stakeholders that facilitates their involvement in the development of a responsible approach to sustainability management.
 - Materiality: the process of determining materiality requires an understanding of the important or relevant issues for Repsol Group and its stakeholders.
 - Responsiveness: Repsol Group responds with specific actions and commitments related to the material issues identified previously.

Observations and recommendations

In addition, we presented to the Sustainability Direction of the Repsol Group our recommendations related to the areas of improvement in sustainability management and information and, specifically, to the application of the principles of inclusivity, materiality and responsiveness. Hereunder is a summary of the most significant ones, which do not modify the conclusions presented in this report:

Inclusivity and materiality

As stated in the section "Materiality and Stakeholders", included in the "Appendix III" of the MR, Repsol Group employs a materiality study based on thorough analyses and consultations to its stakeholders. In order to improve the representativeness of the stakeholder groups consulted, as well as their inclusivity, it would be advisable to adapt the sample used to the different business units of Repsol Group, and to broaden its scope to all the different geographies in which Repsol Group has a significant presence.

Responsiveness

In 2017, Repsol Group approved the Global Sustainability Plan, which includes objectives for 2020 based on the six pillars of Repsol's Sustainability Model: ethics and transparency, climate change, people, safe operation, resource and impact management, and innovation and technology. To facilitate the monitoring and evaluation of the Plan, it would be advisable to continue working on a global scorecard that provides overall control and consolidates the progress updates of the local sustainability plans, including both the level of attainment of each objective and its impact.

Additionally, during 2017, Repsol has worked on aligning the climate change related information to the recommendations provided by the *Task Force on Climate-related Financial Disclosures* (TCFD). Similarly, Repsol is working on the development of climate scenario analyses that are compatible with the Sustainable Development scenario presented by the International Energy Agency. The application of indicators and metrics that facilitate the monitoring of the adherence of each of the business units to Repsol's climate change strategy, not only from an energy efficiency perspective, will enable Repsol to focus investment decisions on new technologies and solutions that enable an efficient transition to low carbon business models.

DELOITTE, S.L.

Helena Redondo

27 de febrero de 2018

