

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

The Sustainability Report has been prepared in accordance with the **2019 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 is noted that, with reference to 2020, the 2018 edition of the material topic-specific standards “Water and Effluents” (GRI 303) and “Occupational Health and Safety” (GRI 403) were adopted, and consequently certain specific indicators regarding the standard GRI 306 “Effluents and Waste” (ed. 2016) have been superseded, updated and included in the new version of the standard GRI 303;

- 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 Italian Legislative Decree no. 254/2016
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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</i> page 22.	Art. 3 paragraph 1, letter a): the corporate management and organisation model
	102-2 Activities, brands, products, and services. <i>Corporate identity</i> pages 22, 23, chart no. 2.	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</i> page 22.	Art. 3 paragraph 1, letter a): the corporate management and organisation model
	102-5 Ownership and legal form. <i>Corporate Identity</i> page 30.	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</i> pages 22, 30; <i>Relations with stakeholders</i> pages 78, 81 table no. 15, 98.	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</i> pages 22 table no. 6, 30 table no. 7; <i>Relations with stakeholders</i> pages 142 table no. 38, 163.	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</i> pages 139, 141, 142, 145 table no. 39.	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</i> pages 24-27; <i>Relations with stakeholders</i> pages 133, 134.	Art. 3 paragraph 1, letter a): the corporate management and organisation model

<p>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.).</p>	<p>Art. 3 paragraph 1 letter a): the corporate management and organisation model</p>
<p><i>Corporate Identity page 30; Relations with stakeholders page 134.</i></p>	
<p>102-11 Precautionary Principle or approach (whether and how the organization applies the Precautionary Principle or approach).</p>	<p>Art. 3 paragraph 1 letter a): the corporate management and organisation model</p>
<p><i>Corporate Identity pages 61, 69, 70 table no. 12; Relations with stakeholders pages 152, 154, 171; Relations with the environment pages 191, 194, 206.</i></p>	
<p>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).</p>	<p>Art. 3 paragraph 1 letter a): the corporate management and organisation model</p>
<p><i>Joining the United Nations Global Compact pages 18-19; Corporate Identity pages 31, 33, 35, 60, 70 table no. 12; Relations with stakeholders pages 133, 151, 168, 169, 170, 171; Relations with the environment pages 178 f., 183, 192, 194.</i></p>	
<p>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).</p>	<p>Art. 3 paragraph 1 letter a): the corporate management and organisation model</p>
<p><i>Relations with stakeholders pages 125 f., 169; Relations with the environment pages 178 f.</i></p>	
<p>STRATEGY</p>	
<p>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.</p>	<p>Art. 3 paragraph 7: The responsibility to guarantee that the report is (...) compliant rests with the directors</p>
<p><i>Letter to the stakeholders pages 4-5; Corporate Identity pages 22-27, 31-35, 60; Relations with stakeholders pages 125, 127, 128, 170, 172; Relations with the environment page 178, 180.</i></p>	
<p>102-15 Description of key impacts, risks, and opportunities.</p>	<p>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</p>
<p><i>Corporate Identity pages 22-27, 30, 31-35, 60 f., 63-64, 65, 66 table no. 10, 68 f.; Relations with stakeholders page 166, 167; Relations with the environment pages 179 f., 196.</i></p>	
<p>ETHICS AND INTEGRITY</p>	
<p>102-16 Description of the organization's values, principles, standards, and norms of behavior.</p>	<p>Art. 3 paragraph 1 letter a): the corporate management and organisation model</p>
<p><i>Corporate Identity pages 33, 35, 58, 64, 75; Relations with stakeholders page 131.</i></p>	
<p>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.).</p>	<p>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</p>
<p><i>Corporate Identity pages 58 chart no. 11, 64 f.</i></p>	
<p>GOVERNANCE</p>	
<p>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.</p>	<p>Art. 3 paragraph 1 letter a): the corporate management and organisation model</p>
<p><i>Corporate Identity pages 58 and chart no. 11, 59 and table no. 8.</i></p>	
<p>102-19 Process for delegating authority for economic, environmental, and social topics from the highest governance body to senior executives and other employees.</p>	<p>Art. 3 paragraph 1 letter a): the corporate management and organisation model</p>
<p>The Board of Directors confers management powers to the Chief Executive Officer, who, in the context of the corporate macrostructure established by the same Board, confers powers and proxies to management, in accordance with the missions and responsibilities of the different structures. The standard practice for any type of assignment of powers (and therefore for economic, environmental and social areas) is based on analysis of the requirement/need for such assignment.</p>	

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 different operational structures managing the individual topics, including the Administration, Finance and Control department, for economic data, numerous 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, within the Parent Company there are two structures: the Investor Relations & Sustainability Department and the Stakeholder Engagement and Sustainability Unit, the latter within the Legal, Corporate Affairs and Corporate Services 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 33, 58, 60; *Relations with stakeholders* page 163.

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 58 and chart no. 11, 59 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 58, 59 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, as well as guaranteeing 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 page 58.

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 pages 58 f.

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 33, 35, 58 f., 69.

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 33, 58 and chart no. 11, 59.

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

<p>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. <i>Corporate Identity</i> pages 58 and chart no. 11, 59, 70; <i>Relations with stakeholders</i> page 160.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model</p>
<p>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. <i>Disclosing sustainability: Methodological Note</i> page 11; <i>Corporate Identity</i> pages 35, 36-57, 58 ff., 61, 69.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model</p>
<p>102-30 Highest governance body’s role in reviewing the effectiveness of the organization’s risk management processes for economic, environmental, and social topics. <i>Disclosing sustainability: Methodological Note</i> page 11; <i>Corporate Identity</i> pages 36-57, 58 and chart no. 11, 59 f., 61.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model</p>
<p>102-31 Frequency of the highest governance body’s review of economic, environmental, and social topics and their impacts, risks, and opportunities. <i>Disclosing sustainability: Methodological Note</i> page 11; <i>Corporate Identity</i> pages 35, 36-57, 58 and chart no. 11.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model</p>
<p>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. <i>Disclosing sustainability: Methodological Note</i> page 11; <i>Corporate Identity</i> page 59.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model</p>
<p>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. <i>Corporate Identity</i> pages 59 f., 64 f., 66 table no. 10, 70.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model</p>
<p>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. <i>Corporate Identity</i> pages 64 f., 66 and table no. 10, 70.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model</p>
<p>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 in this regard. The LTIP – Long Term Incentive Plan currently in force, is linked solely to targets of an economic/financial nature. The parameters of the new plan have already been evaluated, which will begin in 2021, with inclusion of a composite sustainability goal. The 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, also through a composite sustainability indicator. <i>Corporate Identity</i> pages 58 and chart no. 11, 60; <i>Relations with stakeholders</i> page 160.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model</p>
<p>102-36 Process for determining remuneration; whether remuneration consultants are involved in determining remuneration and whether they are independent of management. In 2020, no external consulting Companies were involved in processes for the determination of remuneration. <i>Corporate Identity</i> pages 58, 60.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model</p>

102-37 Stakeholders' involvement in remuneration.
Corporate Identity page 60.

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.

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

The relationship between the highest role and the median employee for 2020 is given by the remuneration multiple of 15.65, compared with a median value of 19.78 for peer companies. See also the *2020 Remuneration Report*, available on the Acea Group website (www.gruppo.acea.it).
Corporate identity page 60.

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.

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

Average gross annual remuneration of the highest role, calculated on the basis of full-time employees, unlike other top roles, saw a stable trend, with a slight increase of approximately 1% between 2019 and 2020.

STAKEHOLDER ENGAGEMENT

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

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

Disclosing sustainability: Methodological Note pages 11-12; *Corporate Identity* page 71; *Relations with stakeholders* pages 82-89, 91, 93, 99, 102, 104, 105, 112, 116 f., 119, 123, 124, 125, 126 f., 132, 137 ff., 141, 149, 151, 152, 154, 159, 164, 165, 168, 170, 171; *Relations with the environment* page 179.

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

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

Relations with stakeholders page 149.

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

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

Disclosing sustainability: Methodological Note pages 11-12; *Corporate Identity* pages 31, 71; *Relations with stakeholders* pages 82-89, 93, 105, 112, 116 f., 119, 123, 124, 125, 126 f., 132, 137 ff., 141, 149, 151, 152, 154, 157, 159, 164, 165, 168, 170, 171.

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).

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

Disclosing sustainability: Methodological Note pages 11-12; *Corporate Identity* pages 31-32, 35, 60, 71; *Relations with stakeholders* pages 82-89, 91, 93, 99, 104, 105, 112, 116 f., 119, 123, 124, 125, 126 f., 132, 137 ff., 141, 149, 151, 152, 154, 155, 157, 159, 160, 161 f., 164, 165, 168, 170, 171 f.; *Relations with the environment* pages 178 f., 192, 194, 203.

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.).

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

Disclosing sustainability: Methodological Note pages 11-12; *Corporate Identity* pages 24-27, 31-32, 35, 63-64, 71; *Relations with stakeholders* pages 82-89 and tables 16 and 17, 93, 105, 112, 113, 116 f., 119, 125, 127, 132, 137 ff., 141, 149, 150, 151, 152, 154, 159, 166, 168, 170, 171 f.; *Relations with the environment* pages 178, 183, 192, 194.

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.

Art. 4 paragraph 1: the consolidated statement includes all data of the parent Company and its fully consolidated subsidiaries

The indicator is provided in the report each time the scope of reference of the reporting varies. This change is primarily correlated to the different business sectors (and Companies that belong to them) reported, while in other cases a relationship should be drawn with 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 12; *Relations with stakeholders* pages 78, 133; *Relations with the environment* pages 187, 191, 194.

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).

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

Disclosing sustainability: Methodological Note pages 11-12, 14, 15, 17; *Corporate Identity* pages 24-27, 31-35; *GRI Content Index* pages 226 ff.

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

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

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

Disclosing sustainability: Methodological Note pages 11-12, 14 and table no. 1; *GRI Content Index* pages 226 ff.

GRI 102: General Disclosures 2016

<p>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 2019 are appropriately flagged and justified in the report. <i>Disclosing sustainability: Methodological Note page 15; Relations with stakeholders page 142; Relations with the environment pages 208 and table no. 70, 209; Environmental Accounts page 249.</i></p>	<p>Art. 3 paragraph 3: the information (...) is provided with a comparison with the information provided in previous years</p>
<p>102-49 Significant changes from previous reporting periods in the list of material topics and topic Boundaries. <i>Disclosing sustainability: Methodological Note pages 14, table no. 1, 15, 16 table no. 3; Relations with stakeholders pages 98, 117, 118 chart no. 28; Environmental Accounts page 253.</i></p>	<p>Art. 3 paragraph 3: the information (...) is provided with a comparison with the information provided in previous years</p>
<p>102-50 Reporting period for the information provided (for example, the fiscal or calendar year). <i>Disclosing sustainability: Methodological Note page 10.</i></p>	<p>Art. 2 paragraph 1: public interest bodies prepare a disclosure for each financial year Art. 3 paragraph 3: the information (...) is provided with a comparison with the information provided in previous years n.a.</p>
<p>102-51 Date of the most recent previous report. <i>Disclosing sustainability: Methodological Note page 10.</i></p>	
<p>102-52 Reporting cycle (for example, annual or biennial). <i>Disclosing sustainability: Methodological Note page 10.</i></p>	<p>Art. 2 paragraph 1: public interest bodies prepare a disclosure for each financial year</p>
<p>102-53 Contact point for questions regarding the report or its contents. <i>Disclosing sustainability: Methodological Note page 17.</i></p>	<p>n.a.</p>
<p>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”). <i>Disclosing sustainability: Methodological Note page 10; GRI Content Index pages 226 ff.</i></p>	<p>Art. 3 paragraph 3: reporting standards used</p>
<p>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). <i>GRI Content Index pages 226 ff.</i></p>	<p>Art. 3 paragraph 3: reporting standards used</p>
<p>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). <i>Disclosing sustainability: Methodological Note page 11; Opinion Letter pages 280 ff.</i></p>	<p>Art. 3 paragraph 10: (...) verification of the non-financial disclosure</p>

MATERIAL TOPIC-SPECIFIC STANDARDS

GRI 200: ECONOMIC

TOPIC ECONOMIC PERFORMANCE

<p>GRI 103: Management approach 2016</p>	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate Identity pages 24-27, 30, 31-35, 64 f., 66 table no. 10.</i> 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>
	<p>103-2 The management approach and its components. <i>Corporate Identity pages 24-27, 30, 31-35, 36-57, 62 table no. 9, 64 f., 66 table no. 10.</i></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 pages 30, 31-35, 62 table no. 9, 64 f., 66 table no. 10.</i></p>	<p>Art. 3 paragraph 1, letter b): the policies implemented by the Company (...) and the results achieved through them</p>

GRI 201: Economic Performance 2016	<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 30 table no. 7, 71, 75; <i>Relations with stakeholders</i> pages 147, 163, 165.</p> <p>201-2 Financial implications and other risks and opportunities due to climate change. <i>Corporate Identity</i> pages 30, 35, 67; <i>Relations with the environment</i> pages 178 f., 202, 203.</p> <p>201-3 Defined benefit plan obligations and other retirement plans. <i>Relations with stakeholders</i> page 148.</p> <p>201-4 Financial assistance received from government. <i>Corporate identity</i> page 75 note 20.</p>	<p>Art. 3 paragraph 1, letter d): social aspects and aspects relating to staff management</p> <p>Art. 3 paragraph 1, letter c): the impact (...) on the environment</p> <p>Art. 3 paragraph 1, letter d): social aspects and aspects relating to staff management n.a.</p>
TOPIC	INDIRECT ECONOMIC IMPACTS	
GRI 103: Management approach 2016	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate Identity</i> pages 24-27, 32-35, 65, 66 table no. 10, 71; <i>Relations with stakeholders</i> pages 89 ff., 132, 133. Topic Boundary: main Group companies, local community, suppliers.</p> <p>103-2 The management approach and its components. <i>Corporate Identity</i> pages 24-27, 32-35, 36-57, 65, 66 table no. 10, 71; <i>Relations with stakeholders</i> pages 89 ff., 127, 132, 133.</p> <p>103-3 Evaluation of the management approach. <i>Corporate Identity</i> pages 32-35, 65, 66 table no. 10, 71; <i>Relations with stakeholders</i> pages 89 ff., 127, 132, 133.</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 203: Indirect Economic Impacts 2016	<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 71; <i>Relations with stakeholders</i> page 89, 90 table no. 18, 91, 92, 94, 99 and table no. 25, 102, 104, 105, 127, 170 and chart no. 45; <i>Relations with the environment</i> page 185.</p> <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 71; <i>Relations with stakeholders</i> pages 79 f., 89, 90 table no. 18, 91, 92, 94, 99, 102, 104, 105, 124, 125, 127, 131, 132, 133, 134, 135-136 table nos. 36-37; <i>Relations with the environment</i> page 189.</p>	<p>Art. 3 paragraph 2, letter c): the impact (...) on the environment as well as on health and safety</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	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate Identity</i> pages 24-27, 33-35, 65, 66 table no. 10; <i>Relations with stakeholders</i> pages 131 s, 133. Topic Boundary: main Group companies, suppliers.</p> <p>103-2 The management approach and its components. <i>Corporate Identity</i> pages 24-27, 33-35, 36-57, 65, 66 table no. 10; <i>Relations with stakeholders</i> pages 131 f., 133,</p> <p>103-3 Evaluation of the management approach. <i>Corporate Identity</i> pages 33-35, 65, 66 table no. 10; <i>Relations with stakeholders</i> pages 131 f., 133.</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 204: Procurement Practices 2016	<p>204-1 Proportion of spending on local suppliers. There is no specific preferential strategy for local suppliers, although, particularly for sourcing of works, the prevalence of local suppliers arises naturally. <i>Relations with stakeholders</i> pages 134, 136 table no. 36.</p>	<p>Art. 3 paragraph 1, letter b): fundamental indicators of non-financial performance</p>

TOPIC		ANTI-CORRUPTION
	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate Identity</i> pages 33-35, 64, 65, 66 table no. 10. 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 33-35, 36-57, 62 table no. 9, 64, 65, 66 table no. 10; <i>Relations with stakeholders</i> page 157.</p> <p>103-3 Evaluation of the management approach. <i>Corporate Identity</i> pages 33-35, 62 table no. 9, 64, 65, 66 table no. 10; <i>Relations with stakeholders</i> page 157.</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 205: Anti-corruption 2016	<p>205-1 Total number and percentage of operations assessed for risks related to corruption. Significant risks related to corruption identified through the risk assessment. <i>Corporate identity</i> page 64.</p>	<p>Art. 3 paragraph 1, letter c): the main risks generated or suffered Art. 3 paragraph 2, letter f): anti-corruption and bribery measures</p>
	<p>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.). <i>Relations with stakeholders</i> page 157.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model; paragraph 2, letter f): anti-corruption and bribery activity</p>
	<p>205-3 Confirmed incidents of corruption and actions taken (total number and nature of confirmed incidents of corruption, etc.). No instances of corruption were recorded.</p>	<p>Art. 3 paragraph 2, letter f): anti-corruption and bribery measures</p>
TOPIC		ANTI-COMPETITIVE BEHAVIOR
	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate Identity</i> pages 33-35, 61, 63, 64, 65, 66 table no. 10; <i>Relations with stakeholders</i> pages 132, 165. 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 33-35, 36-57, 61, 62 table no. 9, 63, 64, 65, 66 table no. 10; <i>Relations with stakeholders</i> pages 132, 157, 165.</p> <p>103-3 Evaluation of the management approach. <i>Corporate Identity</i> pages 33-35, 61, 62 table no. 9, 63, 64, 65, 66 table no. 10; <i>Relations with stakeholders</i> pages 132, 157, 165.</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 206: Anti-competitive Behavior 2016	<p>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). <i>Relations with stakeholders</i> page 166.</p>	<p>Art. 3 paragraph 1, letter b): fundamental indicators of non-financial performance</p>
GRI 300: ENVIRONMENTAL		
TOPIC		MATERIALS
	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate Identity</i> pages 24-27, 33-35, 65, 66 table no. 10, 68; <i>Relations with the environment</i> pages 180, 192, 202; <i>Environmental Accounts</i> page 249. 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>
GRI 103: Management approach 2016	<p>103-2 The management approach and its components. <i>Corporate Identity</i> pages 24-27, 33-35, 36-57, 62 table no. 9, 64, 65, 66 table no. 10, 68-69, 70 table no. 12; <i>Relations with the environment</i> pages 180, 192, 202; <i>Environmental Accounts</i> page 249.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): policies implemented by the Company</p>

GRI 103: Management approach 2016	<p>103-3 Evaluation of the management approach. <i>Corporate Identity</i> pages 33-35, 62 table no. 9, 64, 65, 66 table no. 10, 68-69, 70 table no. 12; <i>Relations with the environment</i> pages 180, 192, 202; <i>Environmental Accounts</i> page 249.</p>	<p>Art. 3 paragraph 1, letter b): the policies implemented by the Company (...) and the results achieved through them</p>
GRI 301: Materials 2016	<p>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 202 and table no. 61, 205 and table no. 66; <i>Environmental Accounts</i> pages 249, 257, 258, 259.</p> <p>301-2 Percentage of recycled input materials used to manufacture the organization's primary products and services. <i>Relations with the environment</i> pages 202 and table no. 61.</p> <p>301-3 Percentage of reclaimed products and their packaging materials for each product category. Not applicable.</p>	<p>Art. 3 paragraph 2, letter c): the impact (...) on the environment</p> <p>Art. 3 paragraph 2, letter c): the impact (...) on the environment</p> <p>Art. 3 paragraph 2, letter c): the impact (...) on the environment</p>
TOPIC ENERGY		
GRI 103: Management approach 2016	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate Identity</i> pages 24-27, 32-35, 65, 66 table no. 10, 68; <i>Relations with the environment</i> pages 178 f., 180, 187, 192 f., 202. Topic Boundary: main Group companies, suppliers.</p> <p>103-2 The management approach and its components. <i>Corporate Identity</i> pages 24-27, 32-35, 36-57, 62 table no. 9, 64, 65, 66 table no. 10, 68-69, 70 table no. 12; <i>Relations with stakeholders</i> page 157; <i>Relations with the environment</i> pages 178 f., 180, 187, 192 f., 201 f.</p> <p>103-3 Evaluation of the management approach. <i>Corporate Identity</i> pages 32-35, 62 table no. 9, 64, 65, 66 table no. 10, 68-69, 70 table no. 12; <i>Relations with stakeholders</i> page 157; <i>Relations with the environment</i> pages 178 f., 180, 187, 192 f., 201 f.</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 302: Energy 2016	<p>302-1 Energy consumption within the organization. <i>Relations with the environment</i> pages 192 f., 202 and table no. 62, 203 table no. 63.</p> <p>302-2 Energy consumption outside of the organization. <i>Relations with the environment</i> page 203.</p> <p>302-3 Energy intensity. <i>Relations with the environment</i> pages 202, 203.</p> <p>302-4 Reduction of energy consumption. <i>Relations with the environment</i> pages 191 ff., 203, 204 and table no. 65.</p> <p>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.</p>	<p>Art. 3 paragraph 2, letter a): use of energy resources</p> <p>Art. 3 paragraph 2, letter a): use of energy resources</p> <p>Art. 3 paragraph 2, letter a): use of energy resources</p> <p>Art. 3 paragraph 2, letter a): use of energy resources</p> <p>Art. 3 paragraph 2, letter a): use of energy resources</p>
TOPIC WATER		
GRI 103: Management approach 2016	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate Identity</i> pages 24-27, 32-35, 65, 66 table no. 10, 68; <i>Relations with stakeholders</i> pages 99, 102, 103 f., 105; <i>Relations with the environment</i> pages 178, 180, 184 ff., 194, 196 ff., 205. Topic Boundary: main Group Companies suppliers, customers.</p> <p>103-2 The management approach and its components. <i>Corporate Identity</i> pages 24-27, 32-35, 36-57, 62 table no. 9, 64, 65, 66 table no. 10, 68-69, 70 table no. 12; <i>Relations with stakeholders</i> pages 99, 102, 103 f., 105, 123, 125, 166; <i>Relations with the environment</i> pages 178, 180, 184 ff., 194, 196 ff., 205.</p> <p>103-3 Evaluation of the management approach. <i>Corporate Identity</i> pages 32-35, 62 table no. 9, 64, 65, 66 table no. 10, 68-69, 70 table no. 12; <i>Relations with stakeholders</i> pages 99, 102, 103 f., 105; <i>Relations with the environment</i> pages 178, 180, 184 ff., 194, 196 ff., 205.</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 303: Water 2018	<p>303-1 Interactions with water as a shared resource. <i>Relations with stakeholders</i> pages 99, 102, 103 f., 105, 124, 125; <i>Relations with the environment</i> pages 178, 184 f., 185 table no. 49, 186, 194, 197, 199 table no. 59, 205 and table no. 66, 206; <i>Environmental Accounts</i> page 253.</p> <p>303-2 Management of water discharge-related impacts. <i>Relations with stakeholders</i> pages 103, 104; <i>Relations with the environment</i> pages 195 ff., 198, 205; <i>Environmental Accounts</i> page 253.</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 2, letter c): the impact (...) on the environment</p> <p>Art. 3 paragraph 2, letter c): the impact (...) on the environment</p>

GRI 303: Water 2018	303-3 Water withdrawal. <i>Relations with the environment</i> pages 184, 185 table no. 49, 194, 205 and table no. 66, 206; <i>Environmental Accounts</i> pages 253, 254, 257.	Art. 3 paragraph 2, letter a): use of water resources
	303-4 Water discharge. <i>Relations with stakeholders</i> pages 104, 196, 198, 199 and tables nos 57 and 59, 200, 205 f.; <i>Environmental Accounts</i> page 255.	Art. 3 paragraph 2, letter a): use of water resources; letter c): impact (...) on the environment
	303-5 Water consumption. <i>Relations with the environment</i> pages 197, 205 f.; <i>Environmental Accounts</i> pages 253, 254.	Art. 3 paragraph 2, letter a): use of water resources
TOPIC	BIODIVERSITY	
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its Boundary. <i>Corporate Identity</i> pages 24-27, 33-35, 65, 66 table no. 10, 68; <i>Relations with the environment</i> pages 180 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, 33-35, 36-57, 62 table no. 9, 64, 65, 66 table no. 10, 68-69, 70 table no. 12; <i>Relations with the environment</i> pages 180 ff., 183, 198.	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 33-35, 62 table no. 9, 64, 65, 66 table no. 10, 68-69, 70 table no. 12; <i>Relations with the environment</i> pages 180 ff., 183.	Art. 3 paragraph 1, letter b): the policies implemented by the Company (...) and the results achieved through them
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.. <i>Relations with the environment</i> pages 180 ff., 182 table no. 47, 184.	Art. 3 paragraph 2, letter c): the impact (...) on the environment
	304-2 Significant impacts of activities, products, and services on biodiversity. <i>Relations with stakeholders</i> page 103; <i>Relations with the environment</i> pages 180 ff., 184, 190.	Art. 3 paragraph 2, letter c): the impact (...) on the environment
	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 183 f.	Art. 3 paragraph 2, letter c): the impact (...) on the environment
	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 180 ff., 182 table no. 48.	Art. 3 paragraph 2, letter c): the impact (...) on the environment
TOPIC	EMISSIONS	
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its Boundary. <i>Corporate Identity</i> pages 24-27, 32-35, 65, 66 table no. 10, 67, 68; <i>Relations with the environment</i> pages 178 f., 180, 192 f., 202, 206. 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, 32-35, 36-57, 62 table no. 9, 64, 65, 66 table no. 10, 67, 68-69, 70 table no. 12; <i>Relations with stakeholders</i> page 126; <i>Relations with the environment</i> pages 178 f., 180, 183, 192 f., 202, 206.	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 32-35, 62 table no. 9, 64, 65, 66 table no. 10, 67, 68-69, 70 table no. 12; <i>Relations with stakeholders</i> page 126; <i>Relations with the environment</i> pages 178 f., 180, 183, 192 f., 202, 206.	Art. 3 paragraph 1, letter b): the policies implemented by the Company (...) and the results achieved through them
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions. Biogenic CO ₂ was calculated for Environment Operations and Water Operations and in 2020 equalled 312,760 t. <i>Relations with the environment</i> pages 207, 208 table no. 70; <i>Environmental Accounts</i> pages 259 f., 262.	Art. 3 paragraph 2, letter b): greenhouse gas emissions
	305-2 Energy indirect (Scope 2) GHG emissions. <i>Relations with the environment</i> page 208 and table no. 70; <i>Environmental Accounts</i> pages 259 f.	Art. 3 paragraph 2, letter b): greenhouse gas emissions
	305-3 Other indirect (Scope 3) GHG emissions. <i>Relations with the environment</i> page 208 and table no. 70.	Art. 3 paragraph 2, letter b): greenhouse gas emissions
	305-4 GHG emissions intensity. <i>Relations with the environment</i> page 208 and table no. 70.	Art. 3 paragraph 2, letter b): greenhouse gas emissions

GRI 305: Emissions 2016	<p>305-5 Reduction of GHG emissions as a direct result of reduction initiatives. <i>Relations with the environment</i> pages 191, 204 and table no. 65, 208 table no. 70.</p> <p>305-6 Emissions of ozone-depleting substances (ODS). <i>Relations with the environment</i> page 207; <i>Environmental Accounts</i> pages 257, 258.</p> <p>305-7 Nitrogen oxides (NO_x), sulfur oxides (SO_x), and other significant air emissions. <i>Relations with the environment</i> page 206 table no. 67; <i>Environmental Accounts</i> pages 259 f.</p>	<p>Art. 3 paragraph 2, letter b): greenhouse gas emissions</p> <p>Art. 3 paragraph 2, letter b): greenhouse gas emissions</p> <p>Art. 3 paragraph 2, letter b): polluting atmospheric emissions</p>
TOPIC EFFLUENTS AND WASTE		
GRI 103: Management approach 2016	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate Identity</i> pages 24-27, 32-35, 65, 66 table no. 10, 68; <i>Relations with the environment</i> pages 178, 180, 191 ff., 194; <i>Environmental Accounts</i> page 249. Topic Boundary: main Group companies.</p> <p>103-2 The management approach and its components. <i>Corporate Identity</i> pages 24-27, 32-35, 36-57, 62 table no. 9, 64, 65, 66 table no. 10, 68-69, 70 table no. 12; <i>Relations with stakeholders</i> page 125; <i>Relations with the environment</i> pages 178, 180, 191 ff., 194, 201; <i>Environmental Accounts</i> page 249.</p> <p>103-3 Evaluation of the management approach. <i>Corporate Identity</i> pages 32-35, 62 table no. 9, 64, 65, 66 table no. 10, 68-69, 70 table no. 12; <i>Relations with the environment</i> pages 178, 180, 191 ff., 194, 201; <i>Environmental Accounts</i> page 249.</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 306: Effluents and Waste 2016	<p>306-1 Water discharge by quality and destination. Content regarding effluents for this Standard have been updated. Please see GRI 303: Water and effluents 2018.</p> <p>306-2 Waste by type and disposal method. Total hazardous waste products is equal to 68,860 t; total non-hazardous waste products is equal to 223,745 t (of which 137,164 is sludge, sand and gratings). The percentage of hazardous waste and non-hazardous waste sent for recovery is 32%. Separated waste collection in 2020 achieved recovery of approximately 302 tonnes of paper (-67% compared to 2019) and 206 tonnes of plastic (-67% compared to 2019). The figure was affected by the absence in 2020 of the majority of employees at the main sites due to the Covid-19 pandemic. There is no detailed information available on the type of disposal as the code R13 of applicable regulations on waste (the most widely used by disposal enterprises) does not enable identification. <i>Environmental Accounts</i> pages 259 f., 261 f.</p> <p>306-3 Total number and total volume of recorded significant spills. In 2020, there were no significant releases of pollutants into the environment, such as mineral oils, fuels or chemical products.</p> <p>306-4 Transport of hazardous waste. <i>Relations with the environment</i> page 193.</p> <p>306-5 Water bodies affected by water discharges and/or runoff, including information on the size of the water body and related habitat; whether the water body and related habitat is designated as a nationally or internationally protected area; the biodiversity value, etc. Content regarding effluents for this Standard have been updated. Please see GRI 303: Water and effluents 2018.</p>	<p>Art. 3 paragraph 2, letter a): use of water resources</p> <p>Art. 3 paragraph 2, letter c): the impact (...) on the environment</p> <p>Art. 3 paragraph 2, letter c): the impact (...) on the environment</p> <p>Art. 3 paragraph 2, letter c): the impact (...) on the environment</p> <p>Art. 3 paragraph 2, letter c): the impact (...) on the environment</p>
TOPIC ENVIRONMENTAL COMPLIANCE		
GRI 103: Management approach 2016	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate Identity</i> pages 24-27, 33-35, 65, 66 table no. 10, 68; <i>Relations with the environment</i> page 180 Topic Boundary: main Group companies.</p> <p>103-2 The management approach and its components. <i>Corporate Identity</i> pages 24-27, 33-35, 36-57, 62 table no. 9, 64, 65, 66 table no. 10, 68-69, 70 table no. 12; <i>Relations with stakeholders</i> page 157; <i>Relations with the environment</i> page 180.</p> <p>103-3 Evaluation of the management approach. <i>Corporate Identity</i> pages 33-35, 62 table no. 9, 64, 65, 66 table no. 10, 68-69, 70 table no. 12; <i>Relations with stakeholders</i> page 157; <i>Relations with the environment</i> page 180.</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 307: Environmental Compliance 2016	<p>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> pages 64, 65; <i>Relations with stakeholders</i> page 166; <i>Relations with the environment</i> page 180.</p>	<p>Art. 3 paragraph 1, letter b): the policies implemented by the Company (...) and the results achieved through them</p>
TOPIC SUPPLIER ENVIRONMENTAL ASSESSMENT		
GRI 103: Management approach 2016	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate Identity</i> pages 24-27, 33-35, 65, 66 table no. 10; <i>Relations with stakeholders</i> pages 131, 133, 138, 139; <i>Relations with the environment</i> pages 203, 208. Topic Boundary: main Group companies, 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, 33-35, 36-57, 65, 66 table no. 10, 69, 70 table no. 12; <i>Relations with stakeholders</i> pages 131 f., 133, 137, 138, 139; <i>Relations with the environment</i> pages 203, 208.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): policies implemented by the Company</p>
GRI 103: Management approach 2016	<p>103-3 Evaluation of the management approach. <i>Corporate Identity</i> pages 33-35, 65, 66 table no. 10, 69, 70 table no. 12; <i>Relations with stakeholders</i> pages 131, 133, 138, 139; <i>Relations with the environment</i> pages 203, 208.</p>	<p>Art. 3 paragraph 1, letter b): the policies implemented by the Company (...) and the results achieved through them</p>
GRI 308: Supplier Environmental Assessment 2016	<p>308-1 Percentage of new suppliers that were screened using environmental criteria. <i>Relations with stakeholders</i> pages 133, 137; <i>Relations with the environment</i> page 203.</p>	<p>Art. 3 paragraph 1, letter c): the main risks generated or suffered (...) deriving from the business, its products, services or commercial relations, including, where relevant, supply and subcontracting chains</p>
GRI 308: Supplier Environmental Assessment 2016	<p>308-2 Actual and potential negative environmental impacts in the supply chain and actions taken. <i>Relations with stakeholders</i> pages 137, 138, 139; <i>Relations with the environment</i> pages 203, 208.</p>	<p>Art. 3 paragraph 1, letter c): the main risks generated or suffered (...) deriving from the business, its products, services or commercial relations, including, where relevant, supply and subcontracting chains; paragraph 2, letter c): the impact (...) on the environment</p>
GRI 400: SOCIAL		
TOPIC Employment		
GRI 103: Management approach 2016	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate Identity</i> pages 24-27, 33-35, 65, 66 table no. 10; <i>Relations with stakeholders</i> pages 131, 142, 154, 156, 160, 162. 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>
GRI 103: Management approach 2016	<p>103-2 The management approach and its components. <i>Corporate Identity</i> pages 24-27, 33-35, 36-57, 65, 66 table no. 10; <i>Relations with stakeholders</i> pages 131, 137, 142, 147, 154, 156, 160, 162.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): policies implemented by the Company</p>
GRI 103: Management approach 2016	<p>103-3 Evaluation of the management approach. <i>Corporate Identity</i> pages 33-35, 65, 66 table no. 10; <i>Relations with stakeholders</i> pages 131, 142, 147, 154, 160, 162.</p>	<p>Art. 3 paragraph 1, letter b): the policies implemented by the Company (...) and the results achieved through them</p>
GRI 401: Employment 2016	<p>401-1 New employee hires and employee turnover. Total number and rate, by age group, gender and region. <i>Relations with stakeholders</i> pages 142 f., 146 table no. 40.</p>	<p>Art. 3 paragraph 2, letter d): aspects relating to staff management</p>
GRI 401: Employment 2016	<p>401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees. <i>Relations with stakeholders</i> page 160.</p>	<p>Art. 3 paragraph 2, letter d): aspects relating to staff management</p>

GRI 401: Employment 2016	<p>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.</p> <p>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 connected 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.</p> <p>The employees who took leave for parenthood in 2020 numbered 606, of which 329 were men and 277 women. All of these, after the leave period, returned to work and are still employed.</p>	<p>Art. 3 paragraph 2, letter d): aspects relating to staff management; letter e): actions taken to prevent attitudes and conduct that are in any case discriminatory</p>
TOPIC LABOR/MANAGEMENT RELATIONS		
GRI 103: Management approach 2016	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate Identity</i> pages 33-35, 65, 66 table no. 10; <i>Relations with stakeholders</i> pages 149 f. Topic Boundary: main Group companies.</p> <p>103-2 The management approach and its components. <i>Corporate Identity</i> pages 33-35, 36-57, 65, 66 table no. 10; <i>Relations with stakeholders</i> pages 149 f.</p> <p>103-3 Evaluation of the management approach. <i>Corporate Identity</i> pages 33-35, 65, 66 table no. 10; <i>Relations with stakeholders</i> pages 149 f.</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 402: Labor/Management Relations 2016	<p>402-1 Minimum notice periods regarding operational changes (report whether the notice period and provisions for consultation and negotiation are specified in collective agreements). <i>Relations with stakeholders</i> page 150.</p>	<p>Art. 3 paragraph 2, letter d): methods of dialogue with trade unions</p>
TOPIC OCCUPATIONAL HEALTH AND SAFETY		
GRI 103: Management approach 2016	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate Identity</i> pages 24-27, 33-35, 65, 66 table no. 10; <i>Relations with stakeholders</i> pages 131, 139, 141, 151, 154. Topic Boundary: main Group companies, suppliers.</p> <p>103-2 The management approach and its components. <i>Corporate Identity</i> pages 24-27, 33-35, 36-57, 62 table no. 9, 64, 65, 66 table no. 10, 69, 70 table no. 12; <i>Relations with stakeholders</i> pages 131, 132, 137, 139, 141, 151, 154, 157.</p> <p>103-3 Evaluation of the management approach. <i>Corporate Identity</i> pages 33-35; 62 table no. 9, 64, 65, 66 table no. 10, 69, 70 table no. 12; <i>Relations with stakeholders</i> pages 131, 139, 141, 151, 154, 157.</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 403: Occupational Health and Safety 2018	<p>403-1 Occupational health and safety management system. <i>Corporate Identity</i> page 70; <i>Relations with stakeholders</i> pages 139, 141, 149, 151, 153, 155.</p> <p>403-2 Hazard identification, risk assessment, and incident investigation. <i>Relations with stakeholders</i> pages 140, 141, 151, 153.</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 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</p>

GRI 403: Occupational Health and Safety 2018	403-3 Occupational health services. <i>Relations with stakeholders</i> pages 151, 154.	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
	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 132, 140, 141, 149, 151.	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 140, 141, 152.	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 149, 150.	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 151.	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 141, 151, 152 and chart no. 43, 153 table no. 43.	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 141, 154.	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, 33-35, 65, 66 table no. 10; <i>Relations with stakeholders</i> pages 154, 156, 160. Topic Boundary: main Group companies.
103-2 The management approach and its components. <i>Corporate Identity</i> pages 24-27, 33-35, 36-57, 65, 66 table no. 10; <i>Relations with stakeholders</i> pages 154, 156, 160.		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 33-35, 65, 66 table no. 10; <i>Relations with stakeholders</i> pages 154, 160.		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 158 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 153, 154, 156, 157, 159.	Art. 3 paragraph 2, letter d): aspects relating to staff management
	404-3 Percentage of employees receiving regular performance and career development reviews. In 2020, in the context of the Human Resources Management System in force, all personnel of Group Companies within the scope of reporting (100%) were subject to evaluation. <i>Relations with stakeholders</i> page 160.	Art. 3 paragraph 2, letter d): aspects relating to staff management

TOPIC		DIVERSITY AND EQUAL OPPORTUNITY
GRI 103: Management approach 2016	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate Identity</i> pages 24-27; 33-35, 65, 66 table no. 10; <i>Relations with stakeholders</i> pages 147, 161, 162. 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, 33-34, 36-57, 65, 66 table no. 10; <i>Relations with stakeholders</i> pages 147, 161, 162.</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 33-35, 65, 66 table no. 10; <i>Relations with stakeholders</i> pages 147, 161, 162.</p>	<p>Art. 3 paragraph 1, letter b): the policies implemented by the Company (...) and the results achieved through them</p>
GRI 405: Diversity and Equal Opportunity 2016	<p>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 44% of members are in the 30-50 years bracket, and the remaining 56% are in the over-50 bracket. <i>Corporate Identity</i> page 58; <i>Relations with stakeholders</i> pages 144, 145-146 table nos. 39 and 41, 161 f.</p>	<p>Art. 3 paragraph 2, letter d): social aspects and aspects relating to staff management</p>
	<p>405-2 Ratio of basic salary and remuneration of women to men for each employee category, by significant locations of operation. The Collective Labour Agreement (CCNL) implemented within Acea, considering the equivalent level of role, is equal for men and women. <i>Relations with stakeholders</i> page 147.</p>	<p>Art. 3 paragraph 2, letter d): social aspects and aspects relating to staff management</p>
TOPIC		NON DISCRIMINATION
GRI 103: Management approach 2016	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate Identity</i> pages 33-35, 64 f., 65, 66 table no. 10; <i>Relations with stakeholders</i> page 161. 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 33-35, 36-57, 62 table no. 9, 64 f., 65, 66 table no. 10; <i>Relations with stakeholders</i> page 161.</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 33-35, 62 table no. 9, 64 f., 65, 66 table no. 10; <i>Relations with stakeholders</i> page 161.</p>	<p>Art. 3 paragraph 1, letter b): the policies implemented by the Company (...) and the results achieved through them</p>
GRI 406: Non discrimination 2016	<p>406-1 Incidents of discrimination and corrective actions taken. <i>Corporate Identity</i> page 64; <i>Relations with stakeholders</i> page 162.</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>
TOPIC		LOCAL COMMUNITIES
GRI 103: Management approach 2016	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate Identity</i> pages 33-35, 65, 66 table no. 10, 71; <i>Relations with stakeholders</i> pages 82-89, 89 ff., 104, 105, 123, 165, 166, 167 f. 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>
	<p>103-2 The management approach and its components. <i>Corporate Identity</i> pages 33-35, 36-57, 65, 66 table no. 10, 69, 70 table no. 12, 71; <i>Relations with stakeholders</i> pages 82-89, 89 ff., 99, 104, 105, 123, 165, 166, 167 f.</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 33-35, 65, 66 table no. 10, 69, 70 table no. 12, 71; <i>Relations with stakeholders</i> pages 82-89, 89 ff., 99, 123, 165, 166, 167 f.</p>	<p>Art. 3 paragraph 1, letter b): the policies implemented by the Company (...) and the results achieved through them</p>

<p>GRI 413: Local Communities 2016</p>	<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> page 11; <i>Corporate Identity</i> pages 69, 70 table no. 12, 71; <i>Relations with stakeholders</i> pages 82-89, 91, 99, 102, 104, 105, 119, 123, 124, 127, 131 f., 137, 139; <i>Relations with the environment</i> page 179.</p> <p>413-2 Operations with significant actual and potential negative impacts on local communities. <i>Corporate Identity</i> page 71; <i>Relations with stakeholders</i> pages 166, 167; <i>Relations with the environment</i> pages 180 ff.</p>	<p>Art. 3 paragraph 2, letter c): the impact (...) on the environment as well as on health and safety</p> <p>Art. 3 paragraph 2, letter c): the impact (...) on the environment as well as on health and safety</p>
TOPIC SUPPLIER SOCIAL ASSESSMENT		
<p>GRI 103: Management approach 2016</p>	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate Identity</i> pages 24-27, 33-35, 65, 66 table no. 10; <i>Relations with stakeholders</i> pages 131, 132, 138, 141. Topic Boundary: main Group companies, suppliers.</p> <p>103-2 The management approach and its components. <i>Corporate Identity</i> pages 24-27, 33-35, 36-57, 65, 66 table no. 10; <i>Relations with stakeholders</i> pages 131, 132, 137, 138, 139, 141.</p> <p>103-3 Evaluation of the management approach. <i>Corporate Identity</i> pages 33-35, 65, 66 table no. 10; <i>Relations with stakeholders</i> pages 131, 132, 133, 138, 139, 141.</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>
<p>GRI 414: Supplier Social Assessment 2016</p>	<p>414-1 Percentage of new suppliers that were screened using social criteria. <i>Relations with stakeholders</i> pages 133, 137.</p> <p>414-2 Negative social impacts in the supply chain and actions taken. <i>Relations with stakeholders</i> pages 132, 137, 138, 139.</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>
TOPIC PUBLIC POLICY		
<p>GRI 103: Management approach 2016</p>	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate Identity</i> pages 33-35, 65, 66 table no. 10; <i>Relations with stakeholders</i> page 165. Topic Boundary: Acea Group.</p> <p>103-2 The management approach and its components. <i>Corporate Identity</i> pages 33-35, 36-57, 65, 66 table no. 10; <i>Relations with stakeholders</i> page 165.</p> <p>103-3 Evaluation of the management approach. <i>Corporate Identity</i> pages 33-35, 36-57, 65, 66 table no. 10; <i>Relations with stakeholders</i> page 165.</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>
<p>GRI 415: Public Policy 2016</p>	<p>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 165.</p>	<p>Art. 3 paragraph 2, letter f): anti-corruption and bribery measures</p>

TOPIC	CUSTOMER HEALTH AND SAFETY	
GRI 103: Management approach 2016	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate Identity</i> pages 33-35, 65, 66 table no. 10, 71; <i>Relations with stakeholders</i> pages 105, 166 f.; <i>Relations with the environment</i> page 195. Topic Boundary: main Group companies, customers, community.</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 33-35, 36-57, 65, 66 table no. 10, 69, 70 table no. 12; <i>Relations with stakeholders</i> pages 103, 105, 166 f.; <i>Relations with the environment</i> page 195.</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 33-35, 65, 66 table no. 10, 69, 70 table no. 12; <i>Relations with stakeholders</i> pages 105, 166 f.; <i>Relations with the environment</i> page 195.</p>	<p>Art. 3 paragraph 1, letter b): the policies implemented by the Company (...) and the results achieved through them</p>
GRI 416: Customer Health and Safety 2016	<p>416-1 Assessment of the health and safety impacts of product and service categories. <i>Corporate Identity</i> pages 69, 70 table no. 12; <i>Relations with stakeholders</i> pages 100 table no. 26, 103 f., 105, 124; <i>Relations with the environment</i> pages 195 ff.</p>	<p>Art. 3 paragraph 2, letter c): the impact (...) on health and safety</p>
	<p>416-2 Incidents of non-compliance concerning the health and safety impacts of products and services. <i>Relations with the environment</i> page 180.</p>	<p>Art. 3 paragraph 2, letter c): the impact (...) on health and safety</p>
TOPIC	MARKETING AND LABELING	
GRI 103: Management approach 2016	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate Identity</i> pages 24-27, 33-35, 65, 66 table no. 10; <i>Relations with stakeholders</i> pages 82-89, 89 ff., 93, 95, 99, 112, 117 ff., 141, 165. Topic Boundary: main Group companies, 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, 33-35, 36-57, 65, 66 table no. 10, 69, 70 table no. 12; <i>Relations with stakeholders</i> pages 82-89, 89 ff., 93, 95, 96-98 table nos. 22-24, 99, 105, 112, 117 ff., 126, 141, 165.</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 33-35, 65, 66 table no. 10, 69, 70 table no. 12; <i>Relations with stakeholders</i> pages 82-89, 89 ff., 93, 95, 99, 112, 116, 117 ff., 141, 165.</p>	<p>Art. 3 paragraph 1, letter b): the policies implemented by the Company (...) and the results achieved through them</p>
GRI 417: Marketing and Labeling 2016	<p>417-1 Requirements for product and service information and labeling. The GRI international indicator, on the basis of the reference to "services" in addition to products, is indicated, adapting it to the national situation and operations of a multiutility Company, both in terms of the main parameters of quality of water distributed and in relation to performance of a commercial, contractual and technical nature for the services managed in the water and energy sector, which are subject to regulation by the national industry authority (ARERA). <i>Relations with stakeholders</i> pages 89 ff., 93 and table no. 21, 95, 96-98 table nos. 22-24, 102 table no. 27, 103, 105, 106-111 tables nos 28-32, 111 f., 116, 117, 118 f.; <i>Relations with the environment</i> pages 195 ff.</p>	<p>Art. 3 paragraph 1, letter b): fundamental indicators of non-financial performance</p>
	<p>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 89 ff., 93 and table no. 21, 95, 96-98 tables nos 22-24, 105, 106-111 table nos. 28-32, 113, 114, 118 f., 166.</p>	<p>Art. 3 paragraph 1, letter b): fundamental indicators of non-financial performance</p>
	<p>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 141, 166.</p>	<p>Art. 3 paragraph 1, letter b): fundamental indicators of non-financial performance</p>

TOPIC		CUSTOMER PRIVACY
GRI 103: Management approach 2016	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate Identity</i> pages 33-35, 61 f., 65, 66 table no. 10; <i>Relations with stakeholders</i> page 116.</p> <p>Topic Boundary: main Group companies, 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 33-35, 36-57, 61 f., 65, 66 table no. 10; <i>Relations with stakeholders</i> pages 116, 157.</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 33-35, 61 f., 65, 66 table no. 10; <i>Relations with stakeholders</i> pages 116, 157.</p>	<p>Art. 3 paragraph 1, letter b): the policies implemented by the Company (...) and the results achieved through them</p>
GRI 418: Customer Privacy 2016	<p>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 170 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 all of these a dedicated procedure was launched and no proceedings were initiated by the Data Protection Authority in relation to these matters.</p>	<p>Art. 3 paragraph 1, letter b): fundamental indicators of non-financial performance</p>
TOPIC		SOCIO ECONOMIC COMPLIANCE
GRI 103: Management approach 2016	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate Identity</i> pages 33-35, 61, 65, 66 table no. 10; <i>Relations with stakeholders</i> pages 93, 95, 105, 132.</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 33-35, 36-57, 61, 65, 66 table no. 10; <i>Relations with stakeholders</i> pages 93, 95, 105, 112, 113, 114, 119, 127, 132.</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 33-35, 61, 65, 66 table no. 10; <i>Relations with stakeholders</i> pages 93, 95, 105, 119, 132.</p>	<p>Art. 3 paragraph 1, letter b): the policies implemented by the Company (...) and the results achieved through them</p>
GRI 419: Socio Economic Compliance 2016	<p>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 93 note 35, 113, 132, 166; <i>Relations with the environment</i> page 180.</p>	<p>Art. 3 paragraph 1, letter b): the policies implemented by the Company (...) and the results achieved through them</p>