

GRI CONTENT INDEX: REPORTING PRINCIPLES, UNIVERSAL STANDARDS, SPECIFIC STANDARDS AND MATERIAL TOPICS

The Sustainability Report has been prepared **in accordance with the GRI Standards**. The Index incorporates the news of the 2021 edition of the **Universal Standards** and contains:

- the “Statement of use”;
- reference to the **GRI 1: Foundation 2021, i.e. to the reporting principles**;
- definition of the **30 general disclosures (GRI 2: General Disclosures 2021)**, the **3 disclosures on material topics (GRI 3: Material Topics 2021)** and the **71 specific disclosures of the GRI** (also including the GRI 306-3 of GRI 306: Effluents and waste 2016, as required by the framework, which therefore appears

twice in the index), selected, as part of the respective Specific Standards, for their **correlation with Acea’s material topics**, with evidence of the sections and pages of the document, where it is possible to consult the requested contents or the feedback directly reported in the index.

The GRI content index, in accordance with the specific Standards, contains the list of related material topics of the Acea Group; for details on the compliance of Acea’s material topics of high relevance and the GRI specific disclosures, please refer to Table no. 1 (see *Disclosing sustainability: methodological note*).

GRI CONTENT INDEX

Statement of use	Acea has reported in accordance with the GRI Standards for the period from 1 January 2022 to 31 December 2022.	
GRI standard	definition of GRI standards notes (replies or reporting of omissions) sections and reference pages	Alignment with Legislative Decree no. 254/2016
UNIVERSAL STANDARDS		
GRI 1: FOUNDATION 2021		
GRI 2: GENERAL DISCLOSURES 2021		
THE ORGANIZATION AND ITS REPORTING PRACTICES		
	<p>2-1 Organizational details. Acea SpA Piazzale Ostiense 2, 00154 Rome <i>Disclosing sustainability: methodological note</i>, pages 15-17 and Tables nos. 2 and 3; <i>Corporate identity</i> pages 20-21 and Chart no. 2, 30.</p>	Art. 3 paragraph 1, letter a): the corporate management and organisation model
	<p>2-2 Entities included in the organization’s sustainability reporting (specify the differences between the list of entities included in its financial reporting and the list included in its sustainability reporting). In addition to the data requested, highlighted in the <i>Methodological note</i>, sometimes the scope varies by default. This change, again reported in the text, is primarily correlated to the different business sectors (and companies that belong to them) reported, or, in residual cases, the centralised management of certain data, which, on the basis of the activities managed under service, does not cover the entire scope of reporting. <i>Disclosing sustainability: methodological note</i>, pages 15-17 and Tables nos. 2 and 3 and note 23; <i>Relations with stakeholders</i> pages 96, 149; <i>Relations with the environment</i> pages 206, 210, 214; <i>Environmental Accounts</i> pages 268, 272, 275.</p>	Art. 4 paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries
	<p>2-3 Reporting period, frequency and contact point. <i>Disclosing sustainability: methodological note</i> pages 10-11, 17; <i>GRI Content index</i> page 250. Questions and information can be requested at the email address RSI@aceaspa.it</p>	Art. 2 paragraph 1: public interest bodies prepare a disclosure for each financial year Art. 3 paragraph 3: the information (...) is provided with a comparison with the information provided in previous years
	<p>2-4 Restatements of information. Any recalculation or groupings that require changes to the data published in 2021 are appropriately flagged and justified in the report. <i>Disclosing sustainability: methodological note</i> page 11; <i>Relations with stakeholders</i> page 142; <i>Relations with the environment</i> pages 229-230 Table no. 69.</p>	Art. 3 paragraph 3: the information (...) is provided with a comparison with the information provided in previous years

<p>2-5 External assurance (current policy and practice for seeking external assurance, etc.). <i>Disclosing sustainability: methodological note</i> pages 10-11; <i>Opinion Letter</i> pages 303-305.</p>	<p>Art. 3 paragraph 10: (...) verification of the non-financial statement</p>
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ACTIVITIES AND WORKERS

<p>2-6 Activities, value chain and other business relationships (activities, products, services, markets served, supply chain, etc.). <i>Corporate identity</i> pages 20-21 and Chart no. 2, 22-25, 30 and Table no. 5; <i>Relations with stakeholders</i> pages 96-99 and Table no. 18, 114, 129, 149-150, 179.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model</p>
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<p>2-7 Employees (no. of employees for employment contract – permanent, temporary, full-time, part-time – broken down by gender and by region). Over 99% (6,713 employees out of 6,763) of the Company population has Italian citizenship; the rest is equally distributed between other citizenships of EU countries (24) and non-EU countries (26). <i>Corporate identity</i> pages 20, Table no. 4, 46-47; <i>Relations with stakeholders</i> pages 139, 157-161 and Tables nos. 41-42.</p>	<p>Art. 3 paragraph 2, letter d): aspects relating to staff management</p>
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<p>2-8 Workers who are not employees (n. of workers who are not employees and whose work is controlled by the organization, describing the most common types of contractual relationship with the organization and the type of work they perform). In 2022, 191 non-employees (130 men and 61 women) worked for Acea with a temporary contract activated through specialized agencies (temporary). <i>Relations with stakeholders</i> pages 139, 157 and Table no. 41.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model; paragraph 2, letter d): aspects relating to staff management</p>
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GOVERNANCE

<p>2-9 Governance structure and composition (including committees of the highest governance body, executive and non-executive members, etc.). <i>Corporate identity</i> pages 70 and Chart no. 13, 71 and Table no. 10, 72.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model</p>
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<p>2-10 Nomination and selection of the highest governance body (describing the criteria used, independence and competencies, etc.). In the composition of corporate bodies, Acea ensures balanced representation of genders, as set out in Law, and guarantees the presence of Independent Directors, governed by the By-laws and current regulations. Gender diversity of the Governance Body and the Committees is an important element, in tempering “single-mindedness” as well as for the different ways in which men and women exercise their leadership. Selection processes involve shareholders who, in accordance with the recommendations of the <i>Corporate Governance Code</i>, are guided in the choice of candidates to propose in the lists by the guidelines provided by the Board of Directors of Acea, having received the opinion of the Appointments Committee and taking into account the results of self-assessment, on the size and composition of the administrative body. <i>Corporate identity</i> page 71.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model</p>
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<p>2-11 Chair of the highest governance body (report whether the chair of the highest governance body is also a senior executive, if the chair is also a senior executive, explain their function with the organization’s management, the reasons for this arrangement, and how conflicts of interest are prevented and mitigated). <i>Corporate identity</i> page 71 and Table no. 10.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model</p>
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<p>2-12 Role of the highest governance body in overseeing the management of impacts (including the role of the highest governance body and of senior executives in developing, approving, and updating the organization’s strategies, policies, and goals related to sustainable development, etc.). <i>Disclosing sustainability: methodological note</i> pages 11-17; <i>Corporate identity</i> pages 46-49 and Chart no. 12, 50, 70 and Chart no. 13, 71-74, 78-85; <i>Relations with stakeholders</i> page 179.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter a c): l’impatto, ove possibile sulla base di ipotesi o scenari realistici anche a medio termine, sull’ambiente nonché sulla salute e la sicurezza</p>
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<p>2-13 Delegation of responsibility for managing impacts (process for delegating responsibility for managing the organization’s impacts on the economy, the environment and people, etc.). The Board of Directors confers management powers to the Chief Executive Officer, who, in the context of the corporate macrostructure established by the same Board, confers powers and proxies to management, in accordance with the missions and responsibilities of the different structures. The standard practice for any type of assignment of powers, and therefore for economic, environmental and social areas, is based on analysis of the requirement/need for such assignment.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter a c): l’impatto, ove possibile sulla base di ipotesi o scenari realistici anche a medio termine, sull’ambiente nonché sulla salute e la sicurezza</p>
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<p>2-14 Role of the highest governance body in sustainability reporting. <i>Disclosing sustainability: methodological note</i> page 11; <i>Corporate identity</i> page 72.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model; paragraph 7: the responsibility to ensure that the report is drawn up and published in accordance with the provisions of this legislative decree lies with the directors of the public interest body</p>
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2-15 Conflicts of interest (describe the processes for the highest governance body to ensure that conflicts of interest are prevented and mitigate, etc.).

The risk of conflicts of interest in Acea is monitored employing corporate governance systems and procedures (Management, Organisation and Control Model, Code of Ethics, and Independent Directors). These tools act in different contexts where conflicts of interest could arise: in relations between controlling shareholders and minority shareholders, between Acea and Related Parties, and between Acea and the Public Administration.

Corporate identity pages 70-71.

Art. 3 paragraph 1, letter a):
the corporate management and organisation model

2-16 Communication of critical concerns (whether and how critical concerns are communicated to the highest governance body, etc.).

The Board of Directors (BoD) receives constant information on potentially critical situations, primarily through the work performed by the Control and Risks Committee, to which the Internal Audit Function manager periodically reports, which interacts with BoD. The activities performed and results of activity of the Supervisory Body (pursuant to Italian Legislative Decree no. 231/01), which may identify the risk of liability for the Company, are subject to information flows to the BoD. The Chief Executive Officer, also in his role as Director in Charge of the Internal Control and Risk Management System, provides constant updates to the Board on developments in management and the existence of any potentially critical situations.

Corporate identity pages 72-73, 77-84 and Table no. 12, 86.

Art. 3 paragraph 1, letter a):
the corporate management and organisation model; **paragraph 2, letter e):** regarding human rights, the measures adopted to prevent breaches thereof and measures to avoid conduct and actions that are in any case discriminatory

2-17 Collective knowledge of the highest governance body (measures taken to advance the collective knowledge, skills, and experience on sustainable development).

Disclosing sustainability: methodological note page 11; *Corporate identity* pages 46, 70 and Chart no. 13, 71-72.

Art. 3 paragraph 1, letter a):
the corporate management and organisation model

2-18 Evaluation of the performance of the highest governance body (overseeing the management of the organization's impacts on the economy, environment, and people).

Non-executive Directors receive a fixed fee, set by the Shareholders' Meeting on the basis of the commitment requested of them.

Corporate identity pages 71-72, 86; *Relations with stakeholders* pages 175.

Art. 3 paragraph 1, letter a):
the corporate management and organisation model

2-19 Remuneration policies (of the highest governance body and senior executives).

For Top Management, Executives Holding Key Positions and other executives with roles of particular impact on the Acea Group's business, the clawback clause applies: i.e. the right to request the return of variable components of remuneration, short and medium-long term linked to performance and results, if these do not prove to be effective or are the result of intentional and/or gross negligence. There are no agreements that provide for fixed indemnities or clauses aimed at safeguarding Group Managers in the event of termination of the employment relationship, referring, on this subject, to the institutions provided for by the CCNL for Executives of Public Utility Service Companies and the "Executive Exodus Management". This "Executive Exodus Management" policy refers to the collective agreement and takes into account the monthly payments in terms of fixed and variable short and long term. The long-term incentive system (LTIP) and the short-term annual incentive system (MBO) are linked, in addition to economic and financial objectives, also to environmental objectives and with an impact on sustainability, including a composite sustainability indicator. For details, please refer to the Report on the remuneration policy and remuneration paid.

Corporate identity pages 70 and Chart no. 13, 71, 73; *Relations with stakeholders* page 175.

Art. 3 paragraph 1, letter a):
the corporate management and organisation model

2-20 Process to determine remuneration.

In 2022, no external consulting companies were involved in processes for the determination of remuneration.

Corporate identity pages 70 and Chart no. 13, 71, 73; *Relations with stakeholders* pages 162-163, 174-175.

Art. 3 paragraph 1, letter a):
the corporate management and organisation model

2-21 Annual total compensation ratio (ratio of the annual total compensation for the highest-paid individual to the average annual total compensation for all employees - excluding the highest-paid individual; ratio of the percentage increase in annual total compensation for the highest-paid individual to the average percentage increase in annual total compensation for all employees).

The ratio between the total annual salary of the person who received, in 2022, the maximum salary and the average salary of employees is equal to 12.26. There was no increase in the remuneration of the highest paid person between 2021 and 2022, a circumstance partly attributable to the departure of the previous CEO in September 2022.

Corporate identity page 73.

Art. 3 paragraph 1, letter a):
the corporate management and organisation model

STRATEGY, POLICIES AND PRACTICES**2-22 Statement on sustainable development strategy (statement from the highest governance body or most senior executive about the relevance of sustainable development to the organization and its strategy for contributing to this).**

Letter to the stakeholders page 4; *Corporate identity* pages 22-25, 44-49; *Relations with stakeholders* pages 139-140, 143-144, 186-187, 189.

Art. 3 paragraph 7):
the responsibility to guarantee that the report is (...) compliant rests with the directors

2-23 Policy commitments.

Corporate identity pages 44, 46-49, 50-69, 70, 74, 77, 80-81 Table no. 12, 85, 86 Table no. 14; *Relations with stakeholders* page 147, 167, 169, 175-176, 188; *Relations with the environment* pages 211, 227.

Art. 3 paragraph 1, letter a): the corporate management and organisation model; **letter b):** the policies implemented by the company

2-24 Embedding policy commitments.

Corporate identity pages 46, 70 Chart no. 13, 80-81 Table no. 12; *Relations with stakeholders* pages 147-149, 174 Table no. 47, 175-176; *Relations with the environment* pages 211, 227.

Art. 3 paragraph 1, letter a): the corporate management and organisation model; **letter b):** the policies implemented by the company

2-25 Processes to remediate negative impacts.

Corporate identity pages 78, 80-81 Table no. 12; *Relations with stakeholders* page 128.

Art. 3 paragraph 1, letter a): the corporate management and organisation model; **letter b):** the policies implemented by the company; **letter c):** the impact, where possible on the basis of realistic assumptions or scenarios also in the medium term, on the environment as well as on health and safety

2-26 Mechanisms for seeking advice and raising concerns (describe the mechanisms for individuals to seek advice on implementing the policies and practices for responsible business conduct; raise concerns about the business conduct).

Corporate identity pages 70 Chart no. 13, 77-78.

Art. 3 paragraph 1, letter a): the corporate management and organisation model; **paragraph 2, letter e):** regarding human rights, the measures adopted to prevent breaches thereof and measures to avoid conduct and actions that are in any case discriminatory

2-27 Compliance with laws and regulations (including the total number of significant instances of non-compliance with laws and regulations; the total number and the monetary value of fines for instances of non-compliance).

Corporate identity pages 46-49, 77-78, 84; *Relations with stakeholders* pages 111-114, 121, 128-129, 134, 143, 148, 165, 182; *Relations with the environment* page 198; *Environmental accounts* page 290.

Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them

2-28 Membership associations (industry, category and other associations in which it participates in a significant role).

Relations with stakeholders pages 186-193; *Relations with the environment* page 196.

Art. 3 paragraph 1, letter a): the corporate management and organisation model

STAKEHOLDER ENGAGEMENT

2-29 Approach to stakeholder engagement (including a description of the categories of stakeholders engaged and how they are identified; the purpose of the engagement and how the organization seeks to ensure their meaningful engagement).

Disclosing sustainability: methodological note pages 12-17 and Table no. 1; *Corporate identity* pages 22-29, 44, 73, 76-77, 87-90; *Relations with stakeholders* pages 100-106 and Tables nos. 19-20, 109, 111, 115, 118-121, 128-134, 138-146, 148, 152-156, 164-167, 169-171, 174, 175-178, 180-181, 184-193; *Relations with the environment* pages 196, 198.

Art. 3 paragraph 1, letter a): the corporate management and organisation model

2-30 Collective bargaining agreements (report the percentage of total employees covered by collective bargaining agreements; indicate how working conditions are determined for workers not covered by collective bargaining agreements).

Relations with stakeholders page 164.

Art. 3 paragraph 2, letter d): aspects relating to staff management

GRI 3: MATERIAL TOPICS 2021

3-1 Process to determine material topics.

Disclosing sustainability: methodological note pages 12-17; *Corporate identity* pages 22-25, 34-39; *Indice dei contenuti GRI* pages 250-263.

Art. 3 paragraph 1, letter a): the corporate management and organisation model; **letter c): the impact, where possible on the basis of realistic assumptions or scenarios also in the medium term, on the environment as well as on health and safety;** **Art. 4 paragraph 1:** to the degree necessary to ensure the understanding of the group's business, its performance, results, and the impact it generated

3-2 List of material topics.

Disclosing sustainability: methodological note pages 13-14, Table no. 1, 90-93 and Table no.15. *Environmental accounts* pages 250-263.

Art. 4 paragraph 1: to the degree necessary to ensure the understanding of the group's business, its performance, results, and the impact it generated

SPECIFIC STANDARDS AND MATERIAL TOPICS		
TOPIC	ECONOMIC PERFORMANCE (related material topics: 1, 2, 3, 4, 5, 6, 7, 9, 10, 11, 12, 13, 14)	
GRI 3: Material Topics 2021	3-3 Management of material topics. <i>Disclosing sustainability: methodological note</i> pages 12-13; <i>Corporate identity</i> pages 22-25, 30, 44-49, 50, 75, 77-84 and Table no. 12, 90-93 and Table no. 15.	Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them Art. 4 paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries. (...) to the degree necessary to ensure the understanding of the group's business, its performance, results, and the impact it generated
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed (including revenues, operating costs, employee wages and benefits, payments to providers of capital, payments to government and community investments). <i>Corporate identity</i> pages 30 and Table no. 5, 87-90, 93; <i>Relations with stakeholders</i> pages 162-163, 179, 181.	Art. 3 paragraph 1, letter d): social aspects and aspects relating to staff management
	201-2 Financial implications and other risks and opportunities due to climate change. <i>Corporate identity</i> pages 22-25, 82; <i>Relations with the environment</i> pages 198, 223-225.	Art. 3 paragraph 2, letter c): the impact (...) on the environment
	201-3 Defined benefit plan obligations and other retirement plans. <i>Relations with stakeholders</i> pages 163-164 and Table no. 45.	Art. 3 paragraph 1, letter d): social aspects and aspects relating to staff management
	201-4 Financial assistance received from government. <i>Corporate identity</i> pages 75 note 20.	-
TOPIC	INDIRECT ECONOMIC IMPACTS (related material topics: 3, 4, 5, 8, 10, 11, 12)	
GRI 3: Material Topics 2021	3-3 Management of material topics. <i>Disclosing sustainability: methodological note</i> pages 12-13; <i>Corporate identity</i> pages 24-26, 45-49, 50, 78-84 and Table no. 12, 87-90, 90-93 and Table no. 15; <i>Relations with stakeholders</i> pages 106-127, 144-146, 148-149.	Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them Art. 4 paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries. (...) to the degree necessary to ensure the understanding of the group's business, its performance, results, and the impact it generated
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported (the organization shall report: the extent of development of significant infrastructure investments; current or expected impacts on communities, including positive and negative impacts where relevant; whether these investments and services are commercial, in-kind, or pro bono engagements, etc.). <i>Corporate identity</i> pages 87-90; <i>Relations with stakeholders</i> pages 106-127 and Tables nos. 21 and 28, 144-146, 187-188 and Chart no. 47; <i>Relations with the environment</i> page 204.	Art. 3 paragraph 2, letter c): the impact (...) on the environment as well as on health and safety
	203-2 Significant indirect economic impacts (examples of significant identified indirect economic impacts of the organization, including positive and negative impacts, etc.). <i>Corporate identity</i> pages 87-90; <i>Relations with stakeholders</i> pages 97-98, 106-127 and Table no. 21, 141-142, 144-146, 147-151 and Tables nos. 39-40; <i>Relations with the environment</i> page 207.	Art. 3 paragraph 2, letter c): the impact (...) on the environment as well as on health and safety
TOPIC	PROCUREMENT PRACTICES (related material topics: 12)	
GRI 3: Material Topics 2021	3-3 Management of material topics. <i>Disclosing sustainability: methodological note</i> pages 12-13; <i>Corporate identity</i> pages 22-25, 46-49, 50, 78-84 and Table no. 12, 90-93 and Table no.15; <i>Relations with stakeholders</i> pages 147-149.	Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them Art. 4 paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries. (...) to the degree necessary to ensure the understanding of the group's business, its performance, results, and the impact it generated

<p>GRI 204: Procurement Practices 2016</p>	<p>204-1 Proportion of spending on local suppliers (in relation to the significant locations of operation). There is no specific preferential strategy for local suppliers, although, particularly for sourcing of works, the prevalence of local suppliers arises naturally. <i>Relations with stakeholders</i> pages 150-151 and Table no. 40.</p>	<p>Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them</p>
<p>TOPIC</p>	<p>ANTI-CORRUPTION (related material topics: 2, 9, 12)</p>	
<p>GRI 3: Material Topics 2021</p>	<p>3-3 Management of material topics. <i>Disclosing sustainability: methodological note</i> pages 12-13; <i>Corporate identity</i> pages 22-25, 46-49, 50, 75, 78-84 and Table no. 12, 90-93 and Table no.15; <i>Relations with stakeholders</i> page 172.</p>	<p>Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through the Art. 4 paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries. (...) to the degree necessary to ensure the understanding of the group's business, its performance, results, and the impact it generated</p>
<p>GRI 205: Anti-corruption 2016</p>	<p>205-1 Operations assessed for risks related to corruption (report the total number and percentage of operations assessed for risks related to corruption). <i>Corporate identity</i> pages 77-78.</p>	<p>Art. 3 paragraph 1, letter c): the main risks generated or suffered; paragraph 2, letter f): anti-corruption and bribery measures</p>
<p>GRI 205: Anti-corruption 2016</p>	<p>205-2 Communication and training about anti-corruption policies and procedures (report the total number and percentage of employees that the organization's anti-corruption policies and procedures have been communicated to). <i>Corporate identity</i> page 25; <i>Relations with stakeholders</i> pages 172, 173 Table no. 47.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model; paragraph 2, letter f): anti-corruption and bribery measures</p>
<p>GRI 205: Anti-corruption 2016</p>	<p>205-3 Confirmed incidents of corruption and actions taken (total number and nature of confirmed incidents of corruption, etc.). No instances of corruption were recorded.</p>	<p>Art. 3 paragraph 2, letter f): anti-corruption and bribery measures</p>
<p>TOPIC</p>	<p>ANTI-COMPETITIVE BEHAVIOR (related material topics: 2, 11)</p>	
<p>GRI 3: Material Topics 2021</p>	<p>3-3 Management of material topics. <i>Disclosing sustainability: methodological note</i> pages 12-13; <i>Corporate identity</i> pages 46-49, 50, 74-84 and Table no. 12, 90-93 and Table no.15; <i>Relations with stakeholders</i> pages 172, 182.</p>	<p>Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them Art. 4 paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries. (...) to the degree necessary to ensure the understanding of the group's business, its performance, results, and the impact it generated</p>
<p>GRI 206: Anti-competitive Behavior 2016</p>	<p>206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices (number of legal actions pending or completed during the reporting period regarding anti-competitive behavior and violations of anti-trust and monopoly legislation). <i>Relations with stakeholders</i> page 182.</p>	<p>Art. 3 paragraph 1, letter b): fundamental indicators of non-financial performance</p>
<p>TOPIC</p>	<p>MATERIALS (related material topics: 1, 5, 6, 12)</p>	
<p>GRI 3: Material Topics 2021</p>	<p>3-3 Management of material topics. <i>Disclosing sustainability: methodological note</i> pages 12-13; <i>Corporate identity</i> pages 22-25, 46-49, 50, 75, 77-84 and Table no. 12, 85-87 and Table no.14, 90-93 and Table no.15; <i>Relations with the environment</i> pages 196, 198, 222; <i>Environmental accounts</i> page 268.</p>	<p>Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them Art. 4 paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries. (...) to the degree necessary to ensure the understanding of the group's business, its performance, results, and the impact it generated</p>

GRI 301: Materials 2016	301-1 Materials used by weight or volume (materials that are used to produce and package the organization's primary products and services, by non-renewable and renewable materials used). <i>Relations with the environment</i> pages 222 and Table no. 61, 226 and Table no. 65; <i>Environmental accounts</i> pages 279-281.	Art. 3 paragraph 2, letter c): the impact (...) on the environment
	301-2 Recycled input materials used. <i>Relations with the environment</i> page 222 and Table no. 61.	Art. 3 paragraph 2, letter c): the impact (...) on the environment
TOPIC	ENERGY (related material topics: 1, 3, 4, 5, 10, 12)	
GRI 3: Material Topics 2021	3-3 Management of material topics. <i>Disclosing sustainability: methodological note</i> pages 12-13; <i>Corporate identity</i> pages 22-25, 45-49, 50, 75, 77-84 and Table no. 12, 85-87 and Table no.14, 90-93 and Table no.15; <i>Relations with stakeholders</i> pages 172, 154, 175-176; <i>Relations with the environment</i> pages 196-198, 206-211-213, 221-224.	Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them Art. 4 paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries. (...) to the degree necessary to ensure the understanding of the group's business, its performance, results, and the impact it generated
	302-1 Energy consumption within the organization. <i>Relations with the environment</i> pages 211-212, 222-224 and Table no. 62.	Art. 3 paragraph 2, letter a): use of energy resources
	302-2 Energy consumption outside of the organization. <i>Relations with the environment</i> page 224.	Art. 3 paragraph 2, letter a): use of energy resources
	302-3 Energy intensity. <i>Relations with the environment</i> pages 223 and Table no. 63, 224-225.	Art. 3 paragraph 2, letter a): use of energy resources
	302-4 Reduction of energy consumption. <i>Relations with the environment</i> pages 210-212, 224-225 and Table no. 64.	Art. 3 paragraph 2, letter a): use of energy resources
GRI 302: Energy 2016	302-5 Reductions in energy requirements of products and services. <i>Relations with the environment</i> pages 224-225.	Art. 3 paragraph 2, letter a): use of energy resources
	TOPIC	
	WATER AND EFFLUENTS (related material topics: 1, 3, 5, 8, 10, 11, 12)	
	3-3 Management of material topics. <i>Disclosing sustainability: methodological note</i> pages 12-13; <i>Corporate identity</i> pages 24-26, 45-49, 50, 75, 77-84 and Table no. 12, 85-87 and Table no.14, 90-93 and Table no.15; <i>Relations with stakeholders</i> pages 115, 118-119, 121, 175-176; <i>Relations with the environment</i> pages 196-198, 203-206, 214, 217-221, 225-226.	Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them Art. 4 paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries. (...) to the degree necessary to ensure the understanding of the group's business, its performance, results, and the impact it generated
	GRI 303: Water and effluents 2018	303-1 Interactions with water as a shared resource. <i>Relations with stakeholders</i> pages 115, 118-119, 121, 140; <i>Relations with the environment</i> pages 196, 203-206 and Table no. 50, 214, 217-220 and Table no. 59, 225-226 and Table no. 65; <i>Environmental accounts</i> pages 274-276.
303-2 Management of water discharge-related impacts. <i>Relations with stakeholders</i> pages 119, 121; <i>Relations with the environment</i> pages 215-217, 219-221, 225-226; <i>Environmental accounts</i> pages 274-276.		Art. 3 paragraph 2, letter c): the impact (...) on the environment
303-3 Water withdrawal. <i>Relations with the environment</i> pages 203-206 and Table no. 50, 214, 225-226 and Table no. 65; <i>Environmental accounts</i> page 279.		Art. 3 paragraph 2, letter a): use of water resources
303-4 Water discharge. <i>Relations with stakeholders</i> pages 121; <i>Relations with the environment</i> pages 215, 219-221 and Tables nos. 57 and 59, 225-226; <i>Environmental accounts</i> pages 277-278.		Art. 3 paragraph 2, letter a): use of water resources; letter c): the impact (...) on the environment
303-5 Water consumption. <i>Relations with the environment</i> pages 217-219, 225-226; <i>Environmental accounts</i> pages 274-276.		Art. 3 paragraph 2, letter a): use of water resources

TOPIC	BIODIVERSITY (related material topics: 1, 3, 8, 10)	
GRI 304: Biodiversity 2016	3-3 Management of material topics. <i>Disclosing sustainability: methodological note pages 12-17; Corporate identity pages 24-26, 33, 46-49, 50, 75, 77-84 and Table no. 12, 85-87 and Table no.14, 90-93 and Table no.15; Relations with stakeholders pages 121, 175-176; Relations with the environment pages 198, 199-206, 219-221.</i>	Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them Art. 4 paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries. (...) to the degree necessary to ensure the understanding of the group's business, its performance, results, and the impact it generated
	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas. <i>Relations with the environment pages 199-206 and Chart no. 48.</i>	Art. 3 paragraph 2, letter c): the impact (...) on the environment
	304-2 Significant impacts of activities, products, and services on biodiversity. <i>Relations with stakeholders page 119; Relations with the environment pages 199-206, 210.</i>	Art. 3 paragraph 2, letter c): the impact (...) on the environment
	304-3 Habitats protected or restored. <i>Relations with the environment pages 202-206.</i>	Art. 3 paragraph 2, letter c): the impact (...) on the environment
TOPIC	EMISSIONS (related material topics: 3, 4, 11, 12)	
GRI 305: Emissions 2016	3-3 Management of material topics. <i>Disclosing sustainability: methodological note pages 12-13; Corporate identity pages 24-26, 45-49, 50, 75, 77-84 and Table no. 12, 85-87 and Table no.14, 90-93 and Table no.15; Relations with stakeholders pages 129-130, 142, 172, 175-176; Relations with the environment pages 196-198, 211-213, 222-224, 227-230.</i>	Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them Art. 4 paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries. (...) to the degree necessary to ensure the understanding of the group's business, its performance, results, and the impact it generated
	305-1 Direct (Scope 1) GHG emissions. Biogenic CO ₂ was calculated for Environment Operations and Water Operations and in 2022 equalled 322,970 t. <i>Relations with the environment pages 228-230 and Table no. 69; Environmental accounts pages 282-283, 286.</i>	Art. 3 paragraph 2, letter b): Greenhouse-gas emissions
	305-2 Energy indirect (Scope 2) GHG emissions. <i>Relations with the environment pages 229-230 and Table no. 69; Environmental accounts pages 282-283.</i>	Art. 3 paragraph 2, letter b): Greenhouse-gas emissions
	305-3 Other indirect (Scope 3) GHG emissions. <i>Relations with the environment pages 229-230 and Table no. 69.</i>	Art. 3 paragraph 2, letter b): Greenhouse-gas emissions
	305-4 GHG emissions intensity. <i>Relations with the environment pages 229-230 and Table no. 69.</i>	Art. 3 paragraph 2, letter b): Greenhouse-gas emissions
	305-5 Reduction of GHG emissions as a direct result of reduction initiatives. <i>Relations with the environment pages 210, 224-225 and Table no. 64, 229-230 and Table no. 69.</i>	Art. 3 paragraph 2, letter b): Greenhouse-gas emissions
	305-6 Emissions of ozone-depleting substances (ODS). <i>Relations with the environment page 228; Environmental accounts pages 257, 279, 281.</i>	Art. 3 paragraph 2, letter b): Greenhouse-gas emissions
305-7 Nitrogen oxides (NO_x), sulfur oxides (SO_x), and other significant air emissions. <i>Relations with the environment page 227 Table no. 66; Environmental accounts pages 282-283.</i>	Art. 3 paragraph 2, letter b): Greenhouse-gas emissions	

<p>TOPIC</p> <p>WASTE (related material topics: 3, 6, 10, 12)</p> <p>GRI 3: Material Topics 2021</p>	<p>3-3 Management of material topics. <i>Disclosing sustainability: methodological note</i> pages 12-13; <i>Corporate identity</i> pages 22-25, 45-49, 50, 75, 77-84 and Table no. 12, 85-87 and Table no.14, 90-93 and Table no.15, 175-176; <i>Relations with the environment</i> pages 196-198, 210-214, 221, 231-235; <i>Environmental accounts</i> page 268.</p>	<p>Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them Art. 4 paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries. (...) to the degree necessary to ensure the understanding of the group's business, its performance, results, and the impact it generated</p>
<p>GRI 306: Effluents and waste 2016</p>	<p>306-3 Significant spills. During the reporting period, there were no cases of significant spills.</p>	<p>Art. 3 paragraph 2, letter c): the impact (...) on the environment</p>
<p>GRI 306: Waste 2020</p>	<p>306-1 Waste generation and significant waste-related impacts. <i>Relations with the environment</i> pages 231-235.</p> <p>306-2 Management of significant waste-related impacts. <i>Relations with the environment</i> pages 231-235; <i>Environmental accounts</i> pages 282-285.</p> <p>306-3 Waste generated. <i>Relations with the environment</i> pages 231-235 and Tables nos. 70-73.</p> <p>306-4 Waste diverted from disposal. <i>Relations with the environment</i> pages 214, 231-235 and Tables nos. 70-73.</p> <p>306-5 Waste directed to disposal. <i>Relations with the environment</i> page 231-235 and Tables nos. 70-73.</p>	<p>Art. 3 paragraph 2, letter c): the impact (...) on the environment</p> <p>Art. 3 paragraph 2, letter c): the impact (...) on the environment</p> <p>Art. 3 paragraph 2, letter c): the impact (...) on the environment</p> <p>Art. 3 paragraph 2, letter c): the impact (...) on the environment</p> <p>Art. 3 paragraph 2, letter c): the impact (...) on the environment</p>
<p>TOPIC</p> <p>SUPPLIER ENVIRONMENTAL ASSESSMENT (related material topics: 8, 10, 12)</p> <p>GRI 3: Material Topics 2021</p>	<p>3-3 Management of material topics. <i>Disclosing sustainability: methodological note</i> pages 12-13; <i>Corporate identity</i> pages 22-25, 46-49, 50, 78-84 and Table no. 12, 90-93 and Table no.15; <i>Relations with stakeholders</i> pages 147, 149, 152-156; <i>Relations with the environment</i> pages 224, 229.</p>	<p>Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them Art. 4 paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries. (...) to the degree necessary to ensure the understanding of the group's business, its performance, results, and the impact it generated</p>
<p>GRI 308: Supplier Environmental Assessment 2016</p>	<p>308-1 New suppliers that were screened using environmental criteria (indicate the percentage). <i>Relations with stakeholders</i> pages 149, 152-156; <i>Relations with the environment</i> page 224.</p> <p>308-2 Actual and potential negative environmental impacts in the supply chain and actions taken. <i>Relations with stakeholders</i> pages 152-156; <i>Relations with the environment</i> pages 224, 229.</p>	<p>Art. 3 paragraph 1, letter c): the main risks generated or suffered (...) deriving from the business, its products, services or commercial relations, including, where relevant, supply and subcontracting chains</p> <p>Art. 3 paragraph 1, letter c): the main risks generated or suffered (...) deriving from the business, its products, services or commercial relations, including, where relevant, supply and subcontracting chains; paragraph 2, letter c): the impact (...) on the environment</p>
<p>TOPIC</p> <p>EMPLOYMENT (related material topics: 8, 9, 13)</p> <p>GRI 3: Material Topics 2021</p>	<p>3-3 Management of material topics. <i>Disclosing sustainability: methodological note</i> pages 12-13; <i>Corporate identity</i> pages 22-25, 46-49, 50, 78-84 and Table no. 12, 90-93 and Table no.15; <i>Relations with stakeholders</i> pages 147, 152-156, 157, 162-163, 169-176, 178.</p>	<p>Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them Art. 4 paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries. (...) to the degree necessary to ensure the understanding of the group's business, its performance, results, and the impact it generated</p>

<p>GRI 401: Employment 2016</p>	<p>401-1 New employee hires and employee turnover (report the total number and rate of new employee hires and employee turnover, broken down by age group, gender and region). <i>Relations with stakeholders</i> pages 157-161 and Table no. 43.</p>	<p>Art. 3 paragraph 2, letter d): aspects relating to staff management</p>
	<p>401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees. <i>Relations with stakeholders</i> page 175.</p>	<p>Art. 3 paragraph 2, letter d): aspects relating to staff management</p>
	<p>401-3 Parental leave (including return-to-work rate and retention rates of employees that took parental leave, by gender). Acea operates in accordance with the Consolidated Law on supporting maternity and paternity (Italian Legislative Decree 151/2001 as amended), which governs leave, rest days, days off for specific reasons and economic support for female and male workers connected with maternity, paternity of children, adopted children and fostered children. The law prohibits any discrimination for reasons related to gender, with particular reference to any less favourable treatment on the basis of being pregnant, maternity and paternity. It establishes mandatory maternity leave for a period of five months and guarantees the work post during this period, imposing a prohibition on dismissal. It also establishes the reintegration of the employee into the activities performed prior to the leave period or equivalent activities, with fines applicable for employers contravening these rules. Therefore, 100% of employees making use of this type of leave maintain their post and return to work. The employees who took leave for parenthood in 2022 numbered 388, of which 164 were men and 224 women. All of these, after the leave period, returned to work and are still employed.</p>	<p>Art. 3 paragraph 2, letter d): aspects relating to staff management; lettera e): actions taken to prevent attitudes and conduct that are in any case discriminatory</p>
<p>TOPIC</p>	<p>LABOR/MANAGEMENT RELATIONS (related material topics: 9)</p>	
<p>GRI 3: Material Topics 2021</p>	<p>3-3 Management of material topics. <i>Disclosing sustainability: methodological note</i> pages 12-13; <i>Corporate identity</i> pages 46-49, 50, 78-84 and Table no. 12, 90-93 and Table no.15; <i>Relations with stakeholders</i> pages 164-165, 152.</p>	<p>Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them Art. 4 paragraph 1): the consolidated statements include the data of the parent company and its fully consolidated subsidiaries. (...) to the degree necessary to ensure the understanding of the group's business, its performance, results, and the impact it generated</p>
	<p>GRI 402: Labor/Management Relations 2016</p>	<p>402-1 Minimum notice periods regarding operational changes (report whether the notice period and provisions for consultation and negotiation are specified in collective agreements). <i>Relations with stakeholders</i> page 165.</p>
<p>TOPIC</p>	<p>OCCUPATIONAL HEALTH AND SAFETY (related material topics: 2, 7, 8, 12, 13)</p>	
<p>GRI 3: Material Topics 2021</p>	<p>3-3 Management of material topics. <i>Disclosing sustainability: methodological note</i> pages 12-13; <i>Corporate identity</i> pages 22-25, 46-49, 50, 75, 77-84 and Table no. 12, 85-87 and Table no.14, 90-93 and Table no.15; <i>Relations with stakeholders</i> pages 147-148, 152-156, 166-169, 172.</p>	<p>Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them Art. 4 paragraph 1): the consolidated statements include the data of the parent company and its fully consolidated subsidiaries. (...) to the degree necessary to ensure the understanding of the group's business, its performance, results, and the impact it generated</p>
	<p>GRI 403: Occupational Health and Safety 2018</p>	<p>403-1 Occupational health and safety management system. <i>Corporate identity</i> page 85; <i>Relations with stakeholders</i> pages 154-156, 165-169.</p>

GRI 403: Occupational Health and Safety 2018	403-2 Hazard identification, risk assessment, and incident investigation. <i>Relations with stakeholders</i> pages 155, 166-169 and Table no. 46.	Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): the policies implemented by the company; letter c): the main risks generated or suffered (...) deriving from the business, its products, services or commercial relations, including, where relevant, supply and subcontracting chains Art. 3 paragraph 2, letter c): the impact (...) on health and safety; letter d): aspects relating to staff management
	403-3 Occupational health services. <i>Relations with stakeholders</i> pages 166-169.	Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): the policies implemented by the company Art. 3 paragraph 2, letter c): the impact (...) on health and safety; letter d): aspects relating to staff management
	403-4 Worker participation, consultation, and communication on occupational health and safety. Acea observes the indications of Italian Legislative Decree no. 81/2008 on health and safety in the workplace. 100% of workers are represented in formal health and safety commissions (composed of representatives from management and workers), through appointed figures. <i>Relations with stakeholders</i> pages 148, 155, 164-166.	Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): the policies implemented by the company Art. 3 paragraph 2, letter c): the impact (...) on health and safety; letter d): aspects relating to staff management (...) methods of dialogue with trade unions
	403-5 Worker training on occupational health and safety. <i>Relations with stakeholders</i> pages 154-156, 167.	Art. 3 paragraph 2, letter c): the impact (...) on health and safety; letter d): aspects relating to staff management
	403-6 Promotion of worker health. <i>Relations with stakeholders</i> pages 164-165, 177-178.	Art. 3 paragraph 2, letter c): the impact (...) on health and safety; letter d): aspects relating to staff management
	403-8 Workers covered by an occupational health and safety management system. <i>Relations with stakeholders</i> pages 166-169.	Art. 3 paragraph 2, letter c): the impact (...) on health and safety; letter d): aspects relating to staff management
	403-9 Work-related injuries. <i>Relations with stakeholders</i> pages 156, 166-167 and Chart no. 45.	Art. 3 paragraph 2, letter c): the impact (...) on health and safety; letter d): aspects relating to staff management
	403-10 Work-related ill health. <i>Relations with stakeholders</i> pages 156, 169.	Art. 3 paragraph 2, letter c): the impact (...) on health and safety; letter d): aspects relating to staff management
	TOPIC TRAINING AND EDUCATION (related material topics: 9)	
	GRI 3: Material Topics 2021	3-3 Management of material topics. <i>Disclosing sustainability: methodological note</i> pages 12-13; <i>Corporate identity</i> pages 22-25, 46-49, 50, 78-84 and Table no. 12, 90-93 and Table no.15; <i>Relations with stakeholders</i> pages 169-176.
GRI 404: Training and Education 2016 404-1 Average hours of training per year per employee (by gender and employee category). <i>Relations with stakeholders</i> page 173 and Table no. 47.		Art. 3 paragraph 2, letter d): aspects relating to staff management

<p>GRI 404: Training and Education 2016</p>	<p>404-2 Programs for upgrading employee skills and transition assistance programs. <i>Relations with stakeholders</i> pages 153, 154, 156, 157, 159.</p>	<p>Art. 3 paragraph 2, letter d): aspects relating to staff management</p>
<p>TOPIC</p>	<p>404-3 Percentage of employees receiving regular performance and career development reviews. In 2022, in the context of the Human Resources Management System in force, all personnel of Group Companies within the scope of reporting (100%) were subject to evaluation. <i>Relations with stakeholders</i> page 175</p>	<p>Art. 3 paragraph 2, letter d): aspects relating to staff management</p>
<p>GRI 3: Material Topics 2021</p>	<p>DIVERSITY AND EQUAL OPPORTUNITY (related material topics: 13, 14)</p>	<p>Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them Art. 4 paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries. (...) to the degree necessary to ensure the understanding of the group's business, its performance, results, and the impact it generated</p>
<p>GRI 405: Diversity and Equal Opportunity 2016</p>	<p>405-1 Diversity of governance bodies and employees (reporting the percentage of individuals of governance bodies and employees by gender, age group and other diversity indicators if relevant). Regarding representation of the different age brackets for members of the governance bodies, considering these to include the BoD and the Board of Statutory Auditors, it is noted that 27% of members are in the 30-50 years bracket, and the remaining 73% are in the over-50 bracket. <i>Corporate identity</i> page 71; <i>Relations with stakeholders</i> pages 161 Tables nos. 42 and 44, 176-178.</p>	<p>Art. 3 paragraph 2, letter d): social and staff management aspects</p>
<p>GRI 3: Material Topics 2021</p>	<p>405-2 Ratio of basic salary and remuneration of women to men (for each employee category, by significant locations of operation). The overall incidence of women's pay on men in 2022 is 98%. The data broken down by category are shown in the chapter <i>Staff</i>. <i>Relations with stakeholders</i> pages 162-163.</p>	<p>Art. 3 paragraph 2, letter d): social and staff management aspects</p>
<p>TOPIC</p>	<p>NON DISCRIMINATION (related material topics: 2, 8, 13)</p>	<p>Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them Art. 4 paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries. (...) to the degree necessary to ensure the understanding of the group's business, its performance, results, and the impact it generated</p>
<p>GRI 406: Non discrimination 2016</p>	<p>406-1 Incidents of discrimination and corrective actions taken. <i>Corporate identity</i> pages 78, 87-90; <i>Relations with stakeholders</i> page 178.</p>	<p>Art. 3 paragraph 2, letter d): social and staff management aspects; letter e): actions taken to prevent attitudes and conduct that are in any case discriminatory</p>
<p>TOPIC</p>	<p>LOCAL COMMUNITIES (related material topics: 2, 8, 10)</p>	<p>Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them Art. 4 paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries. (...) to the degree necessary to ensure the understanding of the group's business, its performance, results, and the impact it generated</p>
<p>GRI 3: Material Topics 2021</p>	<p>3-3 Management of material topics. <i>Disclosing sustainability: methodological note</i> pages 12-13; <i>Corporate identity</i> pages 46-49, 50, 78-84 and Table no. 12, 85-87 and Table no.14, 90-93 and Table no.15; <i>Relations with stakeholders</i> pages 100-127, 138-146, 181, 184-185.</p>	<p>Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them Art. 4 paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries. (...) to the degree necessary to ensure the understanding of the group's business, its performance, results, and the impact it generated</p>

<p>GRI 413: Local Communities 2016</p>	<p>413-1 Operations with local community engagement, impact assessments, and development programs (indicate the percentage). 100% of the main Group Companies have initiatives in place for stakeholder engagement. <i>Disclosing sustainability: methodological note</i> pages 12-13; <i>Corporate identity</i> pages 85-87 and Table no. 14, 87-90; <i>Relations with stakeholders</i> pages 100-106, 109, 115, 118, 121, 132, 138-146, 147-149, 152-156, 187; <i>Relations with the environment</i> page 196.</p> <p>413-2 Operations with significant actual and potential negative impacts on local communities. <i>Corporate identity</i> pages 87-90; <i>Relations with stakeholders</i> pages 199-206.</p>	<p>Art. 3 paragraph 2, letter c): the impact (...) on the environment as well as on health and safety</p>
<p>GRI 3: Material Topics 2021</p>	<p>SUPPLIER SOCIAL ASSESSMENT (related material topics: 7, 8, 10, 12)</p> <p>3-3 Management of material topics. <i>Disclosing sustainability: methodological note</i> pages 12-13; <i>Corporate identity</i> pages 22-25, 46-49, 50, 78-84 and Table no. 12, 90-93 and Table no.15; <i>Relations with stakeholders</i> pages 147-149, 152-156.</p>	<p>Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them</p> <p>Art. 4 paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries. (...) to the degree necessary to ensure the understanding of the group's business, its performance, results, and the impact it generated</p>
<p>GRI 414: Supplier Social Assessment 2016</p>	<p>414-1 New suppliers that were screened using social criteria (indicate the percentage). <i>Relations with stakeholders</i> pages 149, 152-156.</p> <p>414-2 Negative social impacts in the supply chain and actions taken. <i>Relations with stakeholders</i> pages 148, 152-156.</p>	<p>Art. 3 paragraph 1, letter c): the main risks generated or suffered (...) deriving from the business, its products, services or commercial relations, including, where relevant, supply and subcontracting chains;</p> <p>paragraph 2, letter c): the impact (...) on health and safety</p> <p>Art. 3 paragraph 2, letter c): the impact (...) on health and safety</p>
<p>GRI 3: Material Topics 2021</p>	<p>CUSTOMER HEALTH AND SAFETY (related material topics: 2, 8, 10, 11)</p> <p>3-3 Management of material topics. <i>Disclosing sustainability: methodological note</i> pages 12-13; <i>Corporate identity</i> pages 46-49, 50, 78-84 and Table no. 12, 85-87 and Table no.14, 90-93 and Table no.15; <i>Relations with stakeholders</i> pages 119, 121; <i>Relations with the environment</i> pages 215-217.</p>	<p>Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them</p> <p>Art. 4 paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries. (...) to the degree necessary to ensure the understanding of the group's business, its performance, results, and the impact it generated</p>
<p>GRI 416: Customer Health and Safety 2016</p>	<p>416-1 Assessment of the health and safety impacts of product and service categories (report the percentage of significant product and service categories for which impacts are assessed). <i>Corporate identity</i> pages 85-87 and Table no.14; <i>Relations with stakeholders</i> pages 116 Table no. 29, 119, 121, 141; <i>Relations with the environment</i> pages 215-217.</p> <p>416-2 Incidents of non-compliance concerning the health and safety impacts of products and services (specifying whether they have generated a fine, penalty or warning). <i>Relations with the environment</i> page 198.</p>	<p>Art. 3 paragraph 2, letter c): the impact (...) on health and safety</p> <p>Art. 3 paragraph 2, letter c): the impact (...) on health and safety</p>
<p>GRI 3: Material Topics 2021</p>	<p>MARKETING AND LABELING (temi materiali correlati: 2, 11)</p> <p>3-3 Management of material topics. <i>Disclosing sustainability: methodological note</i> pages 12-13; <i>Corporate identity</i> pages 46-49, 78-84 and Table no. 12, 85-87 and Table no.14, 90-93 and Table no.15; <i>Relations with stakeholders</i> pages 100-127 and Tables nos. 25-27, 128-134, 156, 181-182.</p>	<p>Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them</p> <p>Art. 4 paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries. (...) to the degree necessary to ensure the understanding of the group's business, its performance, results, and the impact it generated</p>

<p>GRI 417: Marketing and Labeling 2016</p>	<p>417-1 Requirements for product and service information and labeling. The GRI international indicator, on the basis of the reference to “services” in addition to products, is indicated, adapting it to the national situation and operations of a multiutility company, both in terms of the main parameters of quality of water distributed and in relation to performance of a commercial, contractual and technical nature for the services managed in the water and energy sector, which are subject to regulation by the national industry authority (ARERA). <i>Relations with stakeholders</i> pages 106-127 and Tables nos. 24-27 e 30-35, 128, 130-134, 142; <i>Relations with the environment</i> pages 215-217.</p>	<p>Art. 3 paragraph 1, letter b): fundamental indicators of non-financial performance</p>
	<p>417-2 Incidents of non-compliance concerning product and service information and labeling (specifying whether they have generated a fine, penalty or warning). <i>Relations with stakeholders</i> pages 106-128 and Tables nos. 24-27 and 30-35, 134, 182.</p>	<p>Art. 3 paragraph 1, letter b): fundamental indicators of non-financial performance</p>
	<p>417-3 Incidents of non-compliance concerning marketing communications (specifying whether they resulting in a fine, penalty or in a warning). <i>Relations with stakeholders</i> pages 156, 182.</p>	<p>Art. 3 paragraph 1, letter b): fundamental indicators of non-financial performance</p>
<p>TOPIC</p>	<p>CUSTOMER PRIVACY (related material topics: 2, 11)</p>	
<p>GRI 3: Material Topics 2021</p>	<p>3-3 Management of material topics. <i>Disclosing sustainability: methodological note</i> pages 12-13; <i>Corporate identity</i> pages 46-49, 50, 74, 76, 78-84 and Table no. 12, 90-93 and Table no.15; <i>Relations with stakeholders</i> pages 131, 172.</p>	<p>Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them Art. 4 paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries. (...) to the degree necessary to ensure the understanding of the group’s business, its performance, results, and the impact it generated</p>
<p>GRI 418: Customer Privacy 2016</p>	<p>418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data (received from outside parties and/or received from regulatory bodies). During the year 2022, the office of the DPO received 189 new requests regarding utilisation of rights pursuant to Arts 15-22 of Regulation (EU) 679/2016 - GDPR (requests for updating, erasure, modification and refusal of consent etc.), for which a dedicated procedure has been launched. 4 instances have seen the involvement of the Antitrust Authority made known in the communications by the interested party and for none has received verification intervention. In the aftermath of an investigation dating back to 2021, for which there was an inspection activity directed by the Guarantor Authority during 2022, a Group company was subjected to technical adaptation measures of the application software dedicated to the management of arrears, with the burden of a significant economic sanction. The Group has not recorded any events involving the theft of information on customer data, nor has it received any news of violations of significant personal data.</p>	<p>Art. 3 paragraph 1, letter b): fundamental indicators of non-financial performance</p>