

# 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 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

<b>Statement of use</b>	Acea has reported in accordance with the GRI Standards for the period from 1 January 2023 to 31 December 2023.	
<b>GRI standard</b>	<b>definition of GRI standards notes (replies or reporting of omissions) sections and reference pages</b>	<b>Alignment with Legislative Decree no. 254/2016</b>
<b>UNIVERSAL STANDARDS</b>		
<b>GRI 1: FOUNDATION 2021</b>		
<b>GRI 2: GENERAL DISCLOSURES 2021</b>		
<b>THE ORGANIZATION AND ITS REPORTING PRACTICES</b>		
	<p><b>2-1 Organizational details.</b>                      Acea SpA                      Piazzale Ostiense 2, 00154 Rome  <i>Disclosing sustainability: methodological note</i> pages 14-16 and Tables nos. 2 and 3;  <i>Corporate identity</i> pages 20-21 and Chart no. 2, 32.</p>	<b>Art. 3 paragraph 1, letter a):</b> the corporate management and organisation model
	<p><b>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).</b>  <i>Disclosing sustainability: methodological note</i>, pages 14-16 and Tables nos. 2 and 3 and note 22;  <i>Relations with the stakeholders</i> pages 106, 157; <i>Relations with the environment</i> pages 213, 218, 222;  <i>Environmental Accounts</i> pages 278, 282, 285-286.</p>	<b>Art. 4 paragraph 1:</b> the consolidated statements include the data of the parent company and its fully consolidated subsidiaries
	<p><b>2-3 Reporting period, frequency and contact point.</b>  <i>Disclosing sustainability: methodological note</i> pages 10-11, 17; <i>GRI Content index</i> page 259.                      Questions and information can be requested at the email address RSI@aceaspa.it.</p>	<b>Art. 2 paragraph 1:</b> public interest bodies prepare a disclosure for each financial year <b>Art. 3 paragraph 3:</b> the information (...) is provided with a comparison with the information provided in previous years
	<p><b>2-4 Restatements of information.</b>                      Any recalculation or groupings that require changes to the data published in 2022 are appropriately flagged and justified in the report.  <i>Disclosing sustainability: methodological note</i> page 14; <i>Relations with the stakeholders</i> pages 110, 112;  <i>Relations with the environment</i> pages 238 Table no. 71.</p>	<b>Art. 3 paragraph 10:</b> the information (...) is provided with a comparison with the information provided in previous years
	<p><b>2-5 External assurance (current policy and practice for seeking external assurance, etc.).</b>  <i>Disclosing sustainability: methodological note</i> page 11; <i>Opinion Letter</i> pages 313-315.</p>	<b>Art. 3 paragraph 10:</b> (...) verification of the non-financial statement

## ACTIVITIES AND WORKERS

### 2-6 Activities, value chain and other business relationships (activities, products, services, markets served, supply chain, etc.).

*Corporate identity* pages 20-21 and Chart no. 2, 22-27, 32 and Table no. 5; *Relations with the stakeholders* pages 106-109 and Table no. 21, 125, 140, 157-158, 187.

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

### 2-7 Employees (n. of employees for employment contract – permanent, temporary, full-time, part-time – broken down by gender and by region).

Over 99% (6,682 employees out of 6,729) of the Company population has Italian citizenship; the rest is equally distributed between other citizenships of EU countries (24) and non-EU countries (26).

*Corporate identity* page 20, Table no. 4; *Relations with the stakeholders* pages 165, 168 and Tables no. 45.

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

### 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 2023, 99 non-employees (62 men and 37 women) worked for Acea with a temporary contract activated through specialized agencies (temporary).

*Relations with the stakeholders* pages 162, 166.

**Art. 3 paragraph 1, letter a):**  
the corporate management and organisation model;  
**paragraph 2 letter d):** aspects relating to staff management

## GOVERNANCE

### 2-9 Governance structure and composition (including committees of the highest governance body, executive and non-executive members, etc.).

*Corporate identity* pages 80 and Chart no. 13, 81 and Table no. 13, 82.

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

### 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 Corporate Governance Code, 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 and Remuneration Committee and taking into account the results of self-assessment, on the size and composition of the Governance Body.

*Corporate identity* page 81.

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

### 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).

*Corporate identity* page 81 and Table no. 13.

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

### 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.).

*Disclosing sustainability: methodological note* pages 11-12; *Corporate identity* pages 54-57 and Charts nos. 11 and 12, 58-79, 80 and Chart no. 13, 81-84, 89, 95; *Relations with the stakeholders* page 187.

**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

### 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.

**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

### 2-14 Role of the highest governance body in sustainability reporting.

*Disclosing sustainability: methodological note* page 11; *Corporate identity* page 82.

**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

**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 the Public Administration.  
*Corporate identity pages 80-81.*

**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 83, 87-89, 91-92 and Table no. 15, 97.*

**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 54-57 and Charts nos. 11 and 12, 80 and Chart no. 13, 81-82.*

**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 80 and Chart no. 13, 81, 83, 97; Relations with the stakeholders pages 182.*

**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.  
*Corporate identity pages 80 and Chart no. 13, 81, 83; Relations with the stakeholders page 182.*

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

**2-20 Process to determine remuneration.**

In 2023, no external consulting companies were involved in processes for the determination of remuneration.  
*Corporate identity pages 80 and Chart no. 13, 71, 73; Relations with the stakeholders pages 170-171, 181-182, 183.*

**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 the maximum salary in 2023 and the median salary of employees is equal to 12.10. The ratio of the percentage increase in annual total compensation of the highest-paid person and the median percentage increase in total annual compensation for all employees is equal to -9.20.  
*Corporate identity page 83.*

**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 22-27, 51-57, 89; Relations with the stakeholders pages 152-153; Relations with the environment page 202.*

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

**2-23 Policy commitments.**

*Corporate identity pages 51, 54-57, 58-79, 80-81, 84, 87, 89, 91-92 Table no. 15, 86 Table no. 17; Relations with the stakeholders pages 155, 175, 176-177, 183-184, 193, 195-199; Relations with the environment pages 219, 235.*

**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 54-57, 80 Chart no. 13, 89, 91-92 Table no. 15;  
*Relations with the stakeholders* pages 155, 181 Table no. 50, 183-184;  
*Relations with the environment* page 235.

**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 88, 91-92 Table no. 15; *Relations with the stakeholders* page 139.

**Art. 3 paragraph 1, letter a):**

the corporate management and organisation model;  
**letter b):** the policies implemented by the company

**Art. 3 paragraph 1, 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 80 Chart no. 13, 87-88.

**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 88, 95; *Relations with the stakeholders* pages 120-124, 139-140, 144, 152, 157, 173, 190; *Relations with the environment* page 204; *Environmental accounts* page 300.

**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 the stakeholders* pages 194, 195-199; *Relations with the environment* page 202.

**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 11-13 and Table no. 1; *Corporate identity* pages 22-27, 51, 87, 98-103 and Table no. 18; *Relations with the stakeholders* pages 110-116 and Tables nos. 22-23, 119, 126, 129-137, 139-142, 148-154, 155, 160-164, 172, 174-176, 177-182, 183-185, 186-187, 188, 192-193, 195-199; *Relations with the environment* pages 202, 204, 231.

**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 the stakeholders* page 172.

**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 11-13;  
*Corporate identity* pages 22-27, 51-57;  
*GRI Content index* pages 259-273.

**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 11-13, Table no. 1; *Corporate identity* pages 80-81 and Table no. 12; *GRI Content index* pages 259-273.

**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		
<p>TOPIC</p>	<p><b>ECONOMIC PERFORMANCE</b> (related material topics: 1, 2, 3, 4, 5, 6, 7, 9, 10, 11, 12, 13, 14)</p>	
<p><b>GRI 3: Material Topics 2021</b></p>	<p><b>3-3 Management of material topics.</b> <i>Disclosing sustainability: methodological note pages 11-13; Corporate identity pages 22-27, 32, 51-57, 58, 85 Table no. 14, 88, 89, 91-92 Table no. 15, 101-103 Table no. 18.</i></p>	<p><b>Art. 3 paragraph 1, letter b):</b> the policies implemented by the company (...) and the results achieved through them <b>Art. 4 paragraph 1:</b> 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><b>GRI 201: Economic Performance 2016</b></p>	<p><b>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).</b> <i>Corporate identity pages 32 and Table no. 5, 98-103 and Tables nos. 19-20; Relations with the stakeholders pages 170-171, 187, 189</i></p>	<p><b>Art. 3 paragraph 1, letter d):</b> social aspects and aspects relating to staff management</p>
<p><b>GRI 201: Economic Performance 2016</b></p>	<p><b>201-2 Financial implications and other risks and opportunities due to climate change.</b> <i>Corporate identity pages 22-27, 32, 93; Relations with the environment pages 204, 230, 232.</i></p>	<p><b>Art. 3 paragraph 1, letter c):</b> the impact (...) on the environment</p>
<p><b>GRI 201: Economic Performance 2016</b></p>	<p><b>201-3 Defined benefit plan obligations and other retirement plans.</b> <i>Le relazioni con gli stakeholder pagg. 171 e tabella n. 48.</i></p>	<p><b>Art. 3 paragraph 1, letter d):</b> social aspects and aspects relating to staff management</p>
<p><b>GRI 201: Economic Performance 2016</b></p>	<p><b>201-4 Financial assistance received from government.</b> <i>Corporate identity page 103 note 60.</i></p>	-
<p>TOPIC</p>	<p><b>INDIRECT ECONOMIC IMPACTS</b> (related material topics: 3, 4, 5, 8, 10, 11, 12)</p>	
<p><b>GRI 3: Material Topics 2021</b></p>	<p><b>3-3 Management of material topics.</b> <i>Disclosing sustainability: methodological note pages 12-13; Corporate identity pages 22-27, 53-57, 58, 91-92 Table no. 15, 98-103 and Table no. 18; Relations with the stakeholders pages 116-137, 152-154, 156-157.</i></p>	<p><b>Art. 3 paragraph 1, letter b):</b> the policies implemented by the company (...) and the results achieved through them <b>Art. 4 paragraph 1:</b> 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><b>GRI 203: Indirect Economic Impacts 2016</b></p>	<p><b>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).</b> <i>Corporate identity pages 98-103; Relations with the stakeholders pages 116-137 and Tables nos. 21 and 31, 152-154, 195 and Chart no. 48; Relations with the environment page 211.</i></p>	<p><b>Art. 3 paragraph 2, letter c):</b> the impact (...) on the environment as well as on health and safety</p>

	<p><b>203-2 Significant indirect economic impacts (examples of significant identified indirect economic impacts of the organization, including positive and negative impacts, etc.).</b>  <i>Corporate identity</i> pages 98-103; <i>Relations with the stakeholders</i> pages 107-108, 116-137 and Table no. 24, 150, 152-154, 155-159 and Tables nos. 42-43; <i>Relations with the environment</i> page 214.</p>	<p><b>Art. 3 paragraph 2, letter c):</b> the impact (...) on the environment as well as on health and safety</p>
TOPIC	<p><b>PROCUREMENT PRACTICES</b>  <b>(related material topics: 12)</b></p>	
GRI 3: Material Topics 2021	<p><b>3-3 Management of material topics.</b>  <i>Disclosing sustainability: methodological note</i> pages 12-13;  <i>Corporate identity</i> pages 22-27, 54-57, 58, 89, 91-92 and Table no. 15, 101-103 and Table no.18;  <i>Relations with stakeholders</i> pages 155-157.</p>	<p><b>Art. 3 paragraph 1, letter b):</b> the policies implemented by the company (...) and the results achieved through them  <b>Art. 4 paragraph 1:</b> 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><b>204-1 Proportion of spending on local suppliers (in relation to the significant locations of operation).</b>  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 the stakeholders</i> pages 158-159 and Table no. 43.</p>	<p><b>Art. 3 paragraph 1, letter b):</b> fundamental indicators of non-financial performance</p>
TOPIC	<p><b>ANTI-CORRUPTION</b>  <b>(related material topics: 2, 9, 12)</b></p>	
GRI 3: Material Topics 2021	<p><b>3-3 Management of material topics.</b>  <i>Disclosing sustainability: methodological note</i> pages 12-13; <i>Corporate identity</i> pages 22-27, 54-57, 58, 85 Table no. 14, 88, 89, 97, 101-103 and Table no.18; <i>Relations with the stakeholders</i> page 180.</p>	<p><b>Art. 3 paragraph 1, letter b):</b> the policies implemented by the company (...) and the results achieved through them  <b>Art. 4 paragraph 1:</b> 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 205: Anti-corruption 2016	<p><b>205-1 Operations assessed for risks related to corruption (report the total number and percentage of operations assessed for risks related to corruption).</b>  <i>Corporate identity</i> pages 77-78.</p> <p><b>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).</b>  All members of the Board of Directors and the Board of Statutory Auditors and the Group's employees receive information on the regulations and procedures adopted by the company regarding anti-corruption, also through newsletters and intranet.  <i>Corporate identity</i> pages 26, 88; <i>Relations with the stakeholders</i> pages 180-181 and Table no. 50.</p> <p><b>205-3 Confirmed incidents of corruption and actions taken (total number and nature of confirmed incidents of corruption, etc.).</b>  No instances of corruption were recorded.</p>	<p><b>Art. 3 paragraph 1, letter c):</b> the main risks generated or suffered;  <b>paragraph 2, letter f):</b> anti-corruption and bribery measures</p> <p><b>Art. 3 paragraph 1 letter a):</b> the corporate management and organisation model;  <b>paragraph 2, letter f):</b> anti-corruption and bribery measures</p> <p><b>Art. 3 paragraph 2, letter f):</b> anti-corruption and bribery measures</p>
TOPIC	<p><b>ANTI-COMPETITIVE BEHAVIOR</b>  <b>(related material topics: 2, 11)</b></p>	
GRI 3: Material Topics 2021	<p><b>3-3 Management of material topics.</b>  <i>Disclosing sustainability: methodological note</i> pages 12-13;  <i>Corporate identity</i> pages 54-57, 58, 84, 86, 88, 89, 91-92 and Table no. 15, 101-103 and Table no.18;  <i>Relations with the stakeholders</i> pages 180, 190.</p>	<p><b>Art. 3 paragraph 1, letter b):</b> the policies implemented by the company (...) and the results achieved through them  <b>Art. 4 paragraph 1:</b> 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 206:**  
**Anti-competitive Behavior 2016**

**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).**  
*Relations with stakeholders* pages 190-191.

**Art. 3 paragraph 1, letter b):** fundamental indicators of non-financial performance

TOPIC

**MATERIALS**

(related material topics: 1, 5, 6, 12)

**GRI 3:**  
**Material Topics 2021**

**3-3 Management of material topics.**  
*Disclosing sustainability: methodological note* pages 12-13; *Corporate identity* pages 22-27, 54-57, 58, 85 Table no. 14, 88, 89, 91-92 Table no.15, 95-97 and Table no.17, 101-103 and Table no.18; *Relations with the environment* page 204; *Environmental accounts* page 278.

**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 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).**  
*Relations with the environment* pages 229-230 and Table no. 64, 234 and Table no. 67; *Environmental accounts* pages 278, 289, 290-291.

**301-2 Recycled input materials used.**  
*Relations with the environment* pages 229-230 and Table no. 64.

**Art. 3 paragraph 2, letter c):** the impact (...) on the environment  
**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.**  
*Disclosing sustainability: methodological note* pages 12-13; *Corporate identity* pages 22-27, 52-57, 58, 85 Table no. 14, 88, 89, 91-92 Table no.15, 95-97 and Table no.17; *Relations with the stakeholders* pages 180, 183-184; *Relations with the environment* pages 202-203, 204, 213-215, 219-221, 229-230.

**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 302:**  
**Energy 2016**

**302-1 Energy consumption within the organization.**  
*Relations with the environment* pages 220, 230 and Table no. 65.

**302-2 Energy consumption outside of the organization.**  
*Relations with the environment* page 231.

**302-3 Energy intensity.**  
*Relations with the environment* pages 231 and Table no. 66, 232.

**302-4 Reduction of energy consumption.**  
*Relations with the environment* pages 217, 220, 232.

**302-5 Reductions in energy requirements of products and services.**  
*Relations with the environment* page 232.

**Art. 3 paragraph 2, letter a):** use of energy resources  
**Art. 3 paragraph 2, letter a):** use of energy resources  
**Art. 3 paragraph 2, letter a):** use of energy resources  
**Art. 3 paragraph 2, letter a):** use of energy resources  
**Art. 3 paragraph 2, letter a):** use of energy resources

TOPIC

**WATER AND EFFLUENTS**

(related material topics: 1, 3, 5, 8, 10, 11, 12)

**GRI 3:**  
**Material Topics 2021**

**3-3 Management of material topics.**  
*Disclosing sustainability: methodological note* pages 12-13; *Corporate identity* pages 22-27, 53-57, 58, 85 Table no. 14, 88, 89, 91-92 Table no.15, 95-97 and Table no.17, 101-103 and Table no.18; *Relations with the stakeholders* pages 125, 129-137, 183-184; *Relations with the environment* pages 202, 204, 210-211, 222-223, 225-227, 233.

**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><b>GRI 303:</b> <b>Water and effluents 2018</b></p>	<p><b>303-1 Interactions with water as a shared resource.</b> <i>Relations with the stakeholders</i> pages 125, 129-137, 149; <i>Relations with the environment</i> pages 202, 210-211, 222-223, 225, 228 and Table no. 62, 228, 233-234 and Table no. 67; <i>Environmental accounts</i> pages 284-286.</p>	<p><b>Art. 3 paragraph, 1 letter a):</b> the corporate management and organisation model; <b>letter b):</b> the policies implemented by the company <b>Art. 3 paragraph 2, letter c):</b> the impact (...) on the environment</p>
	<p><b>303-2 Management of water discharge-related impacts.</b> <i>Relations with the stakeholders</i> pages 130, 131; <i>Relations with the environment</i> pages 223-224, 226-227, 233; <i>Environmental accounts</i> pages 284-286.</p>	<p><b>Art. 3 paragraph 2, letter c):</b> the impact (...) on the environment</p>
	<p><b>303-3 Water withdrawal.</b> <i>Relations with the environment</i> pages 211-212 and Table no. 53, 222-223, 233-234 and Table no. 67; <i>Environmental accounts</i> pages 284-286, 289.</p>	<p><b>Art. 3 paragraph 2, letter a):</b> use of water resources</p>
	<p><b>303-4 Water discharge.</b> <i>Relations with the stakeholders</i> page 131; <i>Relations with the environment</i> pages 223-224, 226-227 and Tables nos. 60 and 62, 228, 233-234; <i>Environmental accounts</i> pages 287-288.</p>	<p><b>Art. 3 paragraph 2, letter a):</b> use of water resources; <b>letter c):</b> the impact (...) on the environment</p>
	<p><b>303-5 Water consumption.</b> <i>Relations with the environment</i> pages 225, 233-234; <i>Environmental accounts</i> pages 284-286.</p>	<p><b>Art. 3 paragraph 2, letter a):</b> use of water resources</p>
<p>TOPIC</p>	<p><b>BIODIVERSITY</b> (related material topics: 1, 3, 8, 10)</p>	
<p><b>GRI 3:</b> <b>Material Topics 2021</b></p>	<p><b>3-3 Management of material topics.</b> <i>Disclosing sustainability: methodological note</i> pages 12-17; <i>Corporate identity</i> pages 22-27, 54-57, 58, 85 Table no. 14, 88, 89, 91-92 Table no.15, 95-97 and Table no.17, 101-103 and Table no.18; <i>Relations with the stakeholders</i> pages 131, 183-184; <i>Relations with the environment</i> pages 202-203, 204-205, 206-211, 226.</p>	<p><b>Art. 3 paragraph 1, letter b):</b> the policies implemented by the company (...) and the results achieved through them <b>Art. 4 paragraph 1:</b> 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><b>304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.</b> <i>Relations with the environment</i> pages 205-206 and Chart no. 49, 210.</p>	<p><b>Art. 3 paragraph 2, letter c):</b> the impact (...) on the environment</p>
	<p><b>304-2 Significant impacts of activities, products, and services on biodiversity.</b> <i>Relations with the stakeholders</i> page 130; <i>Relations with the environment</i> pages 205-211, 216.</p>	<p><b>Art. 3 paragraph 2, letter c):</b> the impact (...) on the environment</p>
	<p><b>304-3 Habitats protected or restored.</b> <i>Relations with the environment</i> pages 207-208, 210-211.</p>	<p><b>Art. 3 paragraph 2, letter c):</b> the impact (...) on the environment</p>
<p><b>304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.</b> <i>Relations with the environment</i> page 207 and Chart no. 50.</p>	<p><b>Art. 3 paragraph 2, letter c):</b> the impact (...) on the environment</p>	
<p>TOPIC</p>	<p><b>EMISSIONS</b> (related material topics: 3, 4, 11, 12)</p>	
<p><b>GRI 3:</b> <b>Material Topics 2021</b></p>	<p><b>3-3 Management of material topics.</b> <i>Disclosing sustainability: methodological note</i> pages 12-13; <i>Corporate identity</i> pages 22-27, 52-57, 58, 85 Table no. 14, 88, 89, 91-92 Table no.15, 93, 95-97 and Table no.17, 101-103 and Table no.18; <i>Relations with the stakeholders</i> pages 140-141, 151, 180, 183-184; <i>Relations with the environment</i> pages 202-204, 219-221, 230, 235.</p>	<p><b>Art. 3 paragraph 1, letter b):</b> the policies implemented by the company (...) and the results achieved through them <b>Art. 4 paragraph 1:</b> 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 305: Emissions 2016	<p><b>305-1 Direct (Scope 1) GHG emissions.</b> Biogenic CO<sub>2</sub> was calculated for the Environment and Water sectors and in 2023 equalled 308,670 t. <i>Relations with the environment</i> pages 236-238 and Table no. 71; <i>Environmental accounts</i> pages 292-293, 296.</p>	<b>Art. 3 paragraph 2, letter b):</b> Greenhouse-gas emissions
	<p><b>305-2 Energy indirect (Scope 2) GHG emissions.</b> <i>Relations with the environment</i> pages 236-238 and Table no. 71; <i>Environmental accounts</i> pages 292-293.</p>	<b>Art. 3 paragraph 2, letter b):</b> Greenhouse-gas emissions
	<p><b>305-3 Other indirect (Scope 3) GHG emissions.</b> <i>Relations with the environment</i> pages 236-238 and Table no. 71.</p>	<b>Art. 3 paragraph 2, letter b):</b> Greenhouse-gas emissions
	<p><b>305-4 GHG emissions intensity.</b> <i>Relations with the environment</i> pages 236-238 and Table no. 71.</p>	<b>Art. 3 paragraph 2, letter b):</b> Greenhouse-gas emissions
	<p><b>305-5 Reduction of GHG emissions as a direct result of reduction initiatives.</b> <i>Relations with the environment</i> pages 217, 236-238 and Table no. 71.</p>	<b>Art. 3 paragraph 2, letter b):</b> Greenhouse-gas emissions
	<p><b>305-6 Emissions of ozone-depleting substances (ODS).</b> <i>Relations with the environment</i> page 236; <i>Environmental accounts</i> pages 289, 291.</p>	<b>Art. 3 paragraph 2, letter b):</b> Greenhouse-gas emissions
	<p><b>305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions.</b> <i>Relations with the environment</i> page 235 Table no. 68; <i>Environmental accounts</i> pages 292-293.</p>	<b>Art. 3 paragraph 2, letter b):</b> Greenhouse-gas emissions
TOPIC	<p><b>WASTE</b> (related material topics: 3, 6, 10, 12)</p>	
GRI 3: Material Topics 2021	<p><b>3-3 Management of material topics.</b> <i>Disclosing sustainability: methodological note</i> pages 12-13; <i>Corporate identity</i> pages 22-27, 53-57, 58, 85 Table no. 14, 88, 89, 91-92 Table no.15, 95-97 and Table no. 17, 101-103 and Table no. 18, 183-184; <i>Relations with the environment</i> pages 202-203, 204, 218-222, 229, 239-243; <i>Environmental accounts</i> page 278.</p>	<p><b>Art. 3 paragraph 1, letter b):</b> the policies implemented by the company (...) and the results achieved through them <b>Art. 4 paragraph 1:</b> 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 306: Effluents and waste 2016	<p><b>306-3 Significant spills.</b> During the reporting period, there were no cases of significant spills.</p>	<b>Art. 3 paragraph 2, letter c):</b> the impact (...) on the environment
GRI 306: Waste 2020	<p><b>306-1 Waste generation and significant waste-related impacts.</b> <i>Relations with the environment</i> pages 239-243.</p>	<b>Art. 3 paragraph 2, letter c):</b> the impact (...) on the environment
	<p><b>306-2 Management of significant waste-related impacts.</b> <i>Relations with the environment</i> pages 239-243; <i>Environmental accounts</i> pages 292-295.</p>	<b>Art. 3 paragraph 2, letter c):</b> the impact (...) on the environment
	<p><b>306-3 Waste generated.</b> <i>Relations with the environment</i> pages 239-243 and Tables nos. 72-75.</p>	<b>Art. 3 paragraph 2, letter c):</b> the impact (...) on the environment
	<p><b>306-4 Waste diverted from disposal.</b> <i>Relations with the environment</i> pages 221-222, 239-243 and Tables nos. 72-75.</p>	<b>Art. 3 paragraph 2, letter c):</b> the impact (...) on the environment
	<p><b>306-5 Waste directed to disposal.</b> <i>Relations with the environment</i> page 239-243 and Tables nos. 72-75.</p>	<b>Art. 3 paragraph 2, letter c):</b> the impact (...) on the environment
TOPIC	<p><b>SUPPLIER ENVIRONMENTAL ASSESSMENT</b> (related material topics: 8, 10, 12)</p>	
GRI 3: Material Topics 2021	<p><b>3-3 Management of material topics.</b> <i>Disclosing sustainability: methodological note</i> pages 12-13; <i>Corporate identity</i> pages 22-27, 54-57, 58, 89, 91-92 and Table no. 15, 101-103 and Table no.18; <i>Relations with the stakeholders</i> pages 155, 157, 160-164; <i>Relations with the environment</i> pages 231, 237.</p>	<p><b>Art. 3 paragraph 1, letter b):</b> the policies implemented by the company (...) and the results achieved through them <b>Art. 4 paragraph 1:</b> 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><b>GRI 308:</b> <b>Supplier Environmental Assessment 2016</b></p>	<p><b>308-1 New suppliers that were screened using environmental criteria (indicate the percentage).</b> <i>Relations with the stakeholders</i> pages 157, 160-164; <i>Relations with the environment</i> page 231.</p> <hr/> <p><b>308-2 Actual and potential negative environmental impacts in the supply chain and actions taken.</b> <i>Relations with the stakeholders</i> pages 160-164; <i>Relations with the environment</i> pages 237.</p>	<p><b>Art. 3 paragraph 1, letter c):</b> the main risks generated or suffered (...) deriving from the business, its products, services or commercial relations, including, where relevant, supply and subcontracting chains</p> <hr/> <p><b>Art. 3 paragraph 1, letter c):</b> the main risks generated or suffered (...) deriving from the business, its products, services or commercial relations, including, where relevant, supply and subcontracting chains; <b>paragraph 2, letter c):</b> the impact (...) on the environment</p>
<p>TOPIC</p>	<p><b>EMPLOYMENT</b> <b>(related material topics: 8, 9, 13)</b></p> <hr/> <p><b>GRI 3:</b> <b>Material Topics 2021</b></p> <p><b>3-3 Management of material topics.</b> <i>Disclosing sustainability: methodological note</i> pages 12-13; <i>Corporate identity</i> pages 22-27, 54-57, 58, 89, 91-92 Table no. 15, 101-103 and Table no.18; <i>Relations with the stakeholders</i> pages 155, 160-164, 165-166, 170, 179-183, 186-187.</p>	<p><b>Art. 3 paragraph 1, letter b):</b> the policies implemented by the company (...) and the results achieved through them <b>Art. 4 paragraph 1:</b> 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><b>GRI 401:</b> <b>Employment 2016</b></p>	<p><b>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).</b> <i>Relations with the stakeholders</i> pages 165-166, 169 and Table no. 46.</p> <hr/> <p><b>401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees.</b> <i>Relations with the stakeholders</i> page 183.</p> <hr/> <p><b>401-3 Parental leave (including return-to-work rate and retention rates of employees that took parental leave, by gender).</b> 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 2023 numbered 476, of which 231 were men and 245 women. All of these, after the leave period, returned to work and are still employed.</p>	<p><b>Art. 3 paragraph 2, letter d):</b> aspects relating to staff management</p> <hr/> <p><b>Art. 3 paragraph 2, letter d):</b> aspects relating to staff management</p> <hr/> <p><b>Art. 3 paragraph 2, letter d):</b> aspects relating to staff management; <b>letter e):</b> actions taken to prevent attitudes and conduct that are in any case discriminatory</p>
<p>TOPIC</p>	<p><b>LABOR/MANAGEMENT RELATIONS</b> <b>(related material topics: 9)</b></p> <hr/> <p><b>GRI 3:</b> <b>Material Topics 2021</b></p> <p><b>3-3 Management of material topics.</b> <i>Disclosing sustainability: methodological note</i> pages 12-13; <i>Corporate identity</i> pages 22-27, 54-57, 58, 89, 91-92 Table no. 15, 101-103 and Table no.18; <i>Relations with the stakeholders</i> pages 172-173.</p>	<p><b>Art. 3 paragraph 1, letter b):</b> the policies implemented by the company (...) and the results achieved through them <b>Art. 4 paragraph 1:</b> 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><b>GRI 402:</b> <b>Labor/</b> <b>Management</b> <b>Relations</b> <b>2016</b></p>	<p><b>402-1 Minimum notice periods regarding operational changes (report whether the notice period and provisions for consultation and negotiation are specified in collective agreements).</b> <i>Relations with the stakeholders</i> page 173.</p>	<p><b>Art. 3 paragraph 2, letter d):</b> methods of dialogue with trade unions</p>
<p>TOPIC</p>	<p><b>OCCUPATIONAL HEALTH AND SAFETY</b> (related material topics: 2, 7, 8, 12, 13)</p>	
<p><b>GRI 3:</b> <b>Material</b> <b>Topics 2021</b></p>	<p><b>3-3 Management of material topics.</b> <i>Disclosing sustainability: methodological note</i> pages 12-13; <i>Corporate identity</i> pages 22-27, 54-57, 58, 85 Table no. 14, 88, 89, 91-92 Table no.15, 101-103 and Table no.18; <i>Relations with the stakeholders</i> pages 155, 160-164, 174, 176-177, 180.</p>	<p><b>Art. 3 paragraph 1, letter b):</b> the policies implemented by the company (...) and the results achieved through them <b>Art. 4 paragraph 1:</b> 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><b>403-1 Occupational health and safety management system.</b> <i>Corporate identity</i> pages 95-97; <i>Relations with the stakeholders</i> pages 155-156, 162, 164, 172-174.</p>	<p><b>Art. 3 paragraph 1 letter a):</b> the corporate management and organisation model; <b>letter b):</b> the policies implemented by the company</p>	
<p><b>403-2 Hazard identification, risk assessment, and incident investigation.</b> <i>Relations with the stakeholders</i> pages 163, 174, 176 Table no. 49.</p>	<p><b>Art. 3 paragraph 1 letter a):</b> the corporate management and organisation model; <b>letter b):</b> the policies implemented by the company; <b>letter c):</b> the main risks generated or suffered (...) deriving from the business, its products, services or commercial relations, including, where relevant, supply and sub-contracting chains <b>Art. 3 paragraph 2, letter c):</b> the impact (...) on health and safety; <b>letter d):</b> aspects relating to staff management</p>	
<p><b>GRI 403:</b> <b>Occupational</b> <b>Health and</b> <b>Safety 2018</b></p>	<p><b>403-3 Occupational health services.</b> <i>Relations with the stakeholders</i> pages 174, 176-177.</p>	<p><b>Art. 3 paragraph 1 letter a):</b> the corporate management and organisation model; <b>letter b):</b> the policies implemented by the company <b>Art. 3 paragraph 2, letter c):</b> the impact (...) on health and safety; <b>letter d):</b> aspects relating to staff management</p>
<p><b>403-4 Worker participation, consultation, and communication on occupational health and safety.</b> 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 the stakeholders</i> pages 156, 163, 172-174.</p>	<p><b>Art. 3 paragraph 1 letter a):</b> the corporate management and organisation model; <b>letter b):</b> the policies implemented by the company <b>Art. 3 paragraph 2, letter c):</b> the impact (...) on health and safety; <b>letter d):</b> aspects relating to staff management (...) methods of dialogue with trade unions</p>	
<p><b>403-5 Worker training on occupational health and safety.</b> <i>Relations with the stakeholders</i> pages 163-164, 175.</p>	<p><b>Art. 3 paragraph 2, letter c):</b> the impact (...) on health and safety; <b>letter d):</b> aspects relating to staff management</p>	
<p><b>403-6 Promotion of worker health.</b> <i>Relations with the stakeholders</i> pages 172-173, 185-186.</p>	<p><b>Art. 3 paragraph 2, letter c):</b> the impact (...) on health and safety; <b>letter d):</b> aspects relating to staff management</p>	

<b>GRI 403: Salute e sicurezza sul lavoro 2018</b>	<b>403-8 Workers covered by an occupational health and safety management system.</b> <i>Relations with stakeholders</i> page 174.	<b>Art. 3 paragraph 2, letter c):</b> the impact (...) on health and safety; <b>letter d):</b> aspects relating to staff management
	<b>403-9 Work-related injuries.</b> <i>Relations with the stakeholders</i> pages 164, 175 and Chart no. 46, 176 Table no. 49.	<b>Art. 3 paragraph 2, letter c):</b> the impact (...) on health and safety; <b>letter d):</b> aspects relating to staff management
	<b>403-10 Work-related ill health.</b> <i>Relations with the stakeholders</i> pages 164, 177.	<b>Art. 3 paragraph 2, letter c):</b> the impact (...) on health and safety; <b>letter d):</b> aspects relating to staff management
TOPIC	<b>TRAINING AND EDUCATION</b> (related material topics: 9)	
<b>GRI 3: Material Topics 2021</b>	<b>3-3 Management of material topics.</b> <i>Disclosing sustainability: methodological note</i> pages 12-13; <i>Corporate identity</i> pages 22-27, 54-57, 58, 88, 89, 91-92 Table no. 15, 101-103 and Table no.18; <i>Relations with the stakeholders</i> pages 177-184.	<b>Art. 3 paragraph 1, letter b):</b> the policies implemented by the company (...) and the results achieved through them <b>Art. 4 paragraph 1):</b> 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
<b>GRI 404: Training and Education 2016</b>	<b>404-1 Average hours of training per year per employee (by gender and employee category.</b> <i>Relations with the stakeholders</i> pages 180-181 and Table no. 50.	<b>Art. 3 paragraph 2, letter d):</b> aspetti attinenti alla gestione del personale
	<b>404-2 Programs for upgrading employee skills and transition assistance programs.</b> <i>Relations with the stakeholders</i> pages 175, 177-183.	<b>Art. 3 paragraph 2, letter d):</b> aspetti attinenti alla gestione del personale
	<b>404-3 Percentage of employees receiving regular performance and career development reviews.</b> In 2023, 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 the stakeholders</i> page 182.	<b>Art. 3 paragraph 2, letter d):</b> aspetti attinenti alla gestione del personale
TOPIC	<b>DIVERSITY AND EQUAL OPPORTUNITY</b> (related material topics: 13, 14)	
<b>GRI 3: Material Topics 2021</b>	<b>3-3 Management of material topics.</b> <i>Disclosing sustainability: methodological note</i> pages 12-13; <i>Corporate identity</i> pages 22-27, 54-57, 58, 89, 91-92 Table no. 15, 95-97 and Table no.17, 101-103 and Table no.18; <i>Relations with the stakeholders</i> pages 170, 183-186.	<b>Art. 3 paragraph 1, letter b):</b> the policies implemented by the company (...) and the results achieved through them <b>Art. 4 paragraph 1):</b> 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
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	<b>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).</b> 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 26% of members are in the 30-50 years bracket, and the remaining 74% are in the over-50 bracket. <i>Corporate identity</i> page 81; <i>Relations with the stakeholders</i> pages 167-169 Tables nos. 45 and 47, 184-186.	<b>Art. 3 paragraph 2, letter d):</b> social and staff management aspects
	<b>405-2 Ratio of basic salary and remuneration of women to men (for each employee category, by significant locations of operation).</b> In 2023, the overall incidence of women's actual gross salary on men's is equal to 99.1% and that of the basic salary is equal to 106.1% (with 6.1 percentage points in favor of women). The data broken down by category are reported in the Staff chapter. <i>Relations with the stakeholders</i> page 170.	<b>Art. 3 paragraph 2, letter d):</b> social and staff management aspects

<p>TOPIC</p>	<p><b>NON DISCRIMINATION</b> (related material topics: 2, 8, 13)</p>	<p><b>Art. 3 paragraph 1, letter b):</b> the policies implemented by the company (...) and the results achieved through them <b>Art. 4 paragraph 1:</b> 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><b>GRI 3: Material Topics 2021</b></p>	<p><b>3-3 Management of material topics.</b> <i>Disclosing sustainability: methodological note</i> pages 12-13; <i>Corporate identity</i> pages 22-27, 54-57, 58, 85 Table no. 14, 88, 89, 91-92 Table no.15, 95-97 and Table no.17, 101-103 and Table no.18; <i>Relations with the stakeholders</i> pages 180, 183-186.</p>	
<p><b>GRI 406: Non discrimination 2016</b></p>	<p><b>406-1 Incidents of discrimination and corrective actions taken.</b> <i>Corporate identity</i> page 88; <i>Relations with the stakeholders</i> page 186.</p>	<p><b>Art. 3 paragraph 2, letter d):</b> social and staff management aspects; <b>letter e):</b> actions taken to prevent attitudes and conduct that are in any case discriminatory</p>
<p>TOPIC</p>	<p><b>LOCAL COMMUNITIES</b> (related material topics: 2, 8, 10)</p>	<p><b>Art. 3 paragraph 1, letter b):</b> the policies implemented by the company (...) and the results achieved through them <b>Art. 4 paragraph 1:</b> 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><b>GRI 3: Material Topics 2021</b></p>	<p><b>3-3 Management of material topics.</b> <i>Disclosing sustainability: methodological note</i> pages 12-13; <i>Corporate identity</i> pages 54-57, 58, 89, 91-92 Table no. 15, 95-97 and Table no.17, 98-103 and Table no.18; <i>Relations with the stakeholders</i> pages 110-116, 117-137, 148-150, 189-190, 191-193.</p>	
<p><b>GRI 413: Local Communities 2016</b></p>	<p><b>413-1 Operations with local community engagement, impact assessments, and development programs (indicate the percentage).</b> 100% of the main Group Companies have initiatives in place for stakeholder engagement. <i>Disclosing sustainability: methodological note</i> pages 11-13; <i>Corporate identity</i> pages 95-97 and Table no. 17, 98-103; <i>Relations with the stakeholders</i> pages 110-116, 119, 126, 129-137, 143, 148-150, 155-156, 160-164.</p>	<p><b>Art. 3 paragraph 2, letter c):</b>the impact (...) on the environment as well as on health and safety</p>
	<p><b>413-2 Operations with significant actual and potential negative impacts on local communities.</b> <i>Corporate identity</i> pages 98-103; <i>Relations with the stakeholders</i> pages 191-193.</p>	<p><b>Art. 3 paragraph 2, letter c):</b> the impact (...) on the environment as well as on health and safety</p>
<p>TOPIC</p>	<p><b>SUPPLIER SOCIAL ASSESSMENT</b> (related material topics: 7, 8, 10, 12)</p>	<p><b>Art. 3 paragraph 1, letter b):</b> the policies implemented by the company (...) and the results achieved through them <b>Art. 4 paragraph 1:</b> 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><b>GRI 3: Material Topics 2021</b></p>	<p><b>3-3 Management of material topics.</b> <i>Disclosing sustainability: methodological note</i> pages 12-13; <i>Corporate identity</i> pages 22-27, 54-57, 58, 89, 91-92 and Table no. 15, 101-103 and Table no.18; <i>Relations with the stakeholders</i> pages 155-157, 160-164.</p>	

<p><b>GRI 414:</b> <b>Supplier Social Assessment 2016</b></p>	<p><b>414-1 New suppliers that were screened using social criteria (indicate the percentage).</b> <i>Relations with the stakeholders</i> pages 157, 160-164.</p>	<p><b>Art. 3 paragraph 1, letter c):</b> 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><b>paragraph 2, letter c):</b> the impact (...) on health and safety</p>
	<p><b>414-2 Negative social impacts in the supply chain and actions taken.</b> <i>Relations with the stakeholders</i> pages 156, 160-164.</p>	<p><b>Art. 3 paragraph 2, letter c):</b> the impact (...) on health and safety</p>
<p>TOPIC</p>	<p><b>CUSTOMER HEALTH AND SAFETY</b> (related material topics: 2, 8, 10, 11)</p>	
<p><b>GRI 3:</b> <b>Material Topics 2021</b></p>	<p><b>3-3 Management of material topics.</b> <i>Disclosing sustainability: methodological note</i> pages 12-13; <i>Corporate identity</i> pages 54-57, 58, 89, 91-92 Table no. 15, 95-97 and Table no.17, 101-103 and Table no.18; <i>Relations with the stakeholders</i> pages 127 Table no. 32, 130-131, 191-192; <i>Relations with the environment</i> pages 223-224.</p>	<p><b>Art. 3 paragraph 1, letter b):</b> the policies implemented by the company (...) and the results achieved through them</p> <p><b>Art. 4 paragraph 1):</b> 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><b>GRI 416:</b> <b>Customer Health and Safety 2016</b></p>	<p><b>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).</b> <i>Corporate identity</i> pages 95-97 and Table no.17; <i>Relations with the stakeholders</i> pages 127 Table no. 32, 130-131; <i>Relations with the environment</i> pages 223-224.</p>	<p><b>Art. 3 paragraph 2, letter c):</b> the impact (...) on health and safety</p>
	<p><b>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).</b> <i>Relations with the environment</i> page 204.</p>	<p><b>Art. 3 paragraph 2, letter c):</b> the impact (...) on health and safety</p>
<p>TOPIC</p>	<p><b>MARKETING AND LABELING</b> (related material topics: 2, 11)</p>	
<p><b>GRI 3:</b> <b>Material Topics 2021</b></p>	<p><b>3-3 Management of material topics.</b> <i>Disclosing sustainability: methodological note</i> pages 12-13; <i>Corporate identity</i> pages 54-57, 58, 89, 91-92 Table no. 15, 95-97 and Table no.17, 101-103 and Table no.18; <i>Relations with the stakeholders</i> pages 110-116, 117-137 and Tables nos. 27-30 and nos. 34-38, 139, 141-144, 151, 164.</p>	<p><b>Art. 3 paragraph 1, letter b):</b> the policies implemented by the company (...) and the results achieved through them</p> <p><b>Art. 4 paragraph 1):</b> 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><b>GRI 417:</b> <b>Marketing and Labeling 2016</b></p>	<p><b>417-1 Requirements for product and service information and labeling.</b> 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 the commercial, contractual and technical quality performance of the services managed in the water and energy sectors, which are subject to regulation by the national industry authority (ARERA). <i>Relations with the stakeholders</i> pages 116-137 and Tables nos. 27-30, no. 33 and nos. 34-38, 138, 140-142, 144-145, 190; <i>Relations with the environment</i> pages 223-224.</p>	<p><b>Art. 3 paragraph 1, letter b):</b> fundamental indicators of non-financial performance</p>
	<p><b>417-2 Incidents of non-compliance concerning product and service information and labeling (specifying whether they have generated a fine, penalty or warning).</b> <i>Relations with the stakeholders</i> pages 116-137 and Tables nos. 27-30 and nos. 34-38, 139, 144, 190.</p>	<p><b>Art. 3 paragraph 1, letter b):</b> fundamental indicators of non-financial performance</p>
	<p><b>417-3 Incidents of non-compliance concerning marketing communications (specifying whether they resulting in a fine, penalty or in a warning).</b> <i>Relations with the stakeholders</i> pages 163, 190.</p>	<p><b>Art. 3 paragraph 1, letter b):</b> fundamental indicators of non-financial performance</p>

TOPIC	<b>CUSTOMER PRIVACY</b> (related material topics: 2, 11)	
<b>GRI 3:</b> <b>Material</b> <b>Topics 2021</b>	<b>3-3 Management of material topics.</b> <i>Disclosing sustainability: methodological note</i> pages 12-13; <i>Corporate identity</i> pages 54-57, 58, 84, 86, 89, 91-92 Table no. 15; <i>Relations with the stakeholders</i> pages 142, 180.	<b>Art. 3 paragraph 1, letter b):</b> the policies implemented by the company (...) and the results achieved through them <b>Art. 4 paragraph 1:</b> 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
<b>GRI 418:</b> <b>Customer</b> <b>Privacy</b> <b>2016</b>	<b>418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data (received from outside parties and/or received from regulatory bodies).</b> During the year 2023, the office of the DPO received 155 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. To date, none of the aforementioned requests, managed within the terms of the law, have given rise to a request for information/complaint by the Data Protection Authority (Guarantor for the Protection of Personal Data). On 2 February 2023, some Acea SpA information systems were the subject of a cyber attack by unknown persons which involved several Group companies. Following the incident, the notification procedures were carried out to the Guarantor and the obligation to communicate to the interested parties was complied with, at the same time activating a toll-free number for any requests for clarification, without prejudice to the DPO's address as the contact point. An inspection procedure was initiated by the Guarantor for the Protection of Personal Data with the acquisition of all the required documentation and an additional communication to employees.	
		<b>Art. 3 paragraph 1, letter b):</b> fundamental indicators of non-financial performance