

▶ GRI CONTENT INDEX

[102-55]

For the Materiality Disclosures Service, GRI Services reviewed that the GRI Content Index is clearly presented and the referenced for Disclosures 102-40 to 102-49 align with appropriate sections in the body of the report. This service was performed on the Spanish version of the report.



DISCLOSURE NUMBER	DISCLOSURE TITLE	PAGE AND/OR DIRECT RESPONSE	OMISSIONS	INDEPENDENT ASSURANCE
UNIVERSAL STANDARDS				
GRI 101: FOUNDATION 2016				
GRI 102: GENERAL DISCLOSURES 2016				
102-1	Name of the organization	Infraestructura Energética Nova S.A.B. de C.V. (IEnova)		
102-2	Activities, brands, products, and services	7, 17		
102-3	Location of headquarters	Mexico City		
102-4	Location of operations	18		
102-5	Ownership and legal form	IEnova is a public stock corporation with variable capital (S.A.B. de C.V.) established under the laws of Mexico.		
102-6	Markets served	11, 12, 18, 19, 20, 22		
102-7	Scale of the organization	11, 12, 61, 63, 93		
102-8	Information on employees and other workers	63	All information is consolidated for IEnova as a whole and not by operating unit or type of contract.	135, 136
102-9	Supply chain	89		
102-10	Significant changes to the organization and its supply chain	18, 93		
102-11	Precautionary principle or approach	31, 32, 54		
102-12	External initiatives	26		
102-13	Membership of associations	26		
102-14	Statement from senior decision maker	8, 9		
102-15	Key impacts, risks, and opportunities	31, 32, 54, 57, 108		
102-16	Values, principles, standards, and norms of behavior	7, 48		135, 136
102-17	Mechanisms for advice and concerns about ethics	48-50, 53		135, 136
102-18	Governance structure	29, 42, 44		
102-19	Delegating authority	29		

DISCLOSURE NUMBER	DISCLOSURE TITLE	PAGE AND/OR DIRECT RESPONSE	OMISSIONS	INDEPENDENT ASSURANCE
102-20	Executive-level responsibility for economic, environmental, and social topics	29 The Chief Sustainability, Corporate and Public Affairs Officer chairs the Sustainability Committee which, according to its bylaws, reports to the Corporate Practices Committee of the Board of Directors.		
102-22	Composition of the highest governance body and its committees	42		
102-23	Chair of the highest governance body	42 Carlos Ruiz Sacristán serves as Chairman of the Board of Directors and Executive Chairman of IEnova.		
102-24	Nominating and selecting the highest governance body	42		
102-25	Conflicts of interest	42, 45, 48, 50		
102-26	Role of the highest governance body in setting purpose, values, and strategy	42, 108 The role of the highest governance body is described in IEnova's Bylaws .		
102-28	Evaluating the highest governance body's performance	42 The Corporate Practices Committee is responsible for reviewing the performance of the Board of Directors once a year.		
102-29	Identifying and managing economic, environmental, and social impacts	31, 32, 42, 54		
102-30	Effectiveness of risk management processes	32, 42, 54 Risk management is headed by the Chief Financial Officer. The division is mainly responsible for measuring, managing, reporting, and monitoring all risks. This division is also in charge of establishing timely mitigation measures that contribute to limiting the potential impact of any risk on the business.		
102-31	Review of economic, environmental, and social topics	29, 31, 32, 42, 54, 108		135, 136
102-32	Highest governance body's role in sustainability reporting	29 The Chief Sustainability, Corporate and Public Affairs Officer chairs the Sustainability Committee which, according to its bylaws reports to the Corporate Practices Committee of the Board of Directors.		
102-33	Communicating critical concerns	29, 42, 44		
102-35	Remuneration policies	42, 46, 72 The company continually reviews salaries, bonuses, and other economic compensation plans in order to offer competitive compensation.		
102-36	Process for determining remuneration	42, 44, 72 The Corporate Practices Committee of the Board of Directors determines remuneration frameworks for Board members and senior management.		135, 136

DISCLOSURE NUMBER	DISCLOSURE TITLE	PAGE AND/OR DIRECT RESPONSE	OMISSIONS	INDEPENDENT ASSURANCE
102-38	Total annual compensation ration	72	For security and privacy reasons related to this information, the decision was made to omit this information.	
102-40	List of stakeholder groups	30, 31		
102-41	Collective bargaining agreements	158		135, 136
102-42	Identifying and selecting stakeholders	30 The IEnova Stakeholders Management Model is a process through which the members of the Sustainability Committee every year make sure that the most relevant stakeholders are included in the company's sustainability strategy. They also monitor compliance with the annual goals of the Sustainability Commissions, including addressing those expectations that have been deemed a priority. For more information, please view our Sustainability Policy .		135, 136
102-43	Approach to stakeholder engagement	30, 31		
102-44	Key topics and concerns raised	31, 32		135, 136
102-45	Entities included in the consolidated financial statements	Audited Financial Statements (section 2.3.1 Basis of consolidation)		
102-46	Defining report content and topic boundaries	29-32, 133 We adhere to the Principles for drafting reports related to the definition of quality: Principle of sustainability context, Principle of materiality, Inclusion of stakeholders, Precision, Equilibrium, Clarity, Comparability, Reliability, Punctuality.		135, 136
102-47	List of material topics	31, 32, 133		
102-48	Restatements of information	A footnote has been included for those cases for which a restatement exists.		
102-49	Changes in reporting	For the first time we are reporting under the TCFD and SASB methodologies.		
102-50	Reporting period	133 January 1st to December 31st, 2020.		
102-51	Date of most recent report	The last report was published on May 31, 2020, and it covered the period between January 1 and December 31, 2019.		
102-52	Reporting cycle	Annual		
102-53	Contact point for questions regarding the report	Corporate Headquarters Paseo de la Reforma 342, 24th Floor, Colonia Juárez, Alcaldía Cuauhtémoc, Mexico City, 06600 Phone (5255) 91380100 sustentabilidad@ienova.com.mx		

DISCLOSURE NUMBER	DISCLOSURE TITLE	PAGE AND/OR DIRECT RESPONSE	OMISSIONS	INDEPENDENT ASSURANCE
102-54	Claims of reporting in accordance with the GRI Standards	This report has been prepared in accordance with the Core option of the GRI Standards.		
102-55	GRI content index	138-145		
102-56	External assurance	135, 136		
GRI 103: MANAGEMENT APPROACH 2016				
<p>This reference to GRI 103: Management Approach 2016 and the corresponding Disclosures 103-1, 103-2, and 103-3 applies to all material topics included in the following topic-specific Standards:</p> <p>GRI 201: Economic Performance 2016, GRI 203: Indirect Economic Impacts 2016, GRI 204: Procurement Practices 2016, GRI 205: Anti-Corruption 2016, GRI 206: Anti-competitive Behavior 2016, GRI 301: Materials 2016, GRI 302: Energy 2016, GRI 303: Water and Effluents 2018, GRI 304: Biodiversity 2016, GRI 305: Emissions 2016, GRI 306: Effluents and Waste 2016, GRI 307: Environmental Compliance 2016, GRI 401: Employment 2016, GRI 403: Occupational Health and Safety 2018, GRI 404: Training and Education 2016, GRI 405: Diversity and Equal Opportunity 2016, GRI 406: Non-discrimination 2016, GRI 408: Child Labor 2016, GRI 409: Forced or Compulsory Labor 2016, GRI 410: Security Practices 2016, GRI 411: Rights of Indigenous Peoples 2016, GRI 412: Human Rights Assessment 2016, GRI 413: Local Communities 2016, GRI 414: Supplier Social Assessment 2016, GRI 415: Public Policy 2016, GRI 416: Customer Health and Safety 2016, GRI 417: Marketing and Labeling 2016, GRI 419: Socioeconomic Compliance 2016, OG Sector Supplement, EU Sector Supplement.</p>				
103-1	Explanation of the material topic and its boundary	31, 36, 59, 63, 103, 106, 131 The material topics identified in this Report are based on the results of the materiality assessment we conducted in 2019, which was reinforced with the 2020 update. The materiality assessment was conducted under the supervision of the Sustainability Committee, employing internationally-recognized standards.		
103-2	The management approach and its components	22, 31, 36, 54, 59, 63, 64, 76, 79, 85, 97, 103, 106, 108, 131		
103-2b	A statement of the purpose of the management approach	106		
103-2c	A description of the following, if the management approach includes that component: i. Policies ii. Commitments iii. Goals and targets iv. Responsibilities v. Resources vi. Grievance mechanisms vii. Specific actions, such as processes, projects, programs and initiatives	106		
103-3	Evaluation of the management approach	22, 31, 32		
TOPIC-SPECIFIC STANDARDS				
GRI 200: ECONOMIC STANDARDS				
GRI 201: ECONOMIC PERFORMANCE 2016				
201-1	Direct economic value generated and distributed	61, 161		135, 136
201-3	Defined benefit plan obligations and other retirement plans	67		
201-4	Financial assistance received from government	The company does not receive financial assistance from the government.		

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GRI 203: INDIRECT ECONOMIC IMPACTS 2016				
203-1	Infrastructure investments and services supported	19, 20, 94, 97		135, 136
203-2	Significant indirect economic impacts	89, 93, 97		
GRI 204: PROCUREMENT PRACTICES 2016				
204-1	Proportion of spending on local suppliers	89, 93, 160		135, 136
GRI 205: ANTI-CORRUPTION 2016				
205-1	Operations assessed for risks related to corruption	48, 50, 54, 89		
205-2	Communication and training about anti-corruption policies and procedures	48, 50, 53, 89 IEnova's Corporate Ethics Policy establishes that only those who come in direct or indirect contact with authorities need to be certified in anti-corruption. At year-end 2020, 100% of our employees had taken the course.		135, 136
205-3	Confirmed incidents of corruption and actions taken	50, 163 There were no corruption incidents during the year.		
GRI 206: ANTICOMPETITIVE BEHAVIOR, 2016				
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices.	There were no claims regarding anticompetitive behavior.		
GRI 300: ENVIRONMENTAL STANDARDS				
GRI 301: MATERIALS 2016				
301-2	Recycled input materials used	130, 152		
GRI 302: ENERGY 2016				
302-1	Energy consumption within the organization	115, 119, 150		135, 136
GRI 303: WATER AND EFFLUENTS 2018				
303-1	Interactions with water as a shared resource	127		135, 136
303-2	Management of water discharge-related impacts	127, 129		
303-3	Water withdrawal	127, 152		135, 136
303-4	Water discharge	127, 152		135, 136
303-5	Water consumption	127, 152		135, 136
GRI 304: BIODIVERSITY 2016				
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	121, 148		135, 136
304-2	Significant impacts of activities, products, and services on biodiversity	121, 153, 154		135, 136
304-3	Habitats protected or restored	121, 148, 154		135, 136

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GRI 305: EMISSIONS 2016				
305-1	Direct (Scope 1) GHG emissions	115, 151		135, 136
305-2	Energy indirect (Scope 2) GHG emissions	115, 151		135, 136
305-3	Other indirect (Scope 3) GHG emissions	115, 151		135, 136
305-4	GHG emissions intensity	120, 151		
305-5	Reduction of GHG emissions	115		135, 136
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	152		135, 136
GRI 306: EFFLUENTS AND WASTE 2016				
306-2	Waste by type and disposal method	130, 152		135, 136
306-3	Significant spills	There were no significant spills. Based on the criteria established by PROFEPA (Criteria for classifying environmental emergencies in member organizations of the National Environmental Audit Program), an event can be classified as minor if the volume spilled is less than 1m ³ .		135, 136
GRI 307: ENVIRONMENTAL COMPLIANCE 2016				
307-1	Non-compliance with environmental laws and regulations	During 2020, there were no instances of non-compliance with environmental laws and regulations.		135, 136
GRI 400: SOCIAL STANDARDS				
GRI 401: EMPLOYMENT 2016				
401-1	New employee hires and employee turnover	64, 156, 157		135, 136
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	67		
401-3	Parental leave	67, 158		
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018				
403-1	Occupational health and safety management system	76, 79		135, 136
403-2	Hazard identification, risk assessment, and incident investigation	76, 79		
403-3	Occupational health services	78		
403-4	Worker participation, consultation, and communication on occupational health and safety	76, 79, 84		
403-5	Employee training on occupational health and safety	84, 85, 158, 159		
403-6	Promotion of worker health	79, 67, 76		
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	76, 79, 83		
403-9	Work-related injuries	76, 79, 82, 160		135, 136

DISCLOSURE NUMBER	DISCLOSURE TITLE	PAGE AND/OR DIRECT RESPONSE	OMISSIONS	INDEPENDENT ASSURANCE
GRI 404: TRAINING AND EDUCATION 2016				
404-1	Average hours of training per year per employee	64, 85, 158, 159		135, 136
404-2	Programs for upgrading employee skills and transition assistance programs	64, 85		
404-3	Percentage of employees receiving regular performance and career development reviews	67, 72		135, 136
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016				
405-1	Diversity of governance bodies and employees	42, 74, 155, 156		
GRI 406: NON-DISCRIMINATION 2016				
406-1	Incidents of discrimination and corrective actions taken	50, 163		
GRI 408: CHILD LABOR 2016				
408-1	Operations and suppliers at significant risk for incidents of child labor	89 There were no potential risks of incidences of child labor identified by the operation.		135, 136
GRI 409: FORCED OR COMPULSORY LABOR 2016				
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	89 There were no potential risks of incidences of child labor identified by the operation.		
GRI 410: SECURITY PRACTICES 2016				
410-1	Security personnel trained in human rights policies or procedures	159		135, 136
GRI 411: RIGHTS OF INDIGENOUS PEOPLES 2016				
411-1	Incidents of violations involving rights of indigenous peoples	<p>In 2017, construction of the Sonora Pipeline was finalized in adherence to all applicable human rights laws, regulations, and recommendations.</p> <p>We conducted a free and well-informed consultation with the indigenous peoples, complying with international human rights standards and agreements, and with all applicable Mexican laws and regulations, and we received approval from the Ministry of Energy to build the pipeline.</p> <p>That same year, the members of a local indigenous tribe took out a 7.62-meter of the pipeline that crossed their territory at Loma Bâcum, leaving the pipeline out of service. The group presented a legal complaint which was not granted by the judge. We are currently awaiting the final decision as to whether we will be allowed to repair the pipeline.</p> <p>The federal government in Mexico has entered into negotiations with the tribe in an effort to reach a definitive solution.</p>		135, 136

DISCLOSURE NUMBER	DISCLOSURE TITLE	PAGE AND/OR DIRECT RESPONSE	OMISSIONS	INDEPENDENT ASSURANCE
GRI 412: HUMAN RIGHTS ASSESSMENT 2016				
412-2	Employee training on human rights policies and procedures	48, 53, 73, 74, 159 100% of employees receive training on the Code of Ethics, which includes human rights topics.		
GRI 413: LOCAL COMMUNITIES 2016				
413-1	Operations with local community engagement, impact assessments, and development programs	94, 95, 97		135, 136
GRI 414: SUPPLIER SOCIAL ASSESSMENT 2016				
414-1	New suppliers that were screened using social criteria.	89		
GRI 415: PUBLIC POLICY 2016				
415-1	Political contributions	48 There were no financial or in-kind contributions made to any political parties and/or their representatives.. Our Code of Ethics prohibits this practice.		
GRI 416: CUSTOMER HEALTH AND SAFETY 2016				
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	During 2020, no incidents of non-compliance concerning the health and safety of products and services were identified.		
GRI 417: MARKETING AND LABELING 2016				
417-2	Incidents of non-compliance concerning product and service information and labeling	During 2020, no incidents of non-compliance concerning product and service information and labeling were identified.		
GRI 419: SOCIOECONOMIC COMPLIANCE 2016				
419-1	Non-compliance with laws and regulations in the social and economic area.	During 2020, there were no instances of non-compliance with laws and regulations in the social and economic area.		
O&G SECTOR SUPPLEMENT				
EU-DMA	Disaster/emergency plans and response	80		135, 136
OG2	Total amount invested in renewable energy	The total amount invested in renewable energy during 2020 was USD\$225 million.		
OG3	Total amount of renewable energy generated by source	119		135, 136
OG4	Number and percentage of significant operating sites in which biodiversity risk has been assessed and monitored	121, 148		
OG-10	Number and description of relevant disputes with local communities and indigenous peoples.	Please view response to Disclosure 411-1 .		135, 136
OG13	Number of process safety events, by business activity	84		