

GRI STANDARD CONTENT INDEX: REPORTING PRINCIPLES, GENERAL STANDARDS AND SPECIFIC MATERIAL STANDARDS

The Sustainability Report was prepared in accordance with **GRI Standards (ed. 2016): comprehensive¹²⁸ option**, as shown below in the GRI Content Index, which includes:

- reference to Reporting Principles (GRI 101 - Foundation 2016);
- the **definition of the 56 general standards** (GRI 102: General Disclosure 2016) and **25 specific topics** (“Topic-specific Standards”: 200-Economic, 300-Environmental, 400-Social) **deemed material** 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-materiality” of certain indicators** included in material topics;

- **the extension of the “materiality” of each topic (specific 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.

STANDARD GRI CONTENT INDEX

GRI Standard	definition of GRI standards notes (responses or reporting of omissions or non-materiality) sections and reference pages	Compliance with Legislative Decree 254/2016
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</i> page 24.	Art. 3 paragraph 1, letter a): the corporate management and organisation model
	102-2 Activities, brands, products, and services. <i>Corporate identity</i> pages 24ff., 25 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	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> pages 24f.	Art. 3 paragraph 1, letter a): the corporate management and organisation model
	102-5 Ownership and legal form. <i>Corporate identity</i> pages 33f.	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 24f., 34, 82ff.; <i>Relations with stakeholders</i> pages 82ff., 84 table no. 11.	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 24, table no 6, 34 table no. 7; <i>Relations with stakeholders</i> pages 144, table no. 35, 166.	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 142f., 144f., 152.	Art. 3 paragraph 2, letter d): social aspects and aspects related to staff management

¹²⁸ 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.

102-9 Description of the organization's supply chain.
Corporate identity pages 26-29; Relations with stakeholders pages 137, 139.

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

102-10 Significant changes to the organization's size, structure, ownership, or supply chain (including: changes in the location of, or changes in operations, including facility openings, closings, and expansions; changes in the share capital structure and other capital formation, maintenance, and alteration operations; changes in the location of suppliers, the structure of the supply chain, or relationships with suppliers etc.).
Corporate identity pages 33f.; Relations with stakeholders page 139.

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 67ff., 73 and table no. 8; Relations with stakeholders page 172; Relations with the environment page 202.

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 19ff.; Corporate identity pages 36ff., 73 table no. 8; Relations with stakeholders pages 137, 153, 171; Relations with the environment page 180.

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 page 170.

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 34ff., 36ff., 40-63, 72f.

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 26-29, 33f., 35f., 36f., 40-63, 66, 70f., 72f.; Relations with stakeholders pages 104, 169, 172; Relations with the environment page 193.

Art. 3 paragraph 1, letter c): the main risks, generated or incurred
Art. 3 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 36ff., 64ff., 67, 69, 72f., 78 chart no. 16; Relations with stakeholders page 136.

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 64, 70.

Art. 3, paragraph 1, letter a):
the corporate management and organisation model
Art. 3, paragraph 2, letter e): respect for human rights, the measures taken to prevent their violations, as well as actions taken to prevent attitudes and actions that are in any case discriminatory

GOVERNANCE

102-18 Governance structure of the organization, including committees of the highest governance body. Committees responsible for decision-making on economic, environmental, and social topics.
Corporate identity pages 64ff.

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. It is also worth mentioning 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 36ff., 64ff.; Relations with stakeholders page 166.

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 64f.

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 64f.

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 independents, 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 these selection processes and in compliance with the recommendations of the Self-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 governing body.

Corporate identity pages 64f.

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 64ff.

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 12; Corporate identity pages 36ff., 40-63, 64ff., 72f.

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 12; Corporate identity pages 36f., 38, 64f.

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 64, 66, 74; Relations with stakeholders page 162.*

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 12; Corporate identity pages 38, 40f., 64ff., 67ff., 72f.

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 12, Corporate identity pages 40f., 64ff., 67ff.

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 12, Corporate identity pages 40f., 64, 72f.

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 12; Corporate identity page 66.

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 freely 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 66, 68, 70f., 74.

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 69f., 70f., 74.

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.

Within the Catalogue of Group Objectives, which provides a set of indicators for assigning to Management performance targets, the contexts in which to retrace the identified objectives are defined amongst which those associated to the treatment/ remedy of non-conformities for Quality the Environment Safety and Energy.

Corporate identity pages 64ff.; Relations with stakeholders page 162.

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.

No external subjects to the company were involved in determining the remuneration Policy.

Corporate identity pages 64ff.

102-37 Stakeholders' involvement in remuneration.

Corporate identity page 66.

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 2018 is given by retributive multiple 7.46, which is compared to a mean value of 14.82 of peer companies. See also the 2018 Remuneration Report available on the Acea Group website (www.gruppo.acea.it).

Corporate identity page 66.

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, in line with the Glass Lewis European guidelines, one of the main proxy advisors.

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

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

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

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 13ff.; Corporate identity pages 74-77; Relations with stakeholders pages 85-90, 98, 99, 100, 103f., 106, 107f., 109f., 121, 122, 124, 126, 129ff., 132ff., 141ff., 152ff., 156ff., 158f., 161ff., 166, 167, 169ff.; Relations with the environment page 188.

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 152.

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 13ff.; Corporate identity pages 74-77; Relations with stakeholders pages 85-90, 99, 100, 103, 106, 107f., 109f., 121, 122, 124, 126, 129ff., 132ff., 141ff., 152ff., 156ff., 158f., 161ff., 164, 166, 167, 171.

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 13ff.; Corporate identity pages 74-77; Relations with stakeholders pages 85-90, 98, 99, 100, 103, 106, 107f., 109f., 121, 122, 124, 126, 129ff., 132ff., 141ff., 152ff., 156ff., 158f., 161ff., 164f., 166f., 169ff.; Relations with the environment page 182, 188.

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 13ff.; Corporate identity pages 74-77; Relations with stakeholders pages 85-90, 89-90 table no. 12, 99, 100, 103, 106, 107f., 109f., 121, 122, 124, 126, 129ff., 132ff., 141ff., 152ff., 156ff., 158f., 161, 167, 169, 171f.

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 16 and table no. 2, 17 note 13; Relations with stakeholders pages 82, 138; Relations with the environment pages 183, 187, 190; Sustainability Report page 256.

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 13ff. and note 7, 15f., 18; Corporate identity pages 26-29, 35f.

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

Disclosing sustainability: methodological note, pages 13ff., 15, table no. 1; GRI Standards Content Index pages 230ff.

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 2017 are adequately marked and grounded in the report.

Disclosing sustainability: methodological note, page 16; Relations with stakeholders pages 140 table no. 33, 141 table no. 34, 144 note 95; Relations with the environment page 203, 205 table no. 67.

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

No significant changes during the year.

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

Disclosing sustainability: methodological note page 12 and note 4.

102-51 Date of the most recent previous report.

Disclosing sustainability: methodological note page 12.

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

Disclosing sustainability: methodological note page 12

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

Disclosing sustainability: methodological note page 18.

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 12; GRI Standard Content Index Standard pages 230ff.

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); include any additional material topics reported on which are not covered by the GRI Standards.

GRI Standard Content Index Standard pages 230ff.

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 12; Opinion Letter page 287.

Art. 3 paragraph 1, letter a):

the corporate management and organisation model

Art. 4 paragraph 1: measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced

Art. 4 paragraph 1: measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced

Art. 3 paragraph 3: the information [...] is provided with a comparison in relation to those provided in previous years

Art. 3 paragraph 3: the information [...] is provided with a comparison in relation to those provided in previous years

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

n/a

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

n/a

Art. 3 paragraph 3: reporting standard used

Art. 3 paragraph 3: reporting standard used

Art. 3 paragraph 10: verification [...] of the report of a non-financial nature

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 33ff., 35. 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 Art. 4 paragraph 1: 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 33ff., 35.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model Art. 3, paragraph 1, letter b): the policies applied by the company</p>
	<p>103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 33ff., 35.</p>	<p>Art. 3, paragraph 1, letter b): the policies applied 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, 74-77, 78f.; <i>Relations with stakeholders</i> pages 150, 166, 168.</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 26-29, 34, 40-63, 71; <i>Relations with the environment</i> pages 180, 198.</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 150, 151, table no. 39.</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 78 note 23.</p>	n/a
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 74-77; <i>Relations with stakeholders</i> pages 91ff., 132ff., 137. 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 Art. 4 paragraph 1: 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 74-77; <i>Relations with stakeholders</i> pages 91ff., 132ff., 137.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model Art. 3, paragraph 1, letter b): the policies applied by the company</p>
	<p>103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 74-77; <i>Relations with stakeholders</i> pages 91ff., 137.</p>	<p>Art. 3, paragraph 1, letter b): the policies applied 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 74-77ff.; <i>Relations with stakeholders</i> pages 91ff., 98, 99, 100, 101f., 103f., 105f., 107f., 110, 132ff., 172 chart no. 41.</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 74-77ff.; <i>Relations with stakeholders</i> pages 83, 91ff., 99, 100, 101f., 105f., 132ff., 136ff., 138f., 140 tables nos. 33 and 34; <i>Relations with the environment</i> page 198.</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 72f.; <i>Relations with stakeholders</i> pages 136ff. 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 Art. 4 paragraph 1: measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced Art. 3 paragraph 1, letter a): the corporate management and organisation model Art. 3, paragraph 1, letter b): the policies applied by the company Art. 3, paragraph 1, letter b): the policies applied by the company [...] and the results achieved through them
	103-2 The management approach and its components. <i>Corporate identity</i> pages 72f.; <i>Relations with stakeholders</i> pages 136ff., 143.	Art. 3 paragraph 1, letter a): the corporate management and organisation model Art. 3, paragraph 1, letter b): the policies applied by the company
	103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 72f.; <i>Relations with stakeholders</i> pages 136ff.	Art. 3, paragraph 1, letter b): the policies applied 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 137, 139, 140 table no. 34	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 69f., 72f.; <i>Relations with stakeholders</i> pages 158f. Topic Boundary: Acea Group	Art. 4, paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries Art. 4 paragraph 1: measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced Art. 3 paragraph 1, letter a): the corporate management and organisation model Art. 3, paragraph 1, letter b): the policies applied by the company Art. 3, paragraph 1, letter b): the policies applied by the company [...] and the results achieved through them
	103-2 The management approach and its components. <i>Corporate identity</i> pages 69f., 72f.; <i>Relations with stakeholders</i> pages 158f.	Art. 3 paragraph 1, letter a): the corporate management and organisation model Art. 3, paragraph 1, letter b): the policies applied by the company
	103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 69f., 72f.; <i>Relations with stakeholders</i> pages 158f.	Art. 3, paragraph 1, letter b): the policies applied 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> pages 69f.	Art. 3, paragraph 1, letter c): the main risks, generated or incurred Art. 3, paragraph 2, letter f): fight against both 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> pages 158f.	Art. 3 paragraph 1, letter a): the corporate management and organisation model Art. 3, 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	103-1 Explanation of the material topic and its Boundary. <i>Corporate identity</i> pages 67f., 69; <i>Relations with stakeholders</i> pages 137, 158f., 168. Topic Boundary: Acea Group	Art. 4, paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries Art. 4 paragraph 1: measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced

GRI 103: Management approach 2016 (follow)	<p>103-2 The management approach and its components. <i>Corporate identity</i> pages 67f., 69; <i>Relations with stakeholders</i> pages 137, 158f., 168.</p> <p>103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 67f., 69; <i>Relations with stakeholders</i> pages 137, 158f., 168.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model Art. 3, paragraph 1, letter b): the policies applied by the company Art. 3, paragraph 1, letter b): the policies applied 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 168.</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 71, 72f.; <i>Environmental accounts</i> page 256 Topic Boundary: main Group companies</p> <p>103-2 The management approach and its components. <i>Corporate identity</i> pages 71, 72f.; <i>Environmental accounts</i> page 256</p> <p>103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 71, 72f.; <i>Environmental accounts</i> page 256</p>	<p>Art. 4, paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries Art. 4 paragraph 1: measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced Art. 3 paragraph 1, letter a): the corporate management and organisation model Art. 3, paragraph 1, letter b): the policies applied by the company Art. 3, paragraph 1, letter b): the policies applied 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> page 200 and table no. 63; <i>Environmental accounts</i> pages 256, 263f., 265.</p> <p>301-2 Percentage of recycled input materials used to manufacture the organization's primary products and services. Non material: in light of the materials used (301-1), which are mainly chemical, the indicator is not material.</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 Art. 3 paragraph 2, letter c): the impact [...] on the environment 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 26-29, 35, 72f.; <i>Relations with stakeholders</i> page 158; <i>Relations with the environment</i> pages 178, 183. Topic Boundary: main Group companies; suppliers.</p> <p>103-2 The management approach and its components. <i>Corporate identity</i> pages 26-29, 35, 72f.; <i>Relations with stakeholders</i> page 158; <i>Relations with the environment</i> pages 178, 183.</p> <p>103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 26-29, 35, 72f.; <i>Relations with stakeholders</i> page 158; <i>Relations with the environment</i> pages 178, 183.</p>	<p>Art. 4, paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries Art. 4 paragraph 1: measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced Art. 3 paragraph 1, letter a): the corporate management and organisation model Art. 3, paragraph 1, letter b): the policies applied by the company Art. 3, paragraph 1, letter b): the policies applied by the company [...] and the results achieved through them</p>

<p>GRI 302: Energy 2016</p>	<p>302-1 Energy consumption within the organization. <i>Relations with stakeholders</i> page 126; <i>Relations with the environment</i> page 197.</p> <p>302-2 Energy consumption outside of the organization. <i>Relations with the environment</i> page 198.</p> <p>302-3 Energy intensity. <i>Relations with the environment</i> pages 197, 198.</p> <p>302-4 Reduction of energy consumption. <i>Relations with stakeholders</i> page 126; <i>Relations with the environment</i> pages 198, 199.</p> <p>302-5 Reductions in energy requirements of products and services. Non material: The Group does not sell products or services for which the indicator could be considered as materials.</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>
<p>TOPIC WATER</p>		
<p>GRI 103: Management approach 2016</p>	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate identity</i> pages 26-29, 35, 72f., <i>Relations with the environment</i> pages 178, 182, 191, 193, 200f. Topic Boundary: main Group companies.</p> <p>103-2 The management approach and its components. <i>Corporate identity</i> pages 26-29, 35, 72f., <i>Relations with the environment</i> pages 178, 182, 191, 193, 200f.</p> <p>103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 26-29, 35, 72f., <i>Relations with the environment</i> pages 178, 182, 191, 200f.</p>	<p>Art. 4, paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries Art. 4 paragraph 1: 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 Art. 3, paragraph 1, letter b): the policies applied 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 303: Water 2016</p>	<p>303-1 Total volume of water withdrawn, with a breakdown by source. The water consumed is all fresh water. <i>Relations with the environment</i> page 200 table no. 63; <i>Environmental accounts</i> pages 260, 260ff.</p> <p>303-2 Water sources significantly affected by withdrawal of water. <i>Relations with the environment</i> page 181.</p> <p>303-3 Percentage and total volume of water recycled and reused. <i>Relations with the environment</i> page 200 e table no. 63.</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>
<p>TOPIC BIODIVERSITY</p>		
<p>GRI 103: Management approach 2016</p>	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate identity</i> pages 71, 72f.; <i>Relations with the environment</i> page 180f. Topic Boundary: main Group companies.</p> <p>103-2 The management approach and its components. <i>Corporate identity</i> pages 72f.; <i>Relations with the environment</i> pages 180f., 194.</p> <p>103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 72f.; <i>Relations with the environment</i> pages 180f.</p>	<p>Art. 4, paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries Art. 4 paragraph 1: 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 Art. 3, paragraph 1, letter b): the policies applied 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 304: Biodiversity 2016</p>	<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 180f.</p> <p>304-2 Significant impacts of activities, products, and services on biodiversity. <i>Relations with the environment</i> pages 180f., 182, 187.</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>GRI 304: Biodiversity 2016 (follow)</p>	<p>304-3 Habitats protected or restored. <i>Relations with the environment</i> pages 180f., 182.</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 180f.</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 EMISSIONS</p>		
<p>GRI 103: Management approach 2016</p>	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate identity</i> pages 26-29, 71, 72f., <i>Relations with the environment</i> pages 178, 179f., 202. Topic Boundary: main Group companies.</p> <p>103-2 The management approach and its components. <i>Corporate identity</i> pages 26-29, 72f., <i>Relations with the environment</i> pages 178, 179f., 202</p> <p>103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 26-29, 72f., <i>Relations with the environment</i> pages 178, 179f., 202.</p>	<p>Art. 4, paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries</p> <p>Art. 4 paragraph 1: 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</p> <p>Art. 3, paragraph 1, letter b): the policies applied 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 305: Emissions 2016</p>	<p>305-1 Direct (Scope 1) GHG emissions. The CO₂ biogenic was calculated for the Environment area and in 2018 it was equal to 368,089 tonnes. <i>Relations with the environment</i> pages 203, 204 table no. 67; <i>Environmental accounts</i> pages 266f., 268.</p> <p>305-2 Energy indirect (Scope 2) GHG emissions. <i>Relations with the environment</i> pages 203, 204 table no. 67; <i>Environmental accounts</i> pages 266f.</p> <p>305-3 Other indirect (Scope 3) GHG emissions. <i>Relations with the environment</i> pages 203, 204 table no. 67.</p> <p>305-4 GHG emissions intensity. <i>Relations with the environment</i> pages 203, 204 table no. 67.</p> <p>305-5 Reduction of GHG emissions as a direct result of reduction initiatives. <i>Relations with the environment</i> pages 187, 198, 199, 200 table no. 62, 204 table no. 67.</p> <p>305-6 Emissions of ozone-depleting substances (ODS). <i>Relations with the environment</i> page 204; <i>Environmental accounts</i> page 263.</p> <p>305-7 Nitrogen oxides (NO_x), sulfur oxides (SO_x), and other significant air emissions. <i>Relations with the environment</i> page 204 table no. 66; <i>Environmental accounts</i> pages 266f.</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): greenhouse gas emissions</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): greenhouse gas emissions</p> <p>Art. 3 paragraph 2, letter b): pollutant emissions into the atmosphere</p>
<p>TOPIC EFFLUENTS AND WASTE</p>		
<p>GRI 103: Management approach 2016</p>	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate identity</i> pages 71, 72f.; <i>Relations with the environment</i> page 194; <i>Environmental accounts</i> page 256. Topic Boundary: main Group companies.</p> <p>103-2 The management approach and its components. <i>Corporate identity</i> pages 72f, <i>Relations with the environment</i> page 194; <i>Environmental accounts</i> page 256.</p> <p>103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 72f, <i>Relations with the environment</i> page 194; <i>Environmental accounts</i> page 256.</p>	<p>Art. 4, paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries</p> <p>Art. 4 paragraph 1: 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</p> <p>Art. 3, paragraph 1, letter b): the policies applied by the company</p> <p>Art. 3, paragraph 1, letter b): the policies applied 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. 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>Environmental accounts</i> page 262.</p> <p>306-2 Waste by type and disposal method. The total hazardous waste products is equal to 86,505.5 t; the total non-hazardous waste products is equal to 220,605.9 t (of which 159,478 is sludge, sand and gratings). The percentage of hazardous and non-hazardous waste sent for recovery is 42%. Differentiated collection obtained about 842 tonnes of paper in 2018 (-22% compared to 2017) and 485 tonnes of plastic (-24% compared to 2017). There is no detailed information at this time 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>Relations with the environment</i> page 190, <i>Environmental accounts</i> pages 266f., 267, 268.</p> <p>306-3 Total number and total volume of recorded significant spills. In 2018, 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. This disclosure covers waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII. Total weight for each of the following: hazardous waste transported, imported, exported, treated, and percentage of hazardous waste shipped internationally. Non-material: the Aquaser company transports and delivers non-hazardous waste.</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>		
	TOPIC	ENVIRONMENTAL COMPLIANCE		
	GRI 103: Management approach 2016	<p>103-1 Explanation of the material topic and its Boundary. <i>Corporate identity</i> pages 72f.; <i>Relations with stakeholders</i> page 158; <i>Relations with the environment</i> page 182. Topic Boundary: main Group companies.</p> <p>103-2 The management approach and its components. <i>Corporate identity</i> pages 72f.; <i>Relations with stakeholders</i> page 158; <i>Relations with the environment</i> page 182.</p> <p>103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 72f.; <i>Relations with stakeholders</i> page 158; <i>Relations with the environment</i> page 182.</p>	<p>Art. 4, paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries Art. 4 paragraph 1: 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 Art. 3, paragraph 1, letter b): the policies applied by the company</p> <p>Art. 3, paragraph 1, letter b): the policies applied 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>Relations with stakeholders</i> page 168; <i>Relations with the environment</i> page 182.</p>	<p>Art. 3, paragraph 1, letter b): the policies applied 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 26-29, 72f.; <i>Relations with stakeholders</i> page 137. <i>Relations with the environment</i> pages 180, 198, 203. 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 Art. 4 paragraph 1: measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced</p>		

<p>GRI 103: Management approach 2016 (follow)</p>	<p>103-2 The management approach and its components. <i>Corporate identity</i> pages 26-29, 72f.; <i>Relations with stakeholders</i> page 141ff.; <i>Relations with the environment</i> pages 180, 198, 203.</p> <p>103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 26-29, 72f.; <i>Relations with stakeholders</i> page 136f., 141ff.; <i>Relations with the environment</i> pages 180, 198, 203.</p>	<p>Art. 3 paragraph 1, letter a): the corporate management and organisation model Art. 3, paragraph 1, letter b): the policies applied by the company Art. 3, paragraph 1, letter b): the policies applied 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> 137, 141ff.; <i>Relations with the environment</i> pages 180, 198.</p> <p>308-2 Actual and potential negative environmental impacts in the supply chain and actions taken. <i>Relations with stakeholders</i> pages 141ff.; <i>Relations with the environment</i> pages 180, 198, 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, the supply and subcontracting chains 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 Art. 3 paragraph 2, letter c): the 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 72f.; <i>Relations with stakeholders</i> pages 144f., 157. Topic Boundary: main Group companies.</p> <p>103-2 The management approach and its components. <i>Corporate identity</i> pages 72f.; <i>Relations with stakeholders</i> pages 144f., 157.</p> <p>103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 72f.; <i>Relations with stakeholders</i> pages 144f., 157.</p>	<p>Art. 4, paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries Art. 4 paragraph 1: measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced Art. 3 paragraph 1, letter a): the corporate management and organisation model Art. 3, paragraph 1, letter b): the policies applied by the company Art. 3, paragraph 1, letter b): the policies applied 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 144f., 147 table no. 36, 148 table no. 37.</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 162.</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 running from two months before and three months after delivery 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. 392 employees in 2018 made use of parental leave, of whom 143 were men and 249 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 Art. 3 paragraph 2, letter d): aspects relating to staff management Art. 3 paragraph 2, letter d): aspects relating to staff management Art. 3, paragraph 2, 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	103-1 Explanation of the material topic and its Boundary. <i>Relations with stakeholders</i> pages 152f. Topic Boundary: main Group companies.	Art. 4, paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries Art. 4 paragraph 1: measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced Art. 3 paragraph 1, letter a): the corporate management and organisation model Art. 3, paragraph 1, letter b): the policies applied by the company Art. 3, paragraph 1, letter b): the policies applied by the company [...] and the results achieved through them
	103-2 The management approach and its components. <i>Relations with stakeholders</i> pages 152f.	
	103-3 Evaluation of the management approach. <i>Relations with stakeholders</i> pages 152f.	
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes. Report whether the notice period and provisions for consultation and negotiation are specified in collective agreements. <i>Relations with stakeholders</i> pages 152ff.	Art. 3, paragraph 2, letter d): method by which dialogue is carried out with the corporate parties
TOPIC		Occupational Health and Safety
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its Boundary. <i>Corporate identity</i> pages 26-29, 72f.; <i>Relations with stakeholders</i> pages 153, 155f., 158. Topic Boundary: main Group companies.	Art. 4, paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries Art. 4 paragraph 1: measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced Art. 3 paragraph 1, letter a): the corporate management and organisation model Art. 3, paragraph 1, letter b): the policies applied by the company Art. 3, paragraph 1, letter b): the policies applied by the company [...] and the results achieved through them
	103-2 The management approach and its components. <i>Corporate identity</i> pages 26-29, 72f.; <i>Relations with stakeholders</i> pages 153, 155f., 158.	
	103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 26-29, 72f.; <i>Relations with stakeholders</i> pages 153, 155f., 158.	
GRI 403: Occupational Health and Safety 2016	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 152, 154.	Art. 3 paragraph 2, letter c): the impact [...] on health and safety Art. 3 paragraph 2, letter d): aspects relating to staff management
	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 2018, the absenteeism rate is 3.8% (4.35% male absenteeism rate and 3.62% female absenteeism rate). <i>Relations with stakeholders</i> pages 143, 153, 154 chart no. 38, 155 table no. 40	Art. 3 paragraph 2, letter c): the impact [...] on health and safety Art. 3 paragraph 2, letter d): aspects relating to staff management
	403-3 Workers with high incidence or high risk of diseases related to their occupation. <i>Relations with stakeholders</i> page 156.	Art. 3 paragraph 2, letter c): the impact [...] on health and safety Art. 3 paragraph 2, letter d): aspects relating to staff management
	403-4 Health and safety topics covered in formal agreements with trade unions. <i>Relations with stakeholders</i> page 154.	Art. 3 paragraph 2, letter c): the impact [...] on health and safety Art. 3 paragraph 2, letter d): aspects relating to staff management [...] method by which dialogue is entertained with the corporate parties

TOPIC		TRAINING AND EDUCATION
GRI 103: Management approach 2016	<p>103-1 Explanation of the material topic and its Boundary. Corporate identity pages 72f.; Relations with stakeholders pages 156ff., 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 Art. 4 paragraph 1: measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced Art. 3 paragraph 1, letter a): the corporate management and organisation model Art. 3, paragraph 1, letter b): the policies applied by the company Art. 3, paragraph 1, letter b): the policies applied by the company [...] and the results achieved through them</p>
	<p>103-2 The management approach and its components. Corporate identity pages 72f.; Relations with stakeholders pages 156ff., 162.</p>	
	<p>103-3 Evaluation of the management approach. Corporate identity pages 72f.; Relations with stakeholders pages 156ff., 162.</p>	
GRI 404: Training and Education 2016	<p>404-1 Average hours of training per year per employee; by gender and employee category. Relations with stakeholders pages 159 chart no. 39, 160 table no. 41.</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. Relations with stakeholders page 156ff.</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 2018, under the scope of the current Staff Management System, all staff of the Group companies in the reporting period were assessed (100%). Relations with stakeholders pages 162f.</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. Relations with stakeholders pages 150, 162, 164. 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 Art. 4 paragraph 1: measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced Art. 3 paragraph 1, letter a): the corporate management and organisation model Art. 3, paragraph 1, letter b): the policies applied by the company Art. 3, paragraph 1, letter b): the policies applied by the company [...] and the results achieved through them</p>
	<p>103-2 The management approach and its components. Relations with stakeholders pages 150, 162, 164.</p>	
	<p>103-3 Evaluation of the management approach. Relations with stakeholders pages 150, 162, 164.</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. The figure, relative to the governing bodies of all companies in the scope of the consolidated non-financial Statement, is presented in the Report, divided up by gender; data on age and other diversity indicators is not available. Corporate identity pages 64f.; Relations with stakeholders pages 147 and chart no. 35 and table no. 36, 149f. and table no. 38, 164f.</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. Relations with stakeholders page 150 and chart no. 37.</p>	<p>Art. 3 paragraph 2, letter d): social aspects and aspects relating to staff management</p>

TOPIC		LOCAL COMMUNITIES
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its Boundary. <i>Corporate identity</i> pages 72f., 74-77; <i>Relations with stakeholders</i> pages 85-90, 91ff., 99, 103, 106, 107f., 109f., 129, 167f., 169f. Topic Boundary: main Group companies and various stakeholders.	Art. 4, paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries Art. 4 paragraph 1: measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced Art. 3 paragraph 1, letter a): the corporate management and organisation model Art. 3, paragraph 1, letter b): the policies applied by the company Art. 3, paragraph 1, letter b): the policies applied by the company [...] and the results achieved through them
	103-2 The management approach and its components. <i>Corporate identity</i> pages 72f., 74-77; <i>Relations with stakeholders</i> pages 85-90, 91ff., 99, 103f., 106, 107f., 109f., 129, 167f., 169f.	
	103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 72f., 74-77; <i>Relations with stakeholders</i> pages 85-90, 91ff., 99, 103f., 129, 167f., 169f.	
GRI 413: Local Communities 2016	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</i> pages 13ff.; <i>Corporate identity</i> pages 72f. and table no. 8, 74-77; <i>Relations with stakeholders</i> pages 85-90, 98, 99, 103f., 106, 107f., 109f., 126, 129ff., 132ff., 136ff., 141ff., 172; <i>Relations with the environment</i> pages 182, 188.	Art. 3 paragraph 2, letter c): the impact [...] on the environment and on health and safety
	413-2 Operations with significant actual and potential negative impacts on local communities. <i>Corporate identity</i> pages 74-77; <i>Relations with stakeholders</i> page 169; <i>Relations with the environment</i> page 183.	Art. 3 paragraph 2, letter c): the impact [...] on the environment and on health and safety
TOPIC		SUPPLIER SOCIAL ASSESSMENT
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its Boundary. <i>Corporate identity</i> pages 26-29, 72f. 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 Art. 4 paragraph 1: measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced Art. 3 paragraph 1, letter a): the corporate management and organisation model Art. 3, paragraph 1, letter b): the policies applied by the company Art. 3, paragraph 1, letter b): the policies applied by the company [...] and the results achieved through them
	103-2 The management approach and its components. <i>Corporate identity</i> pages 26-29, 72f.; <i>Relations with stakeholders</i> pages 141ff.	
	103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 26-29, 72f.; <i>Relations with stakeholders</i> pages 136f., 141ff.	
GRI 414: Supplier Social Assessment 2016	414-1 Percentage of new suppliers that were screened using social criteria. <i>Relations with stakeholders</i> pages 137, 141ff.	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 Art. 3 paragraph 2, letter c): the impact [...] on health and safety
	414-2 Negative social impacts in the supply chain and actions taken. <i>Relations with stakeholders</i> pages 141ff.	Art. 3 paragraph 2, letter c): the impact [...] on health and safety

TOPIC		PUBLIC POLICY
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its Boundary. <i>Relations with stakeholders</i> pages 167f. Topic Boundary: main Group companies.	Art. 4, paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries Art. 4 paragraph 1: measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced Art. 3 paragraph 1, letter a): the corporate management and organisation model Art. 3, paragraph 1, letter b): the policies applied by the company Art. 3, paragraph 1, letter b): the policies applied by the company [...] and the results achieved through them
	103-2 The management approach and its components. <i>Relations with stakeholders</i> pages 167f.	
	103-3 Evaluation of the management approach. <i>Relations with stakeholders</i> pages 167f.	
GRI 415: Public Policy 2016	415-1 Political contributions. Total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by Country and recipient/beneficiary. <i>Relations with stakeholders</i> page 168.	Art. 3, paragraph 2, letter f): fight against active and passive corruption
TOPIC		CUSTOMER HEALTH AND SAFETY
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its Boundary. <i>Corporate identity</i> pages 72f.; <i>Relations with stakeholders</i> pages 106, 107, 109ff., 169; <i>Relations with the environment</i> pages 187, 191. Topic Boundary: main Group companies; customers; community.	Art. 4, paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries Art. 4 paragraph 1: measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced Art. 3 paragraph 1, letter a): the corporate management and organisation model Art. 3, paragraph 1, letter b): the policies applied by the company Art. 3, paragraph 1, letter b): the policies applied by the company [...] and the results achieved through them
	103-2 The management approach and its components. <i>Corporate identity</i> pages 72f.; <i>Relations with stakeholders</i> pages 106, 107, 109ff., 169; <i>Relations with the environment</i> pages 187, 191.	
	103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 72f.; <i>Relations with stakeholders</i> pages 106, 107, 109ff., 169; <i>Relations with the environment</i> pages 187, 191.	
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories. <i>Corporate identity</i> pages 72f. and table no. 8; <i>Relations with stakeholders</i> pages 105f., 107f., 109ff.; <i>Relations with the environment</i> pages 187, 191.	Art. 3 paragraph 2, letter c): the impact [...] on health and safety
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services. <i>Relations with the environment</i> pages 172, 182.	Art. 3 paragraph 2, letter c): the impact [...] on health and safety
TOPIC		MARKETING AND LABELING
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its Boundary. <i>Relations with stakeholders</i> pages 85-90, 91ff, 94ff., 100, 103, 121, 123f., 125, 126, 143, 168. Topic Boundary: main Group companies; customers.	Art. 4, paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries Art. 4 paragraph 1: measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced Art. 3 paragraph 1, letter a): the corporate management and organisation model Art. 3, paragraph 1, letter b): the policies applied by the company Art. 3, paragraph 1, letter b): the policies applied by the company [...] and the results achieved through them
	103-2 The management approach and its components. <i>Relations with stakeholders</i> pages 91ff. 94ff, 95 table 13, 97 table 14, 100, 103, 111ff., 121, 122, 123f., 125, 126, 143, 168.	
	103-3 Evaluation of the management approach. <i>Relations with stakeholders</i> pages 91ff. 94ff., 100, 103, 121, 123f., 125, 126, 143, 168.	

<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 parameters relating to the quality of water distributed and in respect of the quality performance of the services managed (commercial, contractual and technical - of continuity), in the water area and energy area, subject to regulation by the sector authority, monitored by corporate procedures and communicated. <i>Relations with stakeholders</i> pages 91ff., 94ff., 95 table no. 13, 97 table nos. 14 and 15, 100 and table no. 19, 103, 105, 106 table no. 21, 109ff., 109 and table no. 24, 112f, and table no. 28, 115 table no. 29, 117 table no. 30, 120, 125, 126, 127 table no. 32; <i>Relations with the environment</i> page 191.</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 91ff., 94ff., 95 table no. 13, 97 table nos. 14, and 15, 100 and table no. 19, 109ff., 112f. and table no. 28, 115 table no. 29, 117 table no. 30, 121, 125, 126, 127 table no. 32, 168.</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 143, 168.</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 67f., 69, 72f.; <i>Relations with stakeholders</i> pages 123, 158f. Topic Boundary: main Group companies; customers.</p> <p>103-2 The management approach and its components. <i>Corporate identity</i> pages 67f., 69, 72f.; <i>Relations with stakeholders</i> pages 123, 158f.</p> <p>103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 67f., 69, 72f.; <i>Relations with stakeholders</i> pages 123, 158f.</p>	<p>Art. 4, paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries Art. 4 paragraph 1: measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced Art. 3 paragraph 1, letter a): the corporate management and organisation model Art. 3, paragraph 1, letter b): the policies applied by the company Art. 3, paragraph 1, letter b): the policies applied 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. Since the entry into force of Regulation EU 679/2016 on the protection of personal data, 39 relevant requests (requests for updating, cancellation, modification, refusal of consent, etc.) have been received through the dedicated channel for the exercise of data subjects’ rights. Three of these have led to the initiation of investigations by the Privacy Authority. To date, 2 out of 3 have been closed.</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 72f.; <i>Relations with stakeholders</i> pages 94ff., 100, 111ff., 168. Topic Boundary: main Group companies.</p> <p>103-2 The management approach and its components. <i>Corporate identity</i> pages 72f.; <i>Relations with stakeholders</i> pages 94ff., 100, 111ff., 121, 122, 126, 131, 168. <i>Relations with the environment</i> page 182.</p> <p>103-3 Evaluation of the management approach. <i>Corporate identity</i> pages 72f.; <i>Relations with stakeholders</i> pages 94ff., 100, 126, 111ff., 126, 168.</p>	<p>Art. 4, paragraph 1: the consolidated statements include the data of the parent company and its fully consolidated subsidiaries Art. 4 paragraph 1: measure necessary to ensure the understanding of the group business, its performance, results and the impact it produced Art. 3 paragraph 1, letter a): the corporate management and organisation model Art. 3, paragraph 1, letter b): the policies applied by the company 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 100 note 50, 122, 168; <i>Relations with the environment</i> page 182.</p>	<p><u>Art. 3, paragraph 1, letter b):</u> the policies applied by the company [...] and the results achieved through them</p>
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