

INDEX OF GRI CONTENTS: REPORTING PRINCIPLES, UNIVERSAL STANDARDS AND SPECIFIC MATERIAL STANDARDS

The Sustainability Report was prepared in accordance with **GRI Standards (ed. 2016): Comprehensive option**¹³⁹. The GRI Content Index includes Universal Standards (100 series) and Material Specific Standards (200, 300, 400 series).

In particular, the index contains:

- reference to **Reporting Principles** (GRI 101 – Reporting principles 2016);
- the definition of **56 general information** standards (GRI 102 – General Information 2016) and **26 topics deemed material** among the **specific Standards** (GRI 200-Economic, GRI 300-Environmental, GRI 400-Social series) and **relevant**

indicators, with the indication of sections and pages of the document where they can be found – or responses to the indicators – and reporting of any omissions or “non-applicability” of certain indicators included in material topics;

- the scope of each topic (among the specific material Standards), in other words its significance within the organisation (Group or companies traceable to specific business sectors) or outside of it (for example supply chain, community).

Lastly, the right-hand columns of the Content Index give the main compliances with the topics provided under Legislative Decree no. 254/2016.

GRI CONTENT INDEX

GRI STANDARDS	definition of GRI standards notes (responses or reporting of omissions or non-applicability) sections and reference pages	Compliance with Legislative Decree no. 254/2016
UNIVERSAL STANDARDS		
GRI 101: FOUNDATION 2016 (REPORTING PRINCIPLES)		
GENERAL DISCLOSURES		
ORGANIZATIONAL PROFILE		
GRI 102: General Disclosures 2016	102-1 Name of the organization. Acea SpA <i>Corporate identity page 26.</i>	Art. 3 paragraph 1, letter a): the corporate management and organisation model
	102-2 Activities, brands, products, and services. <i>Corporate identity pages 26, 27, 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	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 26.</i>	Art. 3 paragraph 1, letter a): the corporate management and organisation model
	102-5 Ownership and legal form. <i>Corporate identity page 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 26f., 34; Relations with stakeholders pages 88, 90 table no. 15, 106f.</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 27, table no 6, 34 table no. 7; Relations with stakeholders pages 143 table no. 36, 160.</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 141f., 143ff., 145-146 table no. 37</i>	Art. 3 paragraph 2, letter d): social aspects and aspects related to staff management
	102-9 Description of the organization’s supply chain. <i>Corporate identity pages 28-33; Relations with stakeholders pages 137f.</i>	Art. 3 paragraph 1, letter a): the corporate management and organisation model

¹³⁹ The definition of the general and specific standard elements have been translated from the English version of the Consolidated set of GRI Sustainability reporting standards 2016, see the original edition.

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 page 33; *Relations with stakeholders* page 138.

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 71, 77, 78 table no. 12; *Relations with stakeholders* pages 152f., 167; *Relations with the environment* page 195.

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.).

Membership in the United Nations Global Compact pages 21-23; *Corporate identity* pages 36, 38, 78 table no. 8; *Relations with stakeholders* pages 136, 151, 165ff.; *Relations with the environment* pages 172f.

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 165f.

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 stakeholders pages 6-7; *Corporate identity* pages 35-39; *Relations with stakeholders* pages 132, 165f.

Art. 3 paragraph 7: The responsibility for ensuring that the report is... compliant rests with the directors

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

Corporate identity pages. 28-33, 35-39, 70, 73, 74 table no. 10, 76ff.; *Relations with stakeholders* pages 111, 163f., 167; *Relations with the environment* pages 186f., 190.

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

ETHICS AND INTEGRITY

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

Corporate identity pages 36, 38, 68, 73, 83; *Relations with stakeholders* pages 135f.

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 68 chart no. 10, 73.

Art. 3 paragraph 1, letter a): the corporate management and organisation model; **paragraph 2, letter e):** respect for human rights, the measures adopted to prevent violations, as well as the actions taken to prevent discriminatory attitudes and actions

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 68 and chart no. 10, 69 and table no. 8.

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 delegations to the Chief Executive Officer, who, in the framework of the corporate macro-structure resolved by the Board itself, confers powers and delegations to the management, in compliance with the missions and responsibilities of the various structures. Normally, the process for any type of delegation (and therefore also for economic, environmental and social aspects) occurs through the analysis of the need/ requirement for a power to be attributed.

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).

In Acea SpA, the Risk & Compliance Function, which reports hierarchically to the Chairman and is functional to the Chief Executive Officer, among other things coordinates and develops issues relating to social and environmental sustainability, supporting Group companies in planning the actions necessary to achieve the objectives, reporting annually on the effects through the Sustainability Report. This function includes the Sustainability Unit, whose manager is the Group CSR manager.

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 was invited to participate in meetings of the Governing Bodies, providing specific information and knowledge during the meetings. Worthy of note is the activity carried out by the Sustainability Advisory Board on the supervision of the progress of the Sustainability Plan, the results of which are communicated to Top Management.

Corporate identity pages 36, 68, 70; *Relations with stakeholders* pages 160f.

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 68, 69 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 pages 68, 69 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 its corporate bodies, Acea ensures a balanced representation of gender, provided under law no. 120/2011, transposed into its Articles of Association in the same way as it guarantees the presence of independent Directors, governed under such Articles of Association and the law in force. Diversity of gender in the Governing Body and Committees constitutes a particularly important element in relation to both mitigation of the "single mode of thought" and the different way in which men and women exercise their leadership. Shareholders are involved in selection processes and in compliance with the recommendations of the Corporate Governance Code, they are steered in the choice of candidates to put forward in the lists of orientation drawn up by the Board of Directors of Acea, subject to the opinion of the Appointments Committee and considering the outcomes of self-assessment and the dimension and composition of the Board of Directors.

Corporate identity page 68.

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 conflict of interest in Acea is monitored thanks to internal corporate governance systems and procedures (Management, organisation and control model, Code of Ethics, Related Parties Transactions procedure, independent Directors). These tools are used to intervene in the various frameworks within which a conflict of interest may arise: in relations between controlling and minority stakeholders, between Acea and Related Parties and between Acea and Public Administrations.

Corporate identity pages 68f.

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 15; *Corporate identity* pages 36, 38, 68f, 77.

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 15; *Corporate identity* pages 36, 39, 68 and chart no. 10.

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.

The non-executive directors receive a fixed remuneration, determined by the Shareholders' Meeting, commensurate to the commitment required of them. *Corporate identity* pages 68 and chart no. 10, 69f., 78; *Relations with stakeholders* page 157.

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 15; *Corporate identity* pages 38f., 68f., 71, 77.

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 15; *Corporate identity* pages 40, 68 and chart no.10, 69, 71.

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 15; *Corporate identity* pages 38, 40, 68 chart no. 10.

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 15; *Corporate identity* page 69.

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 carried out by the Control and Risk Committee, to which the manager of the Audit Function periodically reports, who interacts with the Board of Directors. The activities carried out and the findings of the Supervisory Boards (pursuant to Legislative Decree no. 231/01) which could lead to the emergence of a risk of responsibility for the company are the subject of flows of information to the BoD. The CEO, also in his role as Director in charge of the Internal Control and Risk Management System, constantly provides information to the Board of Directors concerning operating performance and the effective existence of potentially critical situations. *Corporate identity* pages 70, 73f. and table no. 10, 78.

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 pages 73f. and table no. 10, 78.

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.

We point out that in Acea, for the Top Management, Managers having strategic responsibility and managerial roles with greater impact on Group business, the clawback clause is applied – a right to ask the return of variable components in remuneration, in the short and long term if such components were paid on the basis of conduct of gross negligence or wilful misconduct. No agreements are in place which provide fixed indemnities or clauses aimed at safeguarding Group Directors if the working relationship is terminating, for this matter reference is made to the institutions under the Collective Labour Agreement for Directors of Service Companies of Public Utility. The current LTIP – Long Term Incentive Plan is linked solely to economic and financial objectives. The short-term incentive system (MBO), on the other hand, is linked to both objectives of an economic/ financial nature and to environmental objectives having an impact on sustainability. In 2019, much of the Managing Director's first line was assigned at least one goal with an impact on sustainability to demonstrate how sustainability is increasingly important and relevant in the company culture.

Corporate identity pages 68 and chart no. 10, 70; *Relations with stakeholders* page 157.

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.

During 2019, the Appointments and Remuneration Committee contracted a consulting company to issue an independent opinion on remuneration. *Corporate identity* pages 68, 70.

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

102-37 Stakeholders' involvement in remuneration.

Corporate identity page 70.

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 ratio between remuneration for the highest-paid individual and average employee for 2019 is given by retributive multiple 15.42, which is compared to a mean value of 20.27 of peer companies. See also the 2019 Remuneration Report available on the Acea Group website (www.gruppo.acea.it). *Corporate identity* page 70.

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.

The company chose to only provide the datum concerning the ratio between the remuneration of the highest-paid individual and the median remuneration of the employees.

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 15-17; *Corporate identity* pages 79-83; *Relations with stakeholders* pages 91-97, 99, 107f., 110, 112f., 120-122, 124, 128-134, 136, 140ff., 149ff., 152ff., 156f., 161, 162, 164ff.; *Relations with the environment* page 172.

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 150.

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 15-17; *Corporate identity* pages 79-83; *Relations with stakeholders* pages 91-97, 112f., 120-122, 124, 128-134, 136, 140ff., 149ff., 152ff., 156f., 159, 161, 162, 165f.

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 15-17; *Corporate identity* pages 79-83; *Relations with stakeholders* pages 91-97, 99, 107f., 112f., 120-122, 124, 128-134, 136, 140ff., 149ff., 152ff., 154, 156f., 158ff., 161, 162, 164ff.; *Relations with the environment* page 172.

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 15-17; *Corporate identity* pages 79-83; *Relations with stakeholders* pages 91-97, 95-97 table no. 16, 112f., 120-122, 124, 132-134, 136, 140ff., 149ff., 152, 156f., 161, 162, 163, 165ff., 167.

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.

The indicator is also shown in the report each time the reference boundary of the disclosure changes. Such shift in some cases is simply to be correlated to the various business sectors (and related pertaining companies) accounted for, in others it must be related to the centralised management of some data which, by virtue of the activities managed under service, does not include the whole accounting scope.

Disclosing sustainability: methodological note, pages 18 and table no. 2, 19 note 16; *Relations with stakeholders* pages 88, 136 note 82, 137; *Relations with the environment* pages 177, 181, 184.

Art. 4 paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries

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 15-17, 18, 20; *Corporate identity* pages 28-33, 35-39; *GRI Content Index* pages 218ff.

Art. 3 paragraph 1, letter a):

the corporate management and organisation model

Art. 4 paragraph 1:

in the measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced

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

Disclosing sustainability: methodological note, pages 15-17 and table no. 1; *GRI Content Index* pages 218ff.

Art. 4 paragraph 1:

in the measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced

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 recalculations or aggregations implying changes respect to that published in 2018 are adequately marked and grounded in the report.

Disclosing sustainability: methodological note, page 18; *Relations with stakeholders* pages 143, 140 table no. 33; *Relations with the environment* pages 196, 197 table no. 65; *Environment accounts* pages 247ff.

Art. 3 paragraph 3: the information...

is provided with a comparison in relation to those provided in previous years

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

Disclosing sustainability: methodological note pages 17, table no. 1, 18, 19 table no. 3; *Relations with stakeholders* pages 106f., 123 and chart no. 26; *Environmental accounts* pages 243, 247f.

Art. 3 paragraph 3: the information...

is provided with a comparison in relation to those provided in previous years

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

Disclosing sustainability: methodological note page 14.

Art. 2 paragraph 1: public interest entities draw up a declaration for each financial year

Art. 3 paragraph 3: the information...

is provided with a comparison in relation to those provided in previous years

102-51 Date of the most recent previous report.

Disclosing sustainability: methodological note page 14.

n.a.

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

Disclosing sustainability: methodological note page 14.

Art. 2 paragraph 1: public interest entities draw up a declaration for each financial year

n.a.

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

Disclosing sustainability: methodological note page 20.

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 14; *GRI Content Index* pages 218ff.

Art. 3 paragraph 3: reporting standard used

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 218ff.

Art. 3 paragraph 3: reporting standard used

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 15; *Opinion Letter* page 274.

Art. 3 paragraph 10: verification... of the non-financial statement

MATERIAL TOPIC-SPECIFIC STANDARDS		
GRI 200: ECONOMIC TOPICS 2016		
TOPIC	ECONOMIC PERFORMANCE	
GRI 103: Management approach 2016	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate identity</i> pages 33, 35, 36ff., 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. ...in the measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced</p>
	<p>103-2 The management approach and its components. <i>Corporate identity</i> pages 33, 35, 36ff.,</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): the policies implemented by the company</p>
	<p>103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 33, 35, 36ff.,</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 34 table no. 7, 79-83, 84; <i>Relations with stakeholders</i> pages 148, 162.</p>	<p>Art. 3 paragraph 1, letter d): social aspects and aspects relating to staff management</p>
	<p>201-2 Financial implications and other risks and opportunities due to climate change. <i>Corporate identity</i> pages 28-33, 34 38, 75; <i>Relations with stakeholders</i> page 160; <i>Relations with the environment</i> pages 173, 192f.</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> pages 148, 149, table no. 40.</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 84 note 24.</p>	<p>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 36ff., 79-83; <i>Relations with stakeholders</i> pages 97-118, 132-134, 136. 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. ...in the measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced</p>
	<p>103-2 The management approach and its components. <i>Corporate identity</i> pages 36ff., 79-83; <i>Relations with stakeholders</i> pages 97-118, 132-134, 136.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): the policies implemented by the company</p>
	<p>103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 36ff., 79-83; <i>Relations with stakeholders</i> pages 97-118, 136.</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> pages 79-83; <i>Relations with stakeholders</i> pages 97-118, 98-99 table no. 17, 107 table no. 24, 132-134, 166 and chart no. 44; <i>Relations with the environment</i> page 175.</p>	<p>Art. 3 paragraph 2, letter c): the impact...on the environment as well as on health and safety</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> pages 79-83; <i>Relations with stakeholders</i> pages 89, 97-118, 98-99 table no. 17, 130, 132-134, 135f., 137f., 138-139 tables no. 34 and 35; <i>Relations with the environment</i> page 179.</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. <i>Corporate identity</i> pages 28-33, 36ff.; <i>Relations with stakeholders</i> pages 135f. 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. ...in the measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced
	103-2 The management approach and its components. <i>Corporate identity</i> pages 28-33, 36ff.; <i>Relations with stakeholders</i> pages 135f.	Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): the policies implemented by the company
	103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 36ff.; <i>Relations with stakeholders</i> pages 135f.	Art. 3 paragraph 1, letter b): the policies implemented by the company...and the results achieved through them
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers. No specific preferential strategy is foreseen for local suppliers, even though, particularly for provisioning works, the prevalence of local suppliers comes about naturally. <i>Relations with stakeholders</i> pages 138, 139 table no. 35.	Art. 3 paragraph 1, letter b): non-financial key performance indicators
TOPIC		ANTI-CORRUPTION
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its Boundary. <i>Corporate identity</i> pages 36ff., 73. Topic Boundary: Acea Group	Art. 4 paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries. ...in the measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced
	103-2 The management approach and its components. <i>Corporate identity</i> pages 36ff., 73; <i>Relations with stakeholders</i> page 155.	Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): the policies implemented by the company
	103-3 The management approach and its components. <i>Corporate identity</i> pages 36ff., 73f.; <i>Relations with stakeholders</i> page 155.	Art. 3 paragraph 1, letter b): the policies implemented by the company...and the results achieved through them
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. <i>Corporate identity</i> page 73.	Art. 3 paragraph 1, letter c): the main risks, generated or incurred paragraph 2, letter f): fight against active and passive corruption
	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 155.	Art. 3 paragraph 1, letter a): the corporate management and organisation model: paragraph 2, letter f): fight against active and passive corruption
	205-3 Confirmed incidents of corruption and actions taken (total number and nature of confirmed incidents of corruption, etc.). No episodes of corruption were recorded.	Art. 3 paragraph 2, letter f): fight against active and passive corruption

TOPIC ANTI-COMPETITIVE BEHAVIOR		
GRI 103: Management approach 2016	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate identity</i> pages 36ff., 71f.; <i>Relations with stakeholders</i> pages 135, 162. 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. ...in the measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced</p>
	<p>103-2 The management approach and its components. <i>Corporate identity</i> pages 36ff., 71f.; <i>Relations with stakeholders</i> pages 135, 155, 162.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): the policies implemented by the company</p>
	<p>103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 36ff., 71f.; <i>Relations with stakeholders</i> pages 135, 155, 162.</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> pages 162f.</p>	<p>Art. 3 paragraph 1, letter b): non-financial key performance indicators</p>
GRI 300: ENVIRONMENTAL TOPICS 2016		
TOPIC MATERIALS		
GRI 103: Management approach 2016	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate identity</i> pages 36ff., 76; <i>Relations with the environment</i> pages 173f., 191; <i>Environmental accounts</i> page 243. 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. ...in the measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced</p>
	<p>103-2 The management approach and its components. <i>Corporate identity</i> pages 36ff.; <i>Relations with the environment</i> pages 173f., 191; <i>Environmental accounts</i> page 243.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): the policies implemented by the company</p>
	<p>103-3 The management approach and its components. <i>Corporate identity</i> pages 36ff.; <i>Relations with the environment</i> pages 173f., 191; <i>Environmental accounts</i> page 243.</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 191 and table no. 56, 194 and table no. 61; <i>Environmental accounts</i> pages 243, 250ff., 254.</p>	<p>Art. 3 paragraph 2, letter c): the impact...on the environment</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> page 191 and table no. 56.</p>	<p>Art. 3 paragraph 2, letter c): the impact...on the environment</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>
TOPIC ENERGY		
GRI 103 Management approach 2016	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate identity</i> pages 28-33, 35, 36ff., 76; <i>Relations with the environment</i> pages 173f., 177, 191f. 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. ...in the measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced</p>
	<p>103-2 The management approach and its components. <i>Corporate identity</i> pages 28-33, 35, 36ff.; <i>Relations with stakeholders</i> page 155; <i>Relations with the environment</i> pages 173f., 177, 191f.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): the policies implemented by the company</p>
	<p>103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 35, 36ff.; <i>Relations with stakeholders</i> page 155; <i>Relations with the environment</i> pages 173f., 177, 191f.</p>	<p>Art. 3 paragraph 1, letter b): the policies applied 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 191, 192 table nos. 57 and 58.</p> <p>302-2 Energy consumption outside of the organization. <i>Corporate identity</i> page 26; <i>Relations with the environment</i> page 192.</p> <p>302-3 Energy intensity. <i>Relations with the environment</i> pages 191, 192 table no. 59, 192f.</p> <p>302-4 Reduction of energy consumption. <i>Relations with the environment</i> pages 192f.</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 could be considered applicable.</p>	<p>Art. 3 paragraph 2, letter a): the use of energy resources</p> <p>Art. 3 paragraph 2, letter a): the use of energy resources</p> <p>Art. 3 paragraph 2, letter a): the use of energy resources</p> <p>Art. 3 paragraph 2, letter a): the use of energy resources</p> <p>Art. 3 paragraph 2, letter a): the 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 28-33, 35, 36ff., 76; <i>Relations with stakeholders</i> pages 109f., 111-113; <i>Relations with the environment</i> pages 173f, 174ff., 185, 186f. Topic Boundary: main Group companies.</p> <p>103-2 The management approach and its components. <i>Corporate identity</i> pages 28-33, 35, 36ff.; <i>Relations with stakeholders</i> page 109f., 111-113, 128, 163; <i>Relations with the environment</i> pages 173f., 174ff., 185, 186f., 194.</p> <p>103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 35, 36ff; <i>Relations with stakeholders</i> pages 109f., 111-113; <i>Relations with the environment</i> pages 173f, 174ff., 185, 186f., 194.</p>	<p>Art. 4 paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries. ...in the measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced</p> <p>Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): the 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 2016	<p>303-1 Total volume of water withdrawn, with a breakdown by source. <i>Relations with the environment</i> page 194 table no. 61; <i>Environmental accounts</i> page 247.</p> <p>303-2 Water sources significantly affected by withdrawal of water. <i>Relations with the environment</i> page 194.</p> <p>303-3 Percentage and total volume of water recycled and reused. <i>Relations with the environment</i> page 194 and table no. 61.</p>	<p>Art. 3 paragraph 2, letter a): the use of water resources</p> <p>Art. 3 paragraph 2, letter a): the use of water resources</p> <p>Art. 3 paragraph 2, letter a): the 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 28-33, 36ff., 76; <i>Relations with the environment</i> pages 173f. Topic Boundary: main Group companies.</p> <p>103-2 The management approach and its components. <i>Corporate identity</i> pages 28-33, 36ff.; <i>Relations with the environment</i> pages 173f., 188.</p> <p>103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 36ff; <i>Relations with the environment</i> pages 173f.</p>	<p>Art. 4 paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries. ...in the measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced</p> <p>Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): the 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 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 174-177.</p> <p>304-2 Significant impacts of activities, products, and services on biodiversity. <i>Relations with the environment</i> pages 174-177, 181.</p> <p>304-3 Habitats protected or restored. <i>Relations with the environment</i> pages 174-177.</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 174-177.</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	EMISSIONS	
GRI 103: Management approach 2016	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate identity</i> pages 28-33, 36ff., 76; <i>Relations with stakeholders</i> page 130; <i>Relations with the environment</i> pages 173f., 195f. 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. ...in the measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced</p>
	<p>103-2 The management approach and its components. <i>Corporate identity</i> pages 28-33 36ff.; <i>Relations with stakeholders</i> pages 129f.; <i>Relations with the environment</i> pages 173f, 195f.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): the policies implemented by the company</p>
	<p>103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 36ff.; <i>Relations with stakeholders</i> page 130; <i>Relations with the environment</i> pages 173f, 195f.</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 the Environment and Water segments and in 2019 was equal to 364,887 tonnes. <i>Relations with the environment</i> pages 195, 197 table no. 65; <i>Environmental accounts</i> pages 253f., 255.</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 196, 197 table no. 65; <i>Environmental accounts</i> pages 253f.,</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 197 table no. 65.</p>	<p>Art. 3 paragraph 2, letter b): greenhouse gas emissions</p>
	<p>305-4 GHG emissions intensity. <i>Relations with the environment</i> pages 196, 197 table no. 65.</p>	<p>Art. 3 paragraph 2, letter b): greenhouse gas emissions</p>
	<p>305-5 Reduction of GHG emissions as a direct result of reduction initiatives. <i>Relations with the environment</i> pages 181, 192f., 193 table no. 60, 197 table no. 65.</p>	<p>Art. 3 paragraph 2, letter b): greenhouse gas emissions</p>
	<p>305-6 Emissions of ozone-depleting substances (ODS). <i>Relations with the environment</i> page 196; <i>Environmental accounts</i> pages 250, 252.</p>	<p>Art. 3 paragraph 2, letter b): greenhouse gas emissions</p>
	<p>305-7 Nitrogen oxides (NO_x), sulfur oxides (SO_x), and other significant air emissions. <i>Relations with the environment</i> page 196 table no. 64; <i>Environmental accounts</i> pages 253f.</p>	<p>Art. 3 paragraph 2, letter b): pollutant emissions into the atmosphere</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 28-33, 35, 36ff., 76; <i>Relations with the environment</i> pages 173f., 181, 188; <i>Environmental accounts</i> page 243. 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. ...in the measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced</p>
	<p>103-2 The management approach and its components. <i>Corporate identity</i> pages 28-33, 35, 36ff.; <i>Relations with the environment</i> pages 173f., 181, 188; <i>Environmental accounts</i> page 243.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): the policies implemented by the company</p>
	<p>103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 35, 36ff.; <i>Relations with the environment</i> pages 173f., 181, 188; <i>Environmental accounts</i> page 243.</p>	<p>Art. 3 paragraph 1, letter b): the policies implemented by the company...and the results achieved through them</p>

<p>GRI 306: Effluents and Waste 2016</p>	<p>306-1 Water discharge by quality and destination. The water used by Acea structures for “civil/hot water” undergoes the same standard purification process to which all town waste water is submitted. The environmental impact produced on the receiving body of water from the discharge of purified water from all the plants is not significant. <i>Relations with the environment</i> page 188; <i>Environmental accounts</i> page 249.</p> <p>306-2 Waste by type and disposal method. The total hazardous waste products is equal to 74,591 t; the total non-hazardous waste products is equal to 207,893 t (of which 137,729 is sludge, sand and gratings). The percentage of hazardous and non-hazardous waste sent for recovery is 36%. Differentiated collection obtained about 916 tonnes of paper in 2019 (+9% compared to 2018) and 622 tonnes of plastic (+28% compared to 2018). There is no detailed information regarding the type of disposal inasmuch as code R13 of the normative in force on waste (most used by disposal operators) does not permit the identification thereof. <i>Environmental accounts</i> pages 253f., 255.</p> <p>306-3 Total number and total volume of recorded significant spills. In 2019, there were no significant released into the environment of polluting substances such as mineral oil, fuels or chemical products.</p> <p>306-4 Transport of hazardous waste. <i>Relations with the environment</i> page 183.</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. No drain to report that significantly affects the habitats and biodiversity.</p>	<p>Art. 3 paragraph 2, letter a): the 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>
<p>TOPIC ENVIRONMENTAL COMPLIANCE</p>		
<p>GRI 103: Management approach 2016</p>	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate identity</i> pages 36ff; <i>Relations with the environment</i> pages 173f. Topic Boundary: main Group companies.</p> <p>103-2 The management approach and its components. <i>Corporate identity</i> pages 36ff.; <i>Relations with stakeholders</i> page 155; <i>Relations with the environment</i> pages 173f.</p> <p>103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 36ff.; <i>Relations with stakeholders</i> page 155; <i>Relations with the environment</i> pages 173f.</p>	<p>Art. 4 paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries. ...in the measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced</p> <p>Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): the 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 307: Environmental Compliance 2016</p>	<p>307-1 Non-compliance with environmental laws and regulations. Total monetary value of significant fines; total number of non-monetary sanctions, etc. <i>Relations with stakeholders</i> pages 162f.; <i>Relations with the environment</i> page 173.</p>	<p>Art. 3 paragraph 1, letter b): the policies implemented by the company...and the results achieved through them</p>
<p>TOPIC SUPPLIER ENVIRONMENTAL ASSESSMENT</p>		
<p>GRI 103: Management approach 2016</p>	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate identity</i> pages 28-33, 36ff.; <i>Relations with stakeholders</i> pages 135f.; <i>Relations with the environment</i> pages 192, 196. Topic Boundary: main Group companies; suppliers.</p> <p>103-2 The management approach and its components. <i>Corporate identity</i> pages 28-33, 36ff.; <i>Relations with stakeholders</i> pages 135f., 140f.; <i>Relations with the environment</i> pages 192, 196.</p> <p>103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 36ff.; <i>Relations with stakeholders</i> pages 135s., 141; <i>Relations with the environment</i> pages 192, 196.</p>	<p>Art. 4 paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries. ...in the measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced</p> <p>Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): the 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 308: Supplier Environmental Assessment 2016</p>	<p>308-1 Percentage of new suppliers that were screened using environmental criteria. <i>Relations with stakeholders</i> pages 136, 140f.; <i>Relations with the environment</i> pages 192.</p> <p>308-2 Actual and potential negative environmental impacts in the supply chain and actions taken. <i>Relations with stakeholders</i> pages 140f.; <i>Relations with the environment</i> pages 192, 196.</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, the supply and subcontracting chains</p> <p>Art. 3 paragraph 1, letter c): the main risks generated or suffered [...] deriving from the business, its products, services or commercial relations, including, where relevant, the supply and subcontracting chains; paragraph 2, letter c): impact...on the environment</p>
<p>GRI 400: SOCIAL TOPICS 2016</p>		
<p>TOPIC EMPLOYMENT</p>		
<p>GRI 103: Management approach 2016</p>	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate identity</i> pages 28-33, 36ff.; <i>Relations with stakeholders</i> pages 135f., 143, 154-156. Topic Boundary: main Group companies.</p> <p>103-2 The management approach and its components. <i>Corporate identity</i> pages 28-33, 36ff.; <i>Relations with stakeholders</i> pages 135f., 140f., 143, 147f., 153, 154-156, 157, 160.</p> <p>103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 36ff.; <i>Relations with stakeholders</i> pages 135f., 143, 147f., 153, 157, 160.</p>	<p>Art. 4 paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries. ...in the measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced</p> <p>Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): the 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 401: Employment 2016</p>	<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 143ff., 146-147 table no. 38</p> <p>401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees. <i>Relations with stakeholders</i> page 158.</p> <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. Acea operates in compliance with the Consolidated Act on the protection and support of maternity and paternity (Italian Legislative Decree no. 151/2001 as subsequently amended and supplemented), which regulates leave, rest, permits and economic support to workers connected with the maternity and paternity of natural, adopted and fostered children. The legislation bans any discrimination for reasons based on gender, with specific regards to any less favourable treatment due to being pregnant, a mother or a father; it establishes compulsory maternity for a period of five months and guarantees that the job will be kept during that period, laying down a ban on dismissal; it also establishes that the resource will be returned to the duties carried out prior to the leave or equivalent duties, envisaging sanctions for any employers breaching this law. Therefore, 100% of employees using this type of leave, maintain their job and return to work. 336 employees in 2019 made use of parental leave, of whom 123 were men and 213 were women. At the end of the leave period, everyone returned to work and are still active.</p>	<p>Art. 3 paragraph 2, letter d): aspects relating to staff management</p> <p>Art. 3 paragraph 2, letter d): aspects relating to staff management</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 36ff.; <i>Relations with stakeholders</i> pages 149ff. 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. ...in the measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced</p>
	<p>103-2 The management approach and its components. <i>Corporate identity</i> pages 36ff.; <i>Relations with stakeholders</i> pages 149ff.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): the policies implemented by the company</p>
	<p>103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 36ff.; <i>Relations with stakeholders</i> pages 149ff.</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): method by which dialogue is carried out with the corporate parties</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 28-33, 36ff.; <i>Relations with stakeholders</i> pages 151, 153. 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. ...in the measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced</p>
	<p>103-2 The management approach and its components. <i>Corporate identity</i> pages 28-33, 36ff.; <i>Relations with stakeholders</i> pages 141f., 151, 153, 155.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): the policies implemented by the company</p>
	<p>103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 36ff.; <i>Relations with stakeholders</i> pages 141f., 151, 153, 155.</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 2016	<p>403-1 Workers representation in formal joint management-worker health and safety committees. In Acea, the provisions are respected of Italian Legislative Decree no. 81/2008 on health and safety at work. 100% of workers are represented in formal health and safety commissions (made up of representatives of management and workers) through appointed figures. <i>Relations with stakeholders</i> pages 150f.</p>	<p>Art. 3 paragraph 2, letter c): the impact...on health and safety; letter d): aspects related to personnel management</p>
	<p>403-2 Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities, by gender and region. In 2019, the absenteeism rate is 3.58% (3.51% male absenteeism rate and 3.78% female absenteeism rate). <i>Relations with stakeholders</i> pages 142, 151-152 and chart no. 42, 152-153 table no. 41.</p>	<p>Art. 3 paragraph 2, letter c): the impact...on health and safety; letter d): aspects related to personnel management</p>
	<p>403-3 Workers with high incidence or high risk of diseases related to their occupation. <i>Relations with stakeholders</i> page 153.</p>	<p>Art. 3 paragraph 2, letter c): the impact...on health and safety; letter d): aspects related to personnel management</p>
	<p>403-4 Health and safety topics covered in formal agreements with trade unions. <i>Relations with stakeholders</i> page 151.</p>	<p>Art. 3 paragraph 2, letter c): the impact...on health and safety; letter d): aspects related to personnel management...the ways in which the dialogue with the social partners is carried out</p>

TOPIC	TRAINING AND EDUCATION	
GRI 103: Management approach 2016	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate identity</i> pages 28-33, 36ff.; <i>Relations with stakeholders</i> pages 153f., 154-156, 158. 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. ...in the measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced</p>
	<p>103-2 The management approach and its components. <i>Corporate identity</i> pages 28-33, 36ff.; <i>Relations with stakeholders</i> pages 153f., 154-156, 158.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): the policies implemented by the company</p>
	<p>103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 36ff.; <i>Relations with stakeholders</i> pages 153f., 158.</p>	<p>Art. 3 paragraph 1, letter b): the policies implemented by the company...and the results achieved through them</p>
GRI 404: Training and Education 2016	<p>404-1 Average hours of training per year per employee; by gender and employee category. <i>Relations with stakeholders</i> pages 155-156 and table no. 42</p>	<p>Art. 3 paragraph 2, letter d): aspects relating to staff management</p>
	<p>404-2 Programs for upgrading employee skills and transition assistance programs. <i>Relations with stakeholders</i> pages 152ff., 154-156, 157.</p>	<p>Art. 3 paragraph 2, letter d): aspects relating to staff management</p>
	<p>404-3 Percentage of employees receiving regular performance and career development reviews. In 2019, under the scope of the current staff management system, all staff of the Group Companies in the reporting period were assessed (100%). <i>Relations with stakeholders</i> page 157.</p>	<p>Art. 3 paragraph 2, letter d): aspects relating to staff management</p>
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 28-33, 36ff.; <i>Relations with stakeholders</i> pages 148, 159. 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. ...in the measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced</p>
	<p>103-2 The management approach and its components. <i>Corporate identity</i> pages 28-33, 36ff.; <i>Relations with stakeholders</i> pages 148, 159.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): the policies implemented by the company</p>
	<p>103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 36ff.; <i>Relations with stakeholders</i> pages 148, 159.</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 the representation of the age groups of the members of the governing bodies, considering as such the Board of Directors, Board of Statutory Auditors and SB, it should be noted that 1% are up to 30 years old; 47% are in the 30-50 age group; 52% are over 50 years old. <i>Corporate identity</i> page 68; <i>Relations with stakeholders</i> pages 145-146 and table no. 37, 147 table no. 39, 159.</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 national employment contract applied in Acea envisages equal remuneration for men and women of equal classification. <i>Relations with stakeholders</i> page 148.</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 pages 36ff., 73; Relations with stakeholders page 159.</i> 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. ...in the measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced</p>
	<p>103-2 The management approach and its components. <i>Corporate identity pages 36ff., 73; Relations with stakeholders page 159.</i></p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): the policies implemented by the company</p>
	<p>103-3 Evaluation of the management approach. <i>Corporate identity pages 36ff., 73; Relations with stakeholders page 159.</i></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 page 73; Relations with stakeholders page 159.</i></p>	<p>Art. 3 paragraph 2, letter d): social 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 pages 36ff., 79-83; Relations with stakeholders pages 91-97, 97-118, 128-132, 162, 163f.</i> 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. ...in the measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced</p>
	<p>103-2 The management approach and its components. <i>Corporate identity pages 36ff., 79-83; Relations with stakeholders pages 91-97, 97-118, 128-132, 162, 163f.</i></p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): the policies implemented by the company</p>
	<p>103-3 Evaluation of the management approach. <i>Corporate identity pages 36ff., 79-83; Relations with stakeholders pages 91-97, 97-118, 128-132, 162, 163f.</i></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 implement initiatives to involve stakeholders. <i>Disclosing sustainability: methodological note pages 15-17; Corporate identity pages 76ff. and table no. 12, 79-83; Relations with stakeholders pages 91-97, 99, 109f., 113, 124, 128-134, 135f., 140f.; Relations with the environment page 172.</i></p> <p>413-2 Operations with significant actual and potential negative impacts on local communities. <i>Corporate identity pages 79-83; Relations with stakeholders pages 163f.; Relations with the environment page 173.</i></p>	<p>Art. 3 paragraph 2, letter c): the impact...on the environment and on health and safety</p> <p>Art. 3 paragraph 2, letter c): the impact...on the environment and on health and safety</p>
TOPIC		SUPPLIER SOCIAL ASSESSMENT
GRI 103: Management approach 2016	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate identity pages 28-33, 36ff.; Relations with stakeholders pages 135f.</i> 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. ...in the measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced</p>
	<p>103-2 The management approach and its components. <i>Corporate identity pages 28-33, 36ff.; Relations with stakeholders pages 135f., 140ff.</i></p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): the policies implemented by the company</p>
	<p>103-3 Evaluation of the management approach. <i>Corporate identity pages 36ff.; Relations with stakeholders pages 153f., 141ff.</i></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 136, 140f.</p> <p>414-2 Negative social impacts in the supply chain and actions taken. <i>Relations with stakeholders</i> pages 136, 140ff.</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, the supply and subcontracting chains; paragraph 2, letter c): 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 36ff.; <i>Relations with stakeholders</i> pages 162ff. Topic Boundary: Acea Group.</p> <p>103-2 The management approach and its components. <i>Corporate identity</i> pages 36ff.; <i>Relations with stakeholders</i> pages 162ff.</p> <p>103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 36ff.; <i>Relations with stakeholders</i> pages 162ff.</p>	<p>Art. 4 paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries. ...in the measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced</p> <p>Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): the policies implemented by the company</p> <p>Art. 3 paragraph 1, letter b): the policies applied 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 162.</p>	<p>Art. 3 paragraph 2, letter f): fight against active and passive corruption</p>
TOPIC CUSTOMER HEALTH AND SAFETY		
<p>GRI 103: Management approach 2016</p>	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate identity</i> pages 36ff.; <i>Relations with stakeholders</i> pages 113, 163f.; <i>Relations with the environment</i> pages 181, 185-187. Topic Boundary: main Group companies; customers; community.</p> <p>103-2 The management approach and its components. <i>Corporate identity</i> pages 36ff.; <i>Relations with stakeholders</i> pages 111-113, 163f.; <i>Relations with the environment</i> pages 181, 185-187.</p> <p>103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 36ff.; <i>Relations with stakeholders</i> pages 113, 163f.; <i>Relations with the environment</i> pages 181, 185-187.</p>	<p>Art. 4 paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries. ...in the measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced</p> <p>Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): the 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 416: Customer Health and Safety 2016</p>	<p>416-1 Assessment of the health and safety impacts of product and service categories. <i>Corporate identity</i> pages 76ff. and table no. 12; <i>Relations with stakeholders</i> pages 108-109 table no. 25, 111-113; <i>Relations with the environment</i> pages 181, 185-187.</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 173.</p>	<p>Art. 3 paragraph 2, letter c): the impact...on health and safety</p> <p>Art. 3 paragraph 2, letter c): the impact...on health and safety</p>

TOPIC	MARKETING AND LABELING	
<p>GRI 103: Management approach 2016</p>	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate identity</i> pages 36ff.; <i>Relations with stakeholders</i> pages 91-97, 97-118, 120, 122ff., 142, 162. Topic Boundary: main Group companies; customers.</p> <p>103-2 The management approach and its components. <i>Corporate identity</i> pages 36ff.; <i>Relations with stakeholders</i> pages 91-97, 97-118, 104-105 table no. 21, 105 table no. 22, 120, 122ff., 142, 162.</p> <p>103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 36ff.; <i>Relations with stakeholders</i> pages 91-97, 97-118, 120, 122ff., 142, 162.</p>	<p>Art. 4 paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries. ...in the measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced</p> <p>Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): the 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 417: Marketing and Labeling 2016</p>	<p>417-1 Requirements for product and service information and labeling. The international indicator GRI, by virtue of the reference made to “services” as well as to products, is reported, adjusting it to the national context and the operations of a multiutility, both in respect of the main parameters relating to the quality of water distributed and in respect of the commercial, contractual and technical quality performance of the services managed in the water and energy sectors, subject to regulation by the national sector authority (ARERA). <i>Relations with stakeholders</i> pages 97-118, 101 table 20, 104-105 table no. 21, 105 table no. 22, 106 table no. 23, 111 table no. 26, 114-115 table no. 27, 115-116 table no. 28, 116 table no. 29, 118 table no. 30, 119, 122-127; <i>Relations with the environment</i> pages 185-187.</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 97-118, 101 table 20, 104-105 table no. 21, 105 table no. 22, 106 table no. 23, 114-115 table no. 27, 115-116 table no. 28, 116 table no. 29, 118 table no. 30, 120f., 123f., 162f.</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 142, 162f.</p>	<p>Art. 3 paragraph 1, letter b): non-financial key performance indicators</p> <p>Art. 3 paragraph 1, letter b): non-financial key performance indicators</p> <p>Art. 3 paragraph 1, letter b): non-financial key performance indicators</p>
TOPIC	CUSTOMER PRIVACY	
<p>GRI 103: Management approach 2016</p>	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate identity</i> pages 36ff., 71f.; <i>Relations with stakeholders</i> pages 122. Topic Boundary: main Group companies; customers.</p> <p>103-2 The management approach and its components. <i>Corporate identity</i> pages 36ff., 71f.; <i>Relations with stakeholders</i> pages 122, 155.</p> <p>103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 36ff., 71f.; <i>Relations with stakeholders</i> pages 122, 155.</p>	<p>Art. 4 paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries. ...in the measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced</p> <p>Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): the 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 418: Customer Privacy 2016</p>	<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, 118 relevant requests were received for the exercise of the rights referred to in art. 15-22 of Regulation EU 679/2016 – GDPR (requests for updating, cancellation, modification, refusal of consent, etc.). An investigation was performed for all of them and there is no evidence of the initiation of proceedings by the Privacy Authority in this respect.</p>	<p>Art. 3 paragraph 1, letter b): non-financial key performance indicators</p>

TOPIC	SOCIO ECONOMIC COMPLIANCE	
<p>GRI 103: Management approach 2016</p>	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate identity</i> pages 36ff; <i>Relations with stakeholders</i> pages 113-118, 162. Explanation of the material topic and its Boundary.</p> <p>103-2 The management approach and its components. <i>Corporate identity</i> pages 36ff.; <i>Relations with stakeholders</i> pages 113-118, 120f., 124, 132, 162.</p> <p>103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 36ff; <i>Relations with stakeholders</i> pages 113-118, 124, 162.</p>	<p>Art. 4 paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries. ...in the measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced</p> <p>Art. 3 paragraph 1, letter a): the corporate management and organisation model; letter b): the policies implemented by the company</p> <p>Art. 3 paragraph 1, letter b): the policies applied by the company... and the results achieved through them</p>
<p>GRI 419: Socio Economic Compliance 2016</p>	<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 101 note 38, 121, 162f.; <i>Relations with the environment</i> page 173.</p>	<p>Art. 3 paragraph 1, letter b): the policies implemented by the company...and the results achieved through them</p>