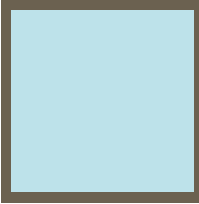
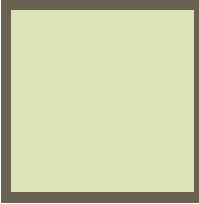
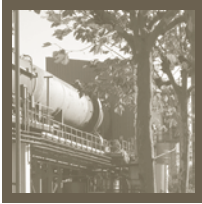
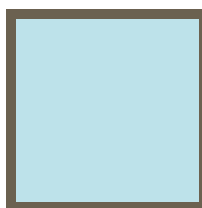
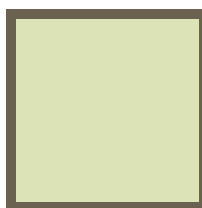


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The following table identifies the pages of the 2006 Corporate Social Responsibility Report on which the different requirement established by the Global Reporting Initiative (GRI, Guidelines 2002) are included. Any possible clarifications are specified therein.

Befesa is advancing in the incorporation of indicators that meter its activity in the Social, Economic and Environmental sectors. This information enables one to obtain a vision of our activities that can then be interpreted and compared to those of other national and international companies, utilizing this guide.

GRI*	Content, item, indicator	Pages
	Vision and strategy	
1.1	Description of the vision and strategy	12-15, 60-61
1.2	Chairman's statement	12-15
	Profile of the reporting organization	
2.1	Name of the reporting organization	12-15
2.2	Main products and services, including brands	25-55
2.3	Operational structure	25-55
2.4	Description of departments, subsidiaries and joint ventures	64-65
2.5	Countries in which Befesa operates	22-23
2.6	Nature of ownership	131-132
2.7	Nature of markets served	25-55, 59-195
2.8	Scale of operation	25-55
2.9	List of interested parties, main features and relationship with the reporting organization	18-19, 22-23
Report scope		
2.10	Contact person	204-205
2.11	Periodicity of the report	204-205
2.12	Date of the most previous report	12-15, 204-205
2.13	Boundaries of the report	204-205
2.14	Significant changes in business	12-15, 25-55
2.15	Bases for elaborating joint venture and shared subsidiary reports	204-205
2.16	Explanation of the reformulation of information presented in previous reports	204-205
2.17	Decisions on not to apply GRI principles in the elaboration of the report	204-205
2.18	Criteria and/or definitions utilized in accounting for economic, environmental and social costs and benefits	108-118
2.19	Important changes in calculation methods	204-205
2.20	Policies and internal practices to provide assurance on the accuracy, thoroughness and reliability of the information presented	174-191

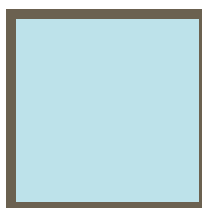
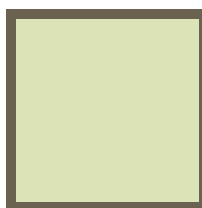
(*) GRI Global Reporting Initiative reference number AR Activity Report 2007 LEFI Legal, Economic and Financial Information



GRI*	Content, item, indicator	Pages
2.21	Policies and current practices focused on providing independent mechanisms for the assessment of the full report	204-205
2.22	Means for obtaining additional information	12-15, 204-205
	Governance Structure	
3.1	Organization governance structure, with the main committees under the board of directors	123-195
3.2	Percentage of the board of directors formed by non-executive independent directors	137-140
3.3	Need for the management team to guide the organization's strategies	62-64
3.4	Board-level processes for identifying the organization's environmental, economic and social risks	60-61, 164-168
3.5	Linkage between executive compensation and attainment of environmental, economic and social objectives	(**)
3.6	Organizational structure and key individuals responsible for oversight, implementation and audit of economic, environmental and social policies	66-72, 168-191
3.7	Mission and value statements, principles or internal codes of conduct, and policies relevant to economic, environmental and social performance, as well as their level of application	60-72, 156-162
3.8	Type of information generated by interested party consultation	120-121
3.9	Bases for identifying and selecting interested parties	118-121
3.10	Approaches to interested party consultation	71-72
3.11	Type of information generated by interested party consultation	71-72, 118-121
3.12	Use of information obtained as a result of commitments with interested parties	71-72
3.13	Use of precautionary principle	164-168
3.14	Voluntary external commitments or policies subscribed to by the organization	98-107
3.15	Membership of business and industrial associations, and advisory organizations	101-102
3.16	Policies and/or systems for managing upstream/downstream impacts	66-72
3.17	Organization's approach to managing indirect economic, environmental and social impacts	61-72
3.18	Major decisions during the report elaboration period pertaining to location or modification of operations	12-15, 25-55
3.19	Programs and procedures pertaining to economic, environmental and social performance	66-72, 86-121
3.20	Status of certification of management systems	66-72

(*) GRI Global Reporting Initiative reference number AR Activity Report 2007 LEFI Legal, Economic and Financial Information.

(**) There is no direct relationship between executive compensation and attainment of environmental objectives.



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GRI Indicator Table

Economic			Social		
Aspect	Central		Aspect	Central	Pages
Customers	EC1	108-111	Employment	LA 1	86-87
	EC2	108-111		LA 2	86-87
Suppliers	EC3	109-111	Company-employee relations	LA 3	87-88
	EC4	109-111		LA 4	87-88, 118-120
Employees	EC5	109	Health and Safety	LA 4	87-88, 118-120
Capital Providers	EC6	110-111		LA 5	92-96
	EC7	110-111		LA 6	92-96
Public Sector	EC8	110-111		LA 7	94-96
	EC9	110-111	LA 8	(*)	
	EC10	(**)	Training and education	LA 9	88-96
Environmental			Diversity and opportunity	LA 10	62-64, 94-97
Aspect	Central	Pages		LA 11	62-64, 94-97
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	EN 2	115-116		HR 2	60-61
Energy	EN 3	116		HR 3	60-61
	EN 4	116	Non-discrimination	HR 4	60-61
Water	EN 5	116-117	Freedom of association	HR 5	60-61
Biodiversity	EN 6	117	Child labor	HR 6	60-61
	EN 7	117	Forced labor	HR 7	60-61
Emissions, spills and wastes	EN 8	117	Community	SO 1	92-106
	EN 9	117	Corruption	SO 2	159-162
	EN 10	117	Political contributions	SO 3	159-162
	EN 11	117	Customer health and safety	PR 1	66-68
	EN 12	117	Product liability	PR 2	(***)
Products y Services	EN 13	117	Respect for intimacy	PR 3	60-61, 158-159
	EN 14	117-118			
Fulfillment	EN 15	117-118			
	EN 16	118			

(*) There are no HIV/Aids programs within the organization. No policy has been developed, apart what is required by law.

(**) EC10 Donations to community, civil society or other groups, in cash or kind, are made directly by Abengoa, Befesa's parent company.

(***) Not applicable, since the activities relate more to services than products.

