

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

The Sustainability Report has been prepared **in accordance with the GRI Standards: Comprehensive option**. The GRI Content Index includes the Universal Standards (series 100) and the Material Topic-Specific Standards (series 200, 300 and 400).

Specifically, the index contains:

- reference to the **reporting principles** (GRI 101: Foundation 2016 (Reporting Principles));
- definition of the **56 standards of the general disclosure** (GRI 102: General Disclosures 2016) and of the **26 material topics** amongst the **Specific Standards** (Series GRI 200: Economic, GRI 300: Environmental, and GRI 400: Social) and **relative indicators**, with indication of the sections and pages of the document, where it is possible to consult them, or responses to

indicators, and reporting of any omissions or inapplicability of certain indicators included in material topics. It should be noted that with reference to the 2021 financial year, the 2020 edition of the specific material standard “Waste” (GRI 306) has been adopted;

- the scope of each topic (amongst the Material Topic-Specific Standards), i.e. its significance within the organisation (Group or company associated with specific businesses) or outside of it (e.g. supply chain, collective significance).

Finally, the right column of the Content Index indicates the main correspondences with topics covered by Italian Legislative Decree no. 254/2016.

GRI CONTENT INDEX

GRI Standards	definition of GRI Standards notes (responses or reports of omissions or inapplicability) sections and reference pages	Alignment with Legislative Decree no. 254/2016
UNIVERSAL STANDARDS		
GRI 101: FOUNDATION 2016 (REPORTING PRINCIPLES)		
GRI 102: GENERAL DISCLOSURES 2016		
ORGANIZATIONAL PROFILE		
GRI 102: General Disclosures 2016	102-1 Name of the organization. Acea SpA <i>Corporate identity page 22.</i>	Art. 3 paragraph 1, letter a): the corporate management and organisation model
	102-2 Activities, brands, products, and services. <i>Corporate identity pages 22, 23, Chart no. 2.</i>	Art. 3 paragraph 1, letter a): the corporate management and organisation model
	102-3 Location of headquarters. Piazzale Ostiense 2, 00154 Rome, Italy	Art. 3 paragraph 1, letter a): the corporate management and organisation model
	102-4 Location of operations (number of countries where the organization operates and the names of countries where it has significant operations and/or that are relevant to the topics covered in the report). <i>Corporate Identity page 22.</i>	Art. 3 paragraph 1, letter a): the corporate management and organisation model
	102-5 Ownership and legal form. <i>Corporate Identity page 32-33.</i>	Art. 3 paragraph 1, letter a): the corporate management and organisation model
	102-6 Markets served (including: geographic locations, sectors served, types of customers and beneficiaries). <i>Corporate Identity pages 22 f., 32; Relations with stakeholders pages 84-87 and Table no. 15, 104.</i>	Art. 3 paragraph 1, letter a): the corporate management and organisation model
	102-7 Scale of the organization (including: number of employees; net sales - for private sector organizations – or net revenues – for public sector organizations; total capitalization broken down in terms of debt and equity; quantity of products or services provided). <i>Corporate identity pages 22 Table no. 6, 32 Table no. 7; Relations with stakeholders pages 148 Table no. 38, 172.</i>	Art. 3 paragraph 1, letter a): the corporate management and organisation model
	102-8 Information on employees and other workers (total number of employees by employment type and gender, employment contract by region etc.; whether a significant portion of the organization's activities are performed by workers who are not employees. If applicable, a description of the nature and scale of work performed). <i>Relations with stakeholders pages 146-148, 149-150, 151 Table no. 39.</i>	Art. 3 paragraph, 2 letter d): social aspects and aspects relating to staff management
	102-9 Description of the organization's supply chain. <i>Corporate Identity pages 24-27; Relations with stakeholders pages 141 f.</i>	Art. 3 paragraph 1, letter a): the corporate management and organisation model

102-10 Significant changes to the organization's size, structure, ownership, or supply chain (including: changes in the location of, or changes in operations, including facility openings, closings, and expansions; changes in the share capital structure and other capital formation, maintenance, and alteration operations; changes in the location of suppliers, the structure of the supply chain, or relationships with suppliers etc.).

Corporate Identity pages 32-33; Relations with stakeholders page 142.

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

102-11 Precautionary Principle or approach (whether and how the organization applies the Precautionary Principle or approach).

Corporate Identity pages 65-75, 76 Table no. 12; Relations with stakeholders pages 158, 160 f., 180; Relations with the environment pages 205, 223.

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

102-12 External initiatives (a list of externally-developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes, or which it endorses).

Joining the United Nations Global Compact pages 18-19; Corporate Identity pages 38, 40-41, 43, 76 Table no. 12; Relations with stakeholders pages 135, 141, 167, 178 ff; Relations with the environment pages 188 ff, 194 f.

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

102-13 Membership of associations (the reporting should include memberships maintained at the organizational level in associations or organizations in which it holds a position on the governance body, participates in projects or committees, provides substantive funding beyond routine membership dues, or views its membership as strategic).

Relations with stakeholders pages 178 f.; Relations with the environment pages 188 f.

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

STRATEGY

102-14 Statement from senior decision-maker (such as CEO, Chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy for addressing sustainability.

Letter to the stakeholders page 4; Corporate Identity pages 24-27, 38-43; Relations with stakeholders pages 130 f., 135, 179, 180 f.; Relations with the environment pages 188, 191.

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

102-15 Description of key impacts, risks, and opportunities.

Corporate identity pages 24-27, 32, 38-43, 64, 65-72 and Table no. 10, 74 f.; Relations with stakeholders pages 109, 176 f.; Relations with the environment pages 189 f., 211 ff.

Art. 3 paragraph 1, letter c):
the main risks generated or suffered; **paragraph 2, letter c):** the impact (...) on the environment as well as on health and safety

ETHICS AND INTEGRITY

102-16 Description of the organization's values, principles, standards, and norms of behavior.

Corporate Identity pages 40-41, 43, 62, 69, 81; Relations with stakeholders pages 140 ff.

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

102-17 Mechanisms for advice and concerns about ethics (description of internal and external mechanisms for seeking advice about ethical and lawful behavior, and organizational integrity; reporting concerns about unethical or unlawful behavior, and organizational integrity etc.).

Corporate Identity pages 62 Chart no. 14, 69.

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

GOVERNANCE

102-18 Governance structure of the organization, including committees of the highest governance body. Committees responsible for decision-making on economic, environmental, and social topics.

Corporate Identity pages 62 and Chart no. 14, 63 Table no. 8, 64.

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

102-19 Process for delegating authority for economic, environmental, and social topics from the highest governance body to senior executives and other employees.

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

102-20 Executive-level responsibility for economic, environmental, and social topics (whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental, and social topics; whether post holders report directly to the highest governance body).

Within Acea, there are operational structures managing the individual topics, including the Administration, Finance and Control department, for economic data, environmental safeguards for the Operating Companies, and structures appointed to manage the main social topics, such as Human Resources, Procurement and Logistics, Customer Care etc. Regarding ESG areas as a whole, from the perspective of sustainability, the Parent Company has the the Investor Relations & Sustainability Department, both reporting to the Chief Executive Officer, which promote, coordinate and develop sustainability topics both at the level of the Holding Company and subsidiaries, supporting an integrated Group perspective.

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

102-21 Processes for consultation between stakeholders and the highest governance body on economic, environmental, and social topics. If consultation is delegated, describe to whom it is delegated and how the resulting feedback is provided to the highest governance body.

During the year, management has been sent to participate in meetings of the governance bodies, contributing its specific information and knowledge during the meetings.

Corporate Identity pages 40-41, 62-64, 65; Relations with stakeholders page 172.

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

102-22 Composition of the highest governance body and its committees (executive or non-executive, independence, gender, competencies relating to economic, environmental, and social topics etc.).

Corporate Identity pages 62 and Chart no. 14, 63 and Table no. 8.

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

102-23 Chair of the highest governance body (the organization shall report whether the Chair is also an executive officer in the organization, his or her function within the organization's management and the reasons for this arrangement).

Corporate Identity page 63 and Table no. 8.

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

102-24 Nomination and selection processes for the highest governance body and its committees (criteria used for nominating and selecting highest governance body members, including whether and how diversity, independence, expertise and experience relating to economic, environmental, and social topics are considered, stakeholders, including shareholders, are involved).

In the composition of corporate bodies, Acea ensures balanced representation of genders, as set out in Law no. 120/2011, adopted in its own By-laws, and guarantees the presence of Independent Directors, governed by the same 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 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 Committee and taking into account the results of self-assessment, on the size and composition of the administrative body.

Corporate identity pages 63 f.

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

102-25 Processes for the highest governance body to ensure conflicts of interest are avoided and managed.

The risk of conflicts of interest in Acea is monitored employing corporate governance systems and procedures (Management, Organisation and Control Model, Code of Ethics, Procedure for Related-Party Transactions, 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 page 62.

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

102-26 Highest governance body's and senior executives' roles in the development, approval, and updating of the organization's purpose, value or mission statements, strategies, policies, and goals related to economic, environmental, and social topics.

Disclosing sustainability: methodological note page 11; *Corporate Identity* pages 40-41, 43, 62-64, 75.

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

102-27 Measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental, and social topics.

Disclosing sustainability: methodological note page 11; *Corporate Identity* pages 40-41, 62 and Chart no. 14, 63-64.

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

102-28 Processes for evaluating the highest governance body's performance with respect to governance of economic, environmental, and social topics.

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

Corporate Identity pages 62 chart no. 14, 63-64, 76; *Relations with stakeholders* pages 167 f.

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

102-29 Highest governance body's role in identifying and managing economic, environmental, and social topics and their impacts, risks, and opportunities – including its role in the implementation of due diligence processes.

Disclosing sustainability: methodological note page 11; *Corporate Identity* pages 43, 44-61, 62-64, 65-74, 75.

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

102-30 Highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental, and social topics.

Disclosing sustainability: methodological note page 11; *Corporate Identity* pages 44-61, 62 and Chart no. 14, 63, 65-74.

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

102-31 Frequency of the highest governance body's review of economic, environmental, and social topics and their impacts, risks, and opportunities.

Disclosing sustainability: methodological note page 11; *Corporate Identity* pages 43, 44-61, 62 and Chart no. 14.

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

102-32 The highest committee or position that formally reviews and approves the organization's sustainability report and ensures that all material topics are covered.

Disclosing sustainability: methodological note page 11; *Corporate Identity* page 64.

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

102-33 Process for communicating critical concerns to the highest governance body.

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 the Board of Directors. 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 page 69-72 and Table no. 10, 76.

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

102-34 Nature and total number of critical concerns that were communicated to the highest governance body; mechanism(s) used to address and resolve critical concerns.

Corporate Identity page 69-72 and Table no. 10, 76.

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

102-35 Remuneration policies for the highest governance body and senior executives (fixed pay and variable pay, sign-on bonuses or recruitment incentive payments, termination payments, etc.). How performance criteria in the remuneration policies relate to the highest governance body's and senior executives' objectives for economic, environmental, and social topics.

It is noted that within Acea, for the Top Management, Executives Holding Key Positions and for managerial roles with greater impact on Group business, the clawback clause applies, establishing the right to request return of the variable components of remuneration, both short-term and medium/long-term, in the event that these components have been paid on the basis of conduct of a malicious nature and/or due to serious misconduct. There are no agreements that set out fixed indemnities or clauses aimed at safeguarding the management of the Group in the event of termination of their employment, and reference should be made to the provisions established by the Collective Labour Agreement (CCNL) for Executives of Public Utility Service Companies and the "Executive Exodus Management" Policy in this regard. The "Executive Exodus Management" Policy refers to the Collective Labour Agreement (CCNL) considers the short and long-term fixed and variable components on a monthly basis. The Chief Executive Officer is entitled to receive the maximum amounts provided for by the policy. The long-term incentive system Long Term Incentive Plan (LTIP) and short-term annual (MBO) incentive system is linked, as well as to targets of an economic/financial nature, also to environmental targets and those with an impact on sustainability, through a composite sustainability indicator.

Corporate Identity pages 62 f. and Chart no. 14, 65; *Relations with stakeholders* page 167.

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

102-36 Process for determining remuneration; whether remuneration consultants are involved in determining remuneration and whether they are independent of management.

In 2021, no external consulting companies were involved in processes for the determination of remuneration.

Corporate identity pages 62 f., 65.

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

102-37 Stakeholders' involvement in remuneration.

Corporate identity page 65.

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

102-38 Ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country.

The relationship between the highest role and the median employee for 2021 is given by the remuneration multiple of 14.81, compared with a median value of 19.99 for peer companies. See also the *Report on the remuneration policy and on the fees paid - 2021*, available on the Acea Group website (www.gruppo.acea.it).

Corporate identity page 65.

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

102-39 Ratio of the percentage increase in annual total compensation for the organization's highest-paid individual in each country of significant operations to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual) in the same country.

Average gross annual remuneration, calculated on the basis of full-time employees, unlike other top roles, saw a stable trend, with a slight increase of approximately 1% between 2020 and 2021.

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

STAKEHOLDER ENGAGEMENT**102-40 List of stakeholder groups engaged by the organization.**

Disclosing sustainability: methodological note pages 12-13; *Corporate Identity* pages 77-80; *Relations with stakeholders* pages 88-94, 97, 99, 105, 108-111, 118 f., 122, 129 ff., 134 f., 140, 144 ff., 148, 156 ff., 159 f., 161, 166, 170, 173 f., 177-181; *Relations with the environment* pages 189 f.

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

102-41 Percentage of total employees covered by collective bargaining agreements.

Relations with stakeholders page 156.

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

102-42 Basis for identifying and selecting stakeholders with whom to engage.

Disclosing sustainability: methodological note pages 12-13; *Corporate Identity* pages 38, 77-80; *Relations with stakeholders* pages 88-94, 99 f., 109 f., 118 f., 122, 129 ff., 133 ff., 140, 144 ff., 148, 156 ff., 159, 161, 163, 166, 170, 173 f., 178 f., 180, 181.

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

102-43 Approach to stakeholder engagement (including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process).

Disclosing sustainability: methodological note pages 12-13; *Corporate Identity* pages 38-39, 43, 64, 77-80; *Relations with stakeholders* pages 88-94, 97, 99, 105 f., 109 f., 111, 119 f., 121, 122 ff., 125, 129-135, 140, 144 ff., 148, 156, 158 f., 161, 162, 163, 166 ff., 169-171, 173 f., 177 ff., 180 f.; *Relations with the environment* pages 188 f., 219.

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

102-44 Key topics and concerns that have been raised through stakeholder engagement (including how the organization has responded to those key topics and concerns, including through its reporting, and the stakeholder groups etc.).

Disclosing sustainability: methodological note pages 12-13; *Corporate Identity* pages 24-27, 38-43, 68, 77-80; *Relations with stakeholders* pages 88-94 and Tables nos 16 e 17, 99, 110 f., 118 f., 122, 135, 140, 144 ff., 148, 156 f., 158 f., 161, 166 ff., 170, 173 f., 178, 180 f.; *Relations with the environment* pages 188 f., 194 ff.

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

REPORTING PRACTICE

102-45 List of all entities included in the organization's consolidated financial statements. Specify whether any entity included in the organization's consolidated financial statements is not covered by the report.

In addition to the data requested, highlighted in the methodological note, 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.

Disclosing sustainability: Methodological note, page 15 and Table no. 2, and note 19; Relations with stakeholders pages 84, 145; Relations with the environment pages 199, 205, 208.

102-46 Process for defining the report content and the topic Boundaries (including an explanation of how the organization has implemented the Reporting Principles for defining report content).

Disclosing sustainability: methodological note pages 12-13, 14, 15, 17; Corporate Identity pages 24-27, 38-43; GRI Content Index pages 246-261.

102-47 List of the material topics identified in the process for defining report content.

Disclosing sustainability: methodological note pages 12-13, 14-15 and Table no. 1; GRI Content Index pages 246-261.

102-48 Effect of any restatements of information given in previous reports, and the reasons for such restatements (mergers or acquisitions, change of base years or periods, nature of business, measurement methods).

Any recalculation or groupings that require changes to the data published in 2020 are appropriately flagged and justified in the report.

Disclosing sustainability: methodological note, page 15; Relations with stakeholders page 88; Relations with the environment pages 225 f. Table no. 68.

102-49 Significant changes from previous reporting periods in the list of material topics and topic Boundaries.

Disclosing sustainability: methodological note pages 14 Table no. 1, 15, 16 Table no. 3; Relations with stakeholders page 124 and Chart no. 31; Environmental accounts pages 266, 269.

102-50 Reporting period for the information provided (for example, the fiscal or calendar year).

Disclosing sustainability: methodological note page 11.

102-51 Date of the most recent previous report.

Disclosing sustainability: methodological note page 10.

102-52 Reporting cycle (for example, annual or biennial).

Disclosing sustainability: methodological note page 10.

102-53 Contact point for questions regarding the report or its contents.

Disclosing sustainability: methodological note page 17.

102-54 Claims of reporting in accordance with the GRI Standards (either: i. "This report has been prepared in accordance with the GRI Standards: Core option", ii. "This report has been prepared in accordance with the GRI Standards: Comprehensive option").

Disclosing sustainability: methodological note page 11; GRI Content Index page 246.

102-55 GRI content index, which specifies each of the GRI Standards used and lists all disclosures included in the report (for each disclosure, the content index shall include: the number of the disclosure, the page number(s) or URL(s) where the information can be found, if applicable, and where permitted, the reason(s) for omission when a required disclosure cannot be made, etc).

GRI Content Index pages 246-261.

102-56 External assurance (the reporting organization shall report a description of the organization's policy and current practice with regard to seeking external assurance for the report; a reference to the external assurance report; the relationship between the organization and the assurance provider; whether and how the highest governance body or senior executives are involved in seeking external assurance for the organization's sustainability report).

Disclosing sustainability: methodological note page 11; Opinion Letter pages 299 ff.

Art. 4 paragraph 1:

the consolidated statements include the data of the parent company and its fully consolidated subsidiaries

Art. 3 paragraph 1, letter a):

the corporate management and organisation model

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

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

Art. 3 paragraph 3:

the information (...) is provided with a comparison with the information provided in previous years

Art. 3 paragraph 3:

the information (...) is provided with a comparison with the information provided in previous years

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

N.A.

Art. 2 paragraph 1:

public interest bodies prepare a disclosure for each financial year

N.A.

Art. 3 paragraph 3:

reporting standards used

Art. 3 paragraph 3:

reporting standards used

Art. 3 paragraph 10:

(...) verification of the non-financial statement

MATERIAL TOPIC-SPECIFIC STANDARDS		
GRI 200: ECONOMIC		
TOPIC	ECONOMIC PERFORMANCE	
	<p>103-1 Explanation of the material topic and its boundary. <i>Corporate Identity</i> pages 24-27, 32, 38-43, 67 Table no. 9, 70 ff. and Table no. 10.</p> <p>Topic Boundary: Acea Group</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>
GRI 103: Management approach 2016	<p>103-2 The management approach and its components. <i>Corporate Identity</i> pages 24-27, 32, 38-43, 44-61, 67-72 and Tables nos 9 e 10.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): policies implemented by the non-financial company</p>
	<p>103-3 Evaluation of the management approach. <i>Corporate Identity</i> pages 32, 38-43, 67-72 and Tables nos 9 e 10.</p>	<p>Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them</p>
	<p>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, economic value retained). <i>Corporate Identity</i> pages 32 Table no. 7, 77-80, 81 f.; <i>Relations with stakeholders</i> pages 154, 172, 174.</p>	<p>Art. 3 paragraph, 1 letter d): social aspects and aspects relating to staff management</p>
GRI 201: Economic Performance 2016	<p>201-2 Financial implications and other risks and opportunities due to climate change. <i>Corporate Identity</i> pages 24-27, 32, 43, 72; <i>Relations with the environment</i> pages 188 ff., 217, 219.</p>	<p>Art. 3 paragraph 1, letter c): the impact (...) on the environment</p>
	<p>201-3 Defined benefit plan obligations and other retirement plans. <i>Relations with stakeholders</i> page 154 f. and Table no. 42.</p>	<p>Art. 3 paragraph, 1 letter d): social aspects and aspects relating to staff management</p>
	<p>201-4 Financial assistance received from government. <i>Corporate identity</i> page 81 note 40.</p>	N.A.
TOPIC	INDIRECT ECONOMIC IMPACTS	
	<p>103-1 Explanation of the material topic and its boundary. <i>Corporate Identity</i> pages 24-27, 39-41, 67-72 and Table no. 10, 77-80; <i>Relations with stakeholders</i> pages 94 ff., 140 ff.</p> <p>Topic Boundary: main Group companies, local community, suppliers.</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>
GRI 103: Management approach 2016	<p>103-2 The management approach and its components. <i>Corporate Identity</i> pages 24-27, 39-41, 44-61, 67-72 and Table no. 10, 77-80; <i>Relations with stakeholders</i> pages 94 ff., 106, 135 ff., 140 ff.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): policies implemented by the non-financial company</p>
	<p>103-3 Evaluation of the management approach. <i>Corporate Identity</i> pages 39-41, 67-72 and Table no. 10, 77-80; <i>Relations with stakeholders</i> pages 94 ff., 106, 135 ff., 140 ff.</p>	<p>Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them</p>
	<p>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> page 77-80; <i>Relations with stakeholders</i> pages 94 ff., 96 Table no. 18, 97 f., 100, 105 ff. and Table no. 25, 108, 110 f., 135 ff., 180 and Chart no. 48; <i>Relations with the environment</i> page 197.</p>	<p>Art. 3 paragraph 2, letter c): the impact (...) on the environment as well as on health and safety</p>
GRI 203: Indirect Economic Impacts 2016	<p>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> page 77-80; <i>Relations with stakeholders</i> pages 85 f., 94 ff., 96 Table no. 18, 97 f., 100, 105, 108, 110 f., 131 f., 135 ff., 139, 140 ff., 143 Tables nos 36 e 37; <i>Relations with the environment</i> page 202.</p>	<p>Art. 3 paragraph 2, letter c): the impact (...) on the environment as well as on health and safety</p>

TOPIC	PROCUREMENT PRACTICES	
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary.	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
	Corporate Identity pages 24-27, 41-43, 67-72 and Table no. 10; Relations with stakeholders pages 139 ff.	
	Topic Boundary: main Group companies, suppliers	
	103-2 The management approach and its components.	Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): policies implemented by the company
	Corporate Identity pages 24-27, 41-43, 44-61, 67-72 and Table no. 10; Relations with stakeholders pages 139 ff.	
	103-3 Evaluation of the management approach.	Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them
	Corporate Identity pages 41-43, 67-72 and Table no. 10; Relations with stakeholders pages 139 ff.	
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers.	Art. 3 paragraph 1, letter b): fundamental indicators of non-financial performance
	There is no specific preferential strategy for local suppliers, although, particularly for sourcing of works, the prevalence of local suppliers arises naturally. Relations with stakeholders pages 142, 143 Table no. 37.	
TOPIC	ANTI-CORRUPTION	
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary.	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
	Corporate Identity pages 41-43, 67-72 and Table no. 10.	
	Topic Boundary: Acea Group.	
	103-2 The management approach and its components.	Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): policies implemented by the company
	Corporate Identity pages 41-43, 44-61, 67-72 and Tables nos 9 e 10, 76; Relations with stakeholders page 164.	
	103-3 Evaluation of the management approach.	Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them
	Corporate Identity pages 41-43, 67-72 and Tables nos 9 e 10, 76; Relations with stakeholders page 164.	
GRI 205: Anti-corruption 2016	205-1 Total number and percentage of operations assessed for risks related to corruption. Significant risks related to corruption identified through the risk assessment.	Art. 3 paragraph 1, letter c): the main risks generated or suffered Art. 3 paragraph 2, letter f): anti-corruption and bribery measures
	Corporate Identity page 69.	
	205-2 Communication and training about anti-corruption policies and procedures (total number and percentage of employees that the organization's anti-corruption policies and procedures have been communicated to, etc.).	Art. 3 paragraph 1, letter a): the corporate management and organisation model; paragraph 2, letter f): fight against both active and passive corruption
	Relations with stakeholders page 164.	
	205-3 Confirmed incidents of corruption and actions taken (total number and nature of confirmed incidents of corruption, etc.).	Art. 3 paragraph 2, letter f): anti-corruption and bribery measures
	No instances of corruption were recorded.	
TOPIC	ANTI-COMPETITIVE BEHAVIOR	
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary.	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
	Corporate Identity pages 41-43, 65, 67-72 and Table no. 10; Relations with stakeholders pages 140 ff., 175.	
	Topic Boundary: Acea Group	
	103-2 The management approach and its components.	Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): policies implemented by the company
	Corporate Identity pages 41-43, 44-61, 65, 67-72 and Tables nos 9 e 10; Relations with stakeholders pages 140 ff., 164, 175.	
	103-3 Evaluation of the management approach.	Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them
	Corporate Identity pages 41-43, 65, 67-72 and Tables nos 9 e 10; Relations with stakeholders pages 140 ff., 164, 175.	
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 including any decisions or judgments).	Art. 3 paragraph 1, letter b): fundamental indicators of non-financial performance
	Relations with stakeholders pages 175 f.	

GRI 300: ENVIRONMENTAL		
TOPIC	MATERIALS	
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary. <i>Corporate Identity</i> pages 24-27, 41-43, 67-72 and Table no. 10, 74; <i>Relations with the environment</i> pages 191, 217; <i>Environmental accounts</i> page 266. Topic Boundary: main Group companies	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
	103-2 The management approach and its components. <i>Corporate Identity</i> pages 24-27, 41-43, 44-61, 67-72 and Tables nos 9 e 10, 74, 76 Table no. 12; <i>Relations with the environment</i> pages 191, 217; <i>Environmental accounts</i> page 266.	Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): policies implemented by the company
	103-3 Evaluation of the management approach. <i>Corporate Identity</i> pages 41-43, 67-72 and Tables nos 9 e 10, 74, 76 Table no. 12; <i>Relations with the environment</i> pages 191, 217; <i>Environmental accounts</i> page 266.	Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them
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 217 and Table no. 59, 222 Table no. 64; <i>Environmental accounts</i> pages 266, 275, 276, 277.	Art. 3 paragraph 2, letter c): the impact (...) on the environment
	301-2 Percentage of recycled input materials used to manufacture the organization's primary products and services. <i>Relations with the environment</i> pages 217 and Table no. 59.	Art. 3 paragraph 2, letter c): the impact (...) on the environment
	301-3 Percentage of reclaimed products and their packaging materials for each product category. Not applicable.	Art. 3 paragraph 2, letter c): the impact (...) on the environment
TOPIC	ENERGY	
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary. <i>Corporate Identity</i> pages 24-27, 39-41, 43, 67-72 and Table no. 10, 74; <i>Relations with the environment</i> pages 188 ff., 191 ff., 199 ff., 206 f., 217 ff. Topic Boundary: main Group companies, suppliers	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
	103-2 The management approach and its components. <i>Corporate Identity</i> pages 24-27, 39-41, 43, 44-61, 67-72 and Tables nos 9 e 10, 74, 76 Table no. 12; <i>Relations with stakeholders</i> page 164; <i>Relations with the environment</i> pages 188 ff., 191 ff., 199 ff., 206 f., 216, 217 ff.	Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): policies implemented by the company
	103-3 Evaluation of the management approach. <i>Corporate Identity</i> pages 39-41, 43, 67-72 and Tables nos 9 e 10, 74, 76 Table no. 12; <i>Relations with stakeholders</i> page 164; <i>Relations with the environment</i> pages 188 ff., 191 ff., 199 ff., 206 f., 216, 217 ff.	Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them
GRI 302: Energy 2016	302-1 Energy consumption within the organization. <i>Relations with the environment</i> pages 206 f., 217 ff. and Tables nos 60 e 61.	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 219.	Art. 3 paragraph 2, letter a): use of energy resources
	302-3 Energy intensity. <i>Relations with the environment</i> pages 217, 219.	Art. 3 paragraph 2, letter a): use of energy resources
	302-4 Reduction of energy consumption. <i>Relations with the environment</i> pages 203, 206 f., 219 f. and Table no. 63.	Art. 3 paragraph 2, letter a): use of energy resources
	302-5 Reductions in energy requirements of products and services. Not applicable: the Group does not sell products or services for which the indicator can be considered applicable.	Art. 3 paragraph 2, letter a): use of energy resources
TOPIC	WATER	
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary. <i>Corporate Identity</i> pages 24-27, 39-41, 43, 67-72 and Table no. 10, 74; <i>Relations with stakeholders</i> pages 105, 108 ff., 111; <i>Relations with the environment</i> pages 188 ff., 191 ff., 196 ff., 209, 211 ff., 213, 221 ff. Topic Boundary: main Group companies, suppliers, customers	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
	103-2 The management approach and its components. <i>Corporate Identity</i> pages 24-27, 39-41, 43, 44-61, 67-72 and Tables nos 9 e 10, 74, 76 Table no. 12; <i>Relations with stakeholders</i> pages 105 f., 108 ff., 111; <i>Relations with the environment</i> pages 188 ff., 191 ff., 196 ff., 209, 211 ff., 213, 221 ff.	Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): policies implemented by the company
	103-3 Evaluation of the management approach. <i>Corporate Identity</i> pages 39-41, 43, 67-72 and Tables nos 9 e 10, 74, 76 Table no. 12; <i>Relations with stakeholders</i> pages 105 f., 108 ff., 111; <i>Relations with the environment</i> pages 188 ff., 191 ff., 196 ff., 209, 211 ff., 213, 221 ff.	Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them

GRI 303: Water and effluents 2018	<p>303-1 Interactions with water as a shared resource. <i>Relations with stakeholders</i> pages 105 f., 108 ff., 111, 130; <i>Relations with the environment</i> pages 188, 196 ff. and Table no. 47, 209, 211 ff., 214 and Table no. 57, 221 ff. and Table no. 64; <i>Environmental accounts</i> pages 271-274.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): policies implemented by the company Art. 3 paragraph 2, letter c): the impact (...) on the environment</p>
	<p>303-2 Management of water discharge-related impacts. <i>Relations with stakeholders</i> pages 109 ff., 111; <i>Relations with the environment</i> pages 209-211, 213, 221 ff.; <i>Environmental accounts</i> pages 271-274.</p>	<p>Art. 3 paragraph 2, letter c): the impact (...) on the environment</p>
	<p>303-3 Water withdrawal. <i>Relations with the environment</i> pages 196 ff. and Table no. 47, 209, 221 ff. and Table no. 64; <i>Environmental accounts</i> pages 271-274, 275.</p>	<p>Art. 3 paragraph 2, letter a): use of water resources</p>
	<p>303-4 Water discharge. <i>Relations with stakeholders</i> pages 111; <i>Relations with the environment</i> page 209, 213 and Table no. 55, 214 and Table no. 57, 215, 221 ff.; <i>Environmental accounts</i> page 273.</p>	<p>Art. 3 paragraph 2, letter a): use of water resources; letter c): the impact (...) on the environment</p>
	<p>303-5 Water consumption. <i>Relations with the environment</i> pages 211 ff., 221 ff.; <i>Environmental accounts</i> pages 271-274.</p>	<p>Art. 3 paragraph 2, letter a): use of water resources</p>
TOPIC	BIODIVERSITY	
GRI 103: Management approach 2016	<p>103-1 Explanation of the material topic and its boundary. <i>Corporate Identity</i> pages 24-27, 41-43, 67-72 and Table no. 10, 74; <i>Relations with the environment</i> pages 191 ff.</p> <p>Topic Boundary: main Group companies</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>103-2 The management approach and its components. <i>Corporate Identity</i> pages 24-27, 41-43, 67-72 and Tables nos 9 e 10, 74, 76 Table no. 12; <i>Relations with stakeholders</i> page 111; <i>Relations with the environment</i> pages 191 ff., 194 f., 213.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): policies implemented by the company</p>
	<p>103-3 Evaluation of the management approach. <i>Corporate Identity</i> pages 41-43, 67-72 and Tables nos 9 e 10, 74, 76 Table no. 12; <i>Relations with stakeholders</i> page 111; <i>Relations with the environment</i> pages 191 ff., 194 f.</p>	<p>Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them</p>
GRI 304: Biodiversity 2016	<p>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</i> pages 191 f., 193 and Chart no. 49, 196 ff.</p>	<p>Art. 3 paragraph 2, letter c): the impact (...) on the environment</p>
	<p>304-2 Significant impacts of activities, products, and services on biodiversity. <i>Relations with stakeholders</i> page 109 ff.; <i>Relations with the environment</i> pages 191 ff., 194 f., 196 ff., 203.</p>	<p>Art. 3 paragraph 2, letter c): the impact (...) on the environment</p>
	<p>304-3 Habitats protected or restored. During the reporting period, there were no cases of restoration (offsetting) of natural habitats. <i>Relations with the environment</i> pages 194 f., 196 ff.</p>	<p>Art. 3 paragraph 2, letter c): the impact (...) on the environment</p>
	<p>304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk. <i>Relations with the environment</i> pages 191 f., 193 and Chart no. 50.</p>	<p>Art. 3 paragraph 2, letter c): the impact (...) on the environment</p>
TOPIC	EMISSIONS	
GRI 103: Management approach 2016	<p>103-1 Explanation of the material topic and its boundary. <i>Corporate Identity</i> pages 24-27, 39-41, 43, 67-72 and Table no. 10, 74; <i>Relations with the environment</i> pages 188 ff., 191 ff., 206 f., 217 f., 223 ff.</p> <p>Topic Boundary: main Group companies, suppliers, customers</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>103-2 The management approach and its components. <i>Corporate Identity</i> pages 24-27, 39-41, 43, 44-61, 67-72 and Tables nos 9 e 10, 74, 76 Table no. 12; <i>Relations with stakeholders</i> pages 106, 133; <i>Relations with the environment</i> pages 188 ff., 191 ff., 206 f., 217 f., 223 ff.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): policies implemented by the company</p>
	<p>103-3 Evaluation of the management approach. <i>Corporate Identity</i> pages 39-41, 43, 67-72 and Tables nos 9 e 10, 74, 76 Table no. 12; <i>Relations with stakeholders</i> pages 106, 133; <i>Relations with the environment</i> pages 188 ff., 191 ff., 206 f., 217 f., 223 ff.</p>	<p>Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them</p>
GRI 305: Emissions 2016	<p>305-1 Direct (Scope 1) GHG emissions. Biogenic CO₂ was calculated for Environment Operations and Water Operations and in 2021 equalled 330,386 t. <i>Relations with the environment</i> pages 224, 225 f. and Table no. 68; <i>Environmental accounts</i> pages 277 f., 280.</p>	<p>Art. 3 paragraph 2, letter b): Greenhouse-gas emissions</p>
	<p>305-2 Energy indirect (Scope 2) GHG emissions. <i>Relations with the environment</i> pages 225 f. and Table no. 68; <i>Environmental accounts</i> pages 277 f.</p>	<p>Art. 3 paragraph 2, letter b): Greenhouse-gas emissions</p>
	<p>305-3 Other indirect (Scope 3) GHG emissions. <i>Relations with the environment</i> pages 225 f. and Table no. 68.</p>	<p>Art. 3 paragraph 2, letter b): Greenhouse-gas emissions</p>

GRI 305: Emissions 2016	305-4 GHG emissions intensity. <i>Relations with the environment</i> pages 225 f. and Table no. 68.	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</i> pages 203, 219 f. and Table no. 63, 225 f. and Table no. 68.	Art. 3 paragraph 2, letter b): Greenhouse-gas emissions
	305-6 Emissions of ozone-depleting substances (ODS). <i>Relations with the environment</i> page 224; <i>Environmental Accounts</i> pages 275, 276.	Art. 3 paragraph 2, letter b): Greenhouse-gas emissions
	305-7 Nitrogen oxides (NOX), sulphur oxides (SOX) and other significant air emissions. <i>Relations with the environment</i> page 223 Table no. 65; <i>Environmental Accounts</i> pages 277 f.	Art. 3 paragraph 2, letter b): polluting atmospheric emissions
TOPIC	WASTE	
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary. <i>Corporate Identity</i> pages 24-27, 39-41, 43, 67-72 and Table no. 10, 74; <i>Relations with stakeholders</i> pages 120 f.; <i>Relations with the environment</i> pages 188 ff., 191 ff., 205 ff., 208, 227-231; <i>Environmental accounts</i> page 266. Topic Boundary: main Group companies	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
	103-2 The management approach and its components. <i>Corporate Identity</i> pages 24-27, 39-41, 43, 44-61, 67-72 and Tables nos 9 e 10, 76 Table no. 12, 74; <i>Relations with stakeholders</i> pages 120 f.; <i>Relations with the environment</i> pages 188 ff., 191 ff., 205 ff., 208, 215, 227-231; <i>Environmental accounts</i> page 266.	Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): policies implemented by the company
	103-3 Evaluation of the management approach. <i>Corporate Identity</i> pages 39-41, 43, 67-72 and Tables nos 9 e 10, 74, 76 Table no. 12; <i>Relations with stakeholders</i> pages 120 f.; <i>Relations with the environment</i> pages 188 ff., 191 ff., 205 ff., 208, 215, 227-231; <i>Environmental accounts</i> page 266.	Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts <i>Relations with the environment</i> pages 227-231;	Art. 3 paragraph 2, letter a): use of water resources
	306-2 Management of significant waste-related impacts. <i>Relations with the environment</i> pages 227-231; <i>Environmental accounts</i> pages 277-280.	Art. 3 paragraph 2, letter c): the impact (...) on the environment
	306-3 Waste generated. <i>Relations with the environment</i> pages 227 Table no. 69, 228 Table no. 70, 230 Table no. 71, 231 and Table no. 72.	Art. 3 paragraph 2, letter c): the impact (...) on the environment
	306-4 Waste diverted from disposal. <i>Relations with the environment</i> pages 207, 227 Table no. 69, 228 Table no. 70, 230 Table no. 71, 231 and Table no. 72.	Art. 3 paragraph 2, letter c): the impact (...) on the environment
	306-5 Waste directed to disposal. <i>Relations with the environment</i> pages 227 Table no. 69, 228 Table no. 70, 230 Table no. 71, 231 and Table no. 72.	Art. 3 paragraph 2, letter c): the impact (...) on the environment
TOPIC	ENVIRONMENTAL COMPLIANCE	
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary. <i>Corporate Identity</i> pages 224-27, 41-43, 67-72 and Table no. 10; <i>Relations with the environment</i> pages 191 f. Topic Boundary: main Group companies	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
	103-2 The management approach and its components. <i>Corporate Identity</i> pages 24-27, 41-43, 44-61, 67-72 and Tables nos 9 e 10, 76 Table no. 12; <i>Relations with stakeholders</i> pages 164 f.; <i>Relations with the environment</i> pages 191 f.	Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): policies implemented by the company
	103-3 Evaluation of the management approach. <i>Corporate Identity</i> pages 41-43, 67-72 and Tables nos 9 e 10, 76 Table no. 12; <i>Relations with stakeholders</i> pages 157; <i>Relations with the environment</i> pages 164 f., <i>Relations with the environment</i> pages 191 f.	Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them
GRI 307: Environmental Compliance 2016	307-1 Non-compliance with environmental laws and regulations. Total monetary value of significant fines; total number of non-monetary sanctions, etc. <i>Corporate Identity</i> page 69; <i>Relations with stakeholders</i> page 175 f.; <i>Relations with the environment</i> page 191.	Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them
TOPIC	SUPPLIER ENVIRONMENTAL ASSESSMENT	
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary. <i>Corporate Identity</i> pages 24-27, 41-43, 67-72 and Table no. 10; <i>Relations with stakeholders</i> pages 140 ff.; <i>Relations with the environment</i> pages 219, 225. Topic Boundary: main Group companies, suppliers.	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
	103-2 The management approach and its components. <i>Corporate Identity</i> pages 24-27, 41-43, 44-61, 67-72 and Table no. 10, 76 Table no. 12; <i>Relations with stakeholders</i> pages 140 ff., 144 f.; <i>Relations with the environment</i> pages 219, 225.	Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): policies implemented by the company

GRI 103: Management approach 2016	103-3 Evaluation of the management approach. <i>Corporate Identity</i> pages 41-43, 67-72 and Table no. 10, 76 Table no. 12; <i>Relations with stakeholders</i> pages 140 ff., 144 f.; <i>Relations with the environment</i> pages 219, 225.	Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them
	308-1 Percentage of new suppliers that were screened using environmental criteria. <i>Relations with stakeholders</i> pages 141 f., 144 f.; <i>Relations with the environment</i> page 219.	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
GRI 308: Supplier Environmental Assessment 2016	308-2 Actual and potential negative environmental impacts in the supply chain and actions taken. <i>Relations with stakeholders</i> pages 144 f.; <i>Relations with the environment</i> pages 219, 225.	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
GRI 400: SOCIAL		
TOPIC	EMPLOYMENT	
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary. <i>Corporate Identity</i> pages 24-27, 41-43, 67-72 and Table no. 10; <i>Relations with stakeholders</i> pages 149, 163 ff. Topic Boundary: main Group companies.	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
	103-2 The management approach and its components. <i>Corporate Identity</i> pages 24-27, 41-43, 44-61, 67-72 and Table no. 10; <i>Relations with stakeholders</i> pages 144 ff., 153 f., 161, 163 ff., 167, 171.	Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): policies implemented by the company
	103-3 Evaluation of the management approach. <i>Corporate Identity</i> pages 41-43, 67-72 and Table no. 10; <i>Relations with stakeholders</i> pages 149 ff., 153 f., 161, 167, 171.	Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them
GRI 401: Employment 2016	401-1 New employee hires and employee turnover. Total number and rate, by age group, gender and region. <i>Relations with stakeholders</i> pages 149 ff., 152 Table no. 40.	Art. 3 paragraph 2, letter d): aspects relating to staff management
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees. <i>Relations with stakeholders</i> page 167.	Art. 3 paragraph 2, letter d): aspects relating to staff management
	401-3 Parental leave. Total number of employees that were entitled to parental leave, that took parental leave, that returned to work after parental leave ended, by gender, etc. 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 2021 numbered 301, of which 130 were men and 171 women. All of these, after the leave period, returned to work and are still employed.	Art. 3 paragraph 2, letter d): aspects relating to staff management; letter e): actions taken to prevent attitudes and conduct that are in any case discriminatory
TOPIC	LABOUR-MANAGEMENT RELATIONS	
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary. <i>Corporate Identity</i> pages 41-43, 67-72 and Table no. 10; <i>Relations with stakeholders</i> pages 156 ff. Topic Boundary: main Group companies.	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
	103-2 The management approach and its components. <i>Corporate Identity</i> pages 41-43, 44-61, 67-72 and Table no. 10; <i>Relations with stakeholders</i> pages 156 ff.	Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): policies implemented by the company
	103-3 Evaluation of the management approach. <i>Corporate Identity</i> pages 41-43, 67-72 and Table no. 10; <i>Relations with stakeholders</i> pages 156 ff.	Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them

GRI 402: Labor/Management Relations 2016	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> pages 156 f.	Art. 3 paragraph 2, letter d): methods of dialogue with trade unions
TOPIC	OCCUPATIONAL HEALTH AND SAFETY	
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary. <i>Corporate Identity</i> pages 24-27, 41-43, 67-72 and Table no. 10; <i>Relations with stakeholders</i> pages 140 ff., 146 ff., 157 ff., 160.	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
	Topic Boundary: main Group companies, suppliers	
	103-2 The management approach and its components. <i>Corporate Identity</i> pages 24-27, 41-43, 44-61, 67-72 and Tables nos 9 e 10, 75, 76 Table no. 12; <i>Relations with stakeholders</i> pages 140 ff., 146 ff., 157 ff., 160, 164.	Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): policies implemented by the company
	103-3 Evaluation of the management approach. <i>Corporate Identity</i> pages 41-43, 67-72 and Tables nos 9 e 10, 75, 76 Table no. 12; <i>Relations with stakeholders</i> pages 140 ff., 144 f., 146 ff., 157 ff., 160, 164.	Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them
	403-1 Occupational health and safety management system. <i>Corporate Identity</i> page 75; <i>Relations with stakeholders</i> pages 146 ff., 156, 157 ff.	Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): policies implemented by the company
	403-2 Hazard identification, risk assessment, and incident investigation. <i>Relations with stakeholders</i> pages 147, 157 ff., 160 Table no. 43.	Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): 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 157 ff., 160 f.	Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): policies implemented by the company; Art. 3 paragraph 2, letter c): the impact (...) on health and safety; letter d): aspects relating to staff management
GRI 403: Occupational Health and Safety 2018	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 140 f., 147, 156 ff.	Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): policies implemented by the company; Art. 3 paragraph 2, letter c): the impact (...) on health and safety; letter d): aspects relating to staff management (...) and the methods of dialogue with trade unions
	403-5 Worker training on occupational health and safety. <i>Relations with stakeholders</i> pages 146 ff., 159.	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 156 ff., 170.	Art. 3 paragraph 2, letter c): the impact (...) on health and safety; letter d): aspects relating to staff management
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships. Not applicable	Art. 3 paragraph 2, letter c): the impact (...) on health and safety;
	403-8 Workers covered by an occupational health and safety management system. <i>Relations with stakeholders</i> page 157.	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 147, 157 f. and Chart no. 46.	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 147, 161.	Art. 3 paragraph 2, letter c): the impact (...) on health and safety; letter d): aspects relating to staff management

TOPIC	TRAINING AND EDUCATION	
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary. <i>Corporate Identity</i> pages 24-27, 41-43, 67-72 and Table no. 10; <i>Relations with stakeholders</i> pages 161 f., 163 ff. Topic Boundary: main Group companies.	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
	103-2 The management approach and its components. <i>Corporate Identity</i> pages 24-27, 41-43, 44-61, 67-72 and Table no. 10; <i>Relations with stakeholders</i> pages 161 f., 163 ff.	Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): policies implemented by the company
	103-3 Evaluation of the management approach. <i>Corporate Identity</i> pages 41-43, 67-72 and Table no. 10; <i>Relations with stakeholders</i> pages 161 ff.	Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them
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> pages 165 and Table no. 44.	Art. 3 paragraph 2, letter d): aspects relating to staff management
	404-2 Programs for upgrading employee skills and transition assistance programs. <i>Relations with stakeholders</i> pages 159, 161 ff., 167.	Art. 3 paragraph 2, letter d): aspects relating to staff management
	404-3 Percentage of employees receiving regular performance and career development reviews. In 2021, 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> pages 167 f.	Art. 3 paragraph 2, letter d): aspects relating to staff management
TOPIC	DIVERSITY AND EQUAL OPPORTUNITY	
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary. <i>Corporate Identity</i> pages 24-27; 41-43, 67-72 and Table no. 10; <i>Relations with stakeholders</i> pages 154 f., 169 ff. Topic Boundary: main Group companies.	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
	103-2 The management approach and its components. <i>Corporate Identity</i> pages 24-27, 44-61, 67-72 and Table no. 10; <i>Relations with stakeholders</i> pages 154 f., 169 ff.	Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): policies implemented by the company
	103-3 Evaluation of the management approach. <i>Corporate Identity</i> pages 41-43, 67-72 and Table no. 10; <i>Relations with stakeholders</i> pages 154 f., 169 ff.	Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees. Percentage of individuals within the organization's governance bodies, by gender, age group and other indicators of diversity. Percentage of employees per employee category, by gender, age group and other indicators of diversity. Regarding representation of the different age brackets for members of the governance bodies, considering these to include the BoD, Board of Statutory Auditors and SB, it is noted that 36% of members are in the 30-50 years bracket, and the remaining 64% are in the over-50 bracket. <i>Corporate Identity</i> page 63; <i>Relations with stakeholders</i> pages 150, 151 Table no. 39, 153. Table no. 41, 169 ff.	Art. 3 paragraph 2, letter d): aspects relating to staff management
	405-2 Ratio of basic salary and remuneration of women to men for each employee category, by significant locations of operation. <i>Relations with stakeholders</i> page 154.	Art. 3 paragraph 2, letter d): aspects relating to staff management
TOPIC	NON DISCRIMINATION	
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary. <i>Corporate Identity</i> pages 41-43, 67-72 and Table no. 10; <i>Relations with stakeholders</i> page 169. Topic Boundary: main Group companies.	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
	103-2 The management approach and its components. <i>Corporate Identity</i> pages 41-43, 44-61, 67-72 and Tables nos 9 e 10; <i>Relations with stakeholders</i> page 169.	Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): policies implemented by the company
	103-3 Evaluation of the management approach. <i>Corporate Identity</i> pages 41-43, 67-72 and Tables nos 9 e 10; <i>Relations with stakeholders</i> page 169.	Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them

GRI 406: Non discrimination 2016	<p>406-1 Incidents of discrimination and corrective actions taken. <i>Corporate Identity</i> page 69; <i>Relations with stakeholders</i> page 171.</p>	<p>Art. 3 paragraph 2, letter d): social aspects and aspects relating to staff management; letter e): actions taken to prevent attitudes and conduct that are in any case discriminatory</p>
GRI 103: Management approach 2016	<p>TOPIC LOCAL COMMUNITIES</p> <p>103-1 Explanation of the material topic and its boundary. <i>Corporate Identity</i> pages 41-43, 67-72 and Table no. 10, 77-80; <i>Relations with stakeholders</i> pages 88-94, 94 ff., 110 f., 129 f., 174 f., 176 f.</p> <p>Topic Boundary: main Group companies and various stakeholders.</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>
GRI 103: Management approach 2016	<p>103-2 The management approach and its components. <i>Corporate Identity</i> pages 41-43, 44-61, 67-72 and Table no. 10, 76 Table no. 12, 77-80; <i>Relations with stakeholders</i> pages 88-94, 94 ff., 105, 108, 110 f., 129 f., 131, 174 f., 176 f.</p> <p>103-3 Evaluation of the management approach. <i>Corporate Identity</i> pages 41-43, 67-72 and Table no. 10, 76 Table no. 12, 77-80; <i>Relations with stakeholders</i> pages 88-94, 94 ff., 105, 108, 129 f., 174 f., 176 f.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): policies implemented by the company</p> <p>Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them</p>
GRI 413: Local Communities 2016	<p>413-1 Operations with local community engagement, impact assessments, and development programs. 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 75 f. and Table no. 12, 77-80; <i>Relations with stakeholders</i> pages 88-94, 97, 105, 108, 110 f., 123, 129 ff., 131, 135, 139 ff., 144 f., 179; <i>Relations with the environment</i> page 189.</p> <p>413-2 Operations with significant actual and potential negative impacts on local communities. <i>Corporate Identity</i> page 77-80; <i>Relations with stakeholders</i> pages 131, 176; <i>Relations with the environment</i> page 191.</p>	<p>Art. 3 paragraph 2, letter c): the impact (...) on the environment as well as on health and safety</p>
GRI 103: Management approach 2016	<p>TOPIC SUPPLIER SOCIAL ASSESSMENT</p> <p>103-1 Explanation of the material topic and its boundary. <i>Corporate Identity</i> pages 24-27, 41-43, 67-72 and Table no. 10; <i>Relations with stakeholders</i> pages 140 ff.</p> <p>Topic Boundary: main Group companies, suppliers.</p> <p>103-2 The management approach and its components. <i>Corporate Identity</i> pages 24-27, 41-43, 44-61, 67-72 and Table no. 10; <i>Relations with stakeholders</i> pages 140 ff., 144 f., 146 f., 148.</p> <p>103-3 Evaluation of the management approach. <i>Corporate Identity</i> pages 41-43, 67-72 and Table no. 10; <i>Relations with stakeholders</i> pages 140 ff., 146 f., 148.</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>Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): policies implemented by the company</p> <p>Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them</p>
GRI 414: Supplier social assessment 2016	<p>414-1 Percentage of new suppliers that were screened using social criteria. <i>Relations with stakeholders</i> pages 141, 144 f., 146 f.</p> <p>414-2 Negative social impacts in the supply chain and actions taken. <i>Relations with stakeholders</i> pages 144 f., 146 f.</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 health and safety</p> <p>Art. 3 paragraph 2, letter c): the impact (...) on health and safety</p>
GRI 103: Management approach 2016	<p>TOPIC PUBLIC POLICY</p> <p>103-1 Explanation of the material topic and its boundary. <i>Corporate Identity</i> pages 41-43, 67-72 and Table no. 10; <i>Relations with stakeholders</i> pages 174 ff.</p> <p>Topic Boundary: Acea Group.</p> <p>103-2 The management approach and its components. <i>Corporate Identity</i> pages 41-43, 44-61, 67-72 and Table no. 10; <i>Relations with stakeholders</i> pages 174 ff.</p> <p>103-3 Evaluation of the management approach. <i>Corporate Identity</i> pages 41-43, 67-72 and Table no. 10; <i>Relations with stakeholders</i> pages 174 ff.</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>Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): policies implemented by the company</p> <p>Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them</p>

GRI 415: Public Policy 2016	415-1 Political contributions. Total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by country and recipient/beneficiary. <i>Relations with stakeholders</i> page 175.	Art. 3 paragraph 2, letter f): anti-corruption and bribery measures
TOPIC	CUSTOMER HEALTH AND SAFETY	
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary. <i>Corporate Identity</i> pages 41-43, 67-72 and Table no. 10; <i>Relations with stakeholders</i> pages 111, 176 f.; <i>Relations with the environment</i> pages 209-211.	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
	Topic Boundary: main Group companies, customers, community	
	103-2 The management approach and its components. <i>Corporate Identity</i> pages 41-43, 44-61, 67-72 and Table no. 10, 75, 76 Table no. 12; <i>Relations with stakeholders</i> pages 109 ff., 111, 176 f.; <i>Relations with the environment</i> pages 209-211.	Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): policies implemented by the company
	103-3 Evaluation of the management approach. <i>Corporate Identity</i> pages 41-43, 67-72 and Table no. 10, 75, 76 Table no. 12; <i>Relations with stakeholders</i> pages 111, 176 f.; <i>Relations with the environment</i> pages 209-211.	Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories. <i>Corporate Identity</i> pages 75 f. and Table no. 12; <i>Relations with stakeholders</i> pages 106 Table no. 26, 109, 111, 132; <i>Relations with the environment</i> pages 209-211.	Art. 3 paragraph 2, letter c): the impact (...) on health and safety
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services. <i>Relations with the environment</i> page 191.	Art. 3 paragraph 2, letter c): the impact (...) on health and safety
TOPIC	MARKETING AND LABELING	
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary. <i>Corporate Identity</i> pages 24-27, 41-43, 67-72 and Table no. 10; <i>Relations with stakeholders</i> pages 88-94, 94 ff., 99, 101-104, 105, 118 f., 122 f., 125, 148, 175.	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
	Topic Boundary: main Group companies, customers	
	103-2 The management approach and its components. <i>Corporate Identity</i> pages 24-27, 41-43, 44-61, 67-72 and Table no. 10, 75, 76 Table no. 12; <i>Relations with stakeholders</i> pages 88-94, 94 ff., 99, 101-104 and Tables nos 22-24, 105, 111-117, 118 f., 121, 122 f., 125, 133, 148, 175.	Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): policies implemented by the company
	103-3 Evaluation of the management approach. <i>Corporate Identity</i> pages 41-43, 67-72 and Table no. 10, 75, 76 Table no. 12; <i>Relations with stakeholders</i> pages 88-94, 94 ff., 99, 101-104, 105, 118 f., 122 f., 125, 148, 175.	Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them
GRI 417: Marketing and Labeling 2016	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 94 ff., 99 and Table no. 21, 101-104 and Tables nos 22-24, 105, 108 f. Table no. 27, 109 ff., 111-117 Tables nos 28-32, 117 f., 121, 122, 124, 125; <i>Relations with the environment</i> pages 209-211.	Art. 3 paragraph 1, letter b): fundamental indicators of non-financial performance
	417-2 Total number of incidents of non-compliance with regulations and/or voluntary codes concerning product and service information and labeling. <i>Relations with stakeholders</i> pages 94 ff., 99 and Table no. 21, 101-104 and Tables nos 22-24, 111-117 Tables nos 28-32, 119, 125, 175 f.	Art. 3 paragraph 1, letter b): fundamental indicators of non-financial performance
	417-3 Total number of incidents of non-compliance with regulations and/or voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship. <i>Relations with stakeholders</i> pages 148, 175 f.	Art. 3 paragraph 1, letter b): fundamental indicators of non-financial performance
TOPIC	CUSTOMER PRIVACY	
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary. <i>Corporate Identity</i> pages 41-43, 65 f., 67-72 and Table no. 10; <i>Relations with stakeholders</i> page 122.	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
	Topic Boundary: main Group companies, customers	

GRI 103: Management approach 2016	103-2 The management approach and its components. <i>Corporate Identity</i> pages 41-43, 44-61, 65 f., 67-72 and Table no. 10; <i>Relations with stakeholders</i> pages 122, 164.	Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): policies implemented by the company
	103-3 Evaluation of the management approach. <i>Corporate Identity</i> pages 41-43, 65 f., 67-72 and Table no. 10; <i>Relations with stakeholders</i> pages 122, 164.	Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints (received from outside parties and/or received from regulatory bodies) concerning breaches of customer privacy and losses of customer. During the year, there were 150 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. 5 instances saw the involvement of the Antitrust Authority; for 1 the relative filing was communicated, 3 are pending and another resulted in an inspection carried out in December 2021 of a Group company and for which the procedure is in progress. 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.	Art. 3 paragraph 1, letter b): fundamental indicators of non-financial performance
TOPIC	SOCIO ECONOMIC COMPLIANCE	
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary. <i>Corporate Identity</i> pages 41-43, 65 f., 67-72 and Table no. 10; <i>Relations with stakeholders</i> pages 99, 101-104, 141, 175. Topic Boundary: main Group companies.	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
	103-2 The management approach and its components. <i>Corporate Identity</i> pages 41-43, 44-61, 65 f., 67-72 and Table no. 10; <i>Relations with stakeholders</i> pages 99, 101-104, 111 ff., 119, 125, 134, 141, 175.	Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): policies implemented by the company
	103-3 Evaluation of the management approach. <i>Corporate Identity</i> pages 41-43, 65 f., 67-72 and Table no. 10; <i>Relations with stakeholders</i> pages 99, 101-104, 111 ff., 125, 141, 175.	Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them
GRI 419: Socio Economic Compliance 2016	419-1 Non-compliance with laws and regulations in the social and economic area (total monetary value of significant fines; total number of non-monetary sanctions etc.). <i>Relations with stakeholders</i> pages 99 note 54, 119, 141, 175; <i>Relations with the environment</i> page 191.	Art. 3 paragraph 1, letter b): the policies implemented by the company (...) and the results achieved through them