



# Gri content index Connection with legislative decree 254/2016, SDGS and principles of the Global Compact (UNGC)

Iren S.p.A. reports the information mentioned in this GRI content index for the period 1 January 2023 - 31 December 2023 with reference to the GRI Standards.

Reference notes:

- in the column “Legislative Decree 254/16” are the GRI standard indicators that provide information related to the provisions of the Italian regulations on Non-Financial Reporting;
- the “UNGC” column shows the link with the 10 principles of the United Nations Global Compact. The dark-background number indicates the UNGC principle (➤ [SEE PAGE 360](#)) directly related to the specific indicator; the number on a light background indicates the indirectly related principle;
- the “SDGs” column shows how the disclosures in the GRI Standards relate to the 17 Sustainable Development Goals of the 2030 Agenda, whose number is given, according to the framework developed by GRI in the document “Linking the SDGs and the GRI Standards”.

| Indicator   | It L.D. 254/16   | UNGC | SDGs | Page reference/ Notes on possible omissions   |
|---|--|------|------|---|
| <b>GRI 1 - Foundation - version 2021</b>            |  |      |      |   |
| <b>GRI 2 – General Disclosures - version 2021</b>   |  |      |      |   |
| <b>The organisation and its reporting practices</b> |  |      |      |   |
| 2-1   | Organisational details   | •    |      | Cover, 14, Back Cover, 20, 25, 34   |
| 2-2   | Entities included in the organisation's sustainability reporting | •    |      | 14, 18, 362-364   |
| 2-3   | Reporting period, frequency and contact point                    | •    |      | 360, 398  |
| 2-4   | Restatements of information                                      | •    |      | 254   |
| 2-5   | External assurance   | •    |      | 363, 391-394  |
| <b>Activities and workers</b>                       |  |      |      |   |
| 2-6   | Activities, value chain and other business relationships         | •    |      | 14, 19-24, 138, 142, 176, 182, 183, 189, 190, 199-207, 252, 260-264, 270-275, 335-336, 339, 360 |
| 2-7   | Employees  | •    | 6    | 8, 10<br>23, 272-275, 291-293, 299-300, 310-312   |
| 2-8   | Workers who are not employees                                    | •    | 6    | 326   |

| Indicator                               | It L.D.<br>254/16   | UNGC | SDGs         | Page reference/<br>Notes on possible omissions  |
|---|---|------|--------------|---|
| <b>Governance</b>                       |   |      |              |   |
| 2-9                                     | Governance structure and composition  | •    | 5, 16        | 40, 44-53   |
| 2-10                                    | Nomination and selection of the highest governance body                     | •    | 5, 16        | 40, 44-45   |
| 2-11                                    | Chair of the highest governance body  |      | 16           | 40, 43-44, 47   |
| 2-12                                    | Role of the highest governance body in overseeing the management of impacts | •    | 16           | 40-44, 47-59, 120-123   |
| 2-13                                    | Delegation of responsibility for managing impacts                           |      |              | 40, 44-45   |
| 2-14                                    | Role of the highest governance body in sustainability reporting             | •    |              | 40-44, 50   |
| 2-15                                    | Conflicts of interest   |      | 16           | 40, 44-45, 51   |
| 2-16                                    | Communication of critical concerns  | •    |              | 40, 45, 56-57, 67, 120, 129   |
| 2-17                                    | Collective knowledge of the highest governance body                         |      |              | 40, 45, 47  |
| 2-18                                    | Evaluation of the performance of the highest governance body                | •    |              | 40, 44-45   |
| 2-19                                    | Remuneration policies   |      |              | 77  |
| 2-20                                    | Process to determine remuneration   |      | 16           | 48-49, 67, 77-79  |
| 2-21                                    | Annual total compensation ratio   |      |              | 295, 304  |
| <b>Strategy, policies and practices</b> |   |      |              |   |
| 2-22                                    | Statement on sustainable development strategy                               | •    |              | 9-11, 96-103, 113-117   |
| 2-23                                    | Policy commitments  |      | 10           | 16<br>40, 56, 59-61, 67-69, 80, 92, 120, 138, 165, 176, 183, 193, 213, 222, 250, 260, 288, 312, 317, 324, 333, 345, 347 |
| 2-24                                    | Embedding policy commitments  |      |              | 40, 44, 56, 60-61, 67, 70, 74, 77, 80, 102, 260, 263, 295, 300, 333, 339, 340   |
| 2-25                                    | Processes to remediate negative impacts                                     |      |              | 67, 70-71, 89, 120, 123, 250, 258, 260  |
| 2-26                                    | Mechanisms for seeking advice and raising concerns                          |      | 10           | 16<br>67, 70-71   |
| 2-27                                    | Compliance with laws and regulations  | •    | 7 8<br>10 10 | 16<br>120, 218, 219, 222, 246, 324, 325   |
| 2-28                                    | Membership associations   | •    |              | 120, 133-136  |
| <b>Stakeholder engagement</b>           |   |      |              |   |
| 2-29                                    | Approach to stakeholder engagement  | •    |              | 104, 120-127, 132, 237-239  |
| 2-30                                    | Collective bargaining agreements  | •    | 3 6          | 8<br>295, 304   |

| Indicator   | It L.D. 254/16  | UNGC | SDGs            | Page reference/<br>Notes on possible omissions |
|---|---|------|-----------------|--|
| <b>GRI 3 - Material Topics - version 2021</b>     |   |      |                 |  |
| 3-1   | Process to determine material topics  | •    |                 | 102-106  |
| 3-2   | List of material topics   | •    |                 | 102, 104-106                                   |
|   | Management of material topics   | •    |                 | 14, 19-20, 56-58, 67, 90, 107-112, 116-117     |
|   | Growth and value creation for the company and stakeholders                              |      | 2, 8            | 60, 138-159                                    |
|   | Solid, ethic and transparent governance for sustainable growth                          | •    | 10              | 16, 17, 40, 86-91                              |
|   | Efficient, reliable and secure management of processes and infrastructure               | •    | 7 8 9           | 60, 260, 267, 271-276, 277-282, 356            |
|   | Energy efficiency and renewable production to reduce environmental and economic impacts | •    | 7 8             | 7, 12, 13, 60, 162, 176-182                    |
|   | Circular economy and waste management   | •    | 7 8             | 12, 13, 60, 162, 193-208                       |
|   | Sustainable use of water resources  | •    | 7 8             | 6,14, 60, 162, 183-192                         |
|   | Decarbonization and reduction of emissions  | •    | 7 8             | 13, 60, 162, 165-175                           |
|   | Biodiversity  | •    | 7 8             | 14, 15, 60, 213-217                            |
| 3-3   | Sustainable development of the local areas and communities                              | •    |                 | 4, 11, 17, 60, 222-246                         |
|   | Innovation, digital transformation and smart cities                                     | •    | 7 8 9           | 9, 11, 13, 60, 263, 281, 345-356               |
|   | Responsibility and quality in service delivery and customer orientation                 | •    | 6               | 1, 6, 7, 11, 60, 250-280                       |
|   | Employment, development of human resources, welfare and industrial relations            | •    | 3 6             | 4, 8, 10, 60, 288, 295-305, 307-311, 324-325   |
|   | Occupational health and safety  | •    |                 | 3, 8, 60, 317-323                              |
|   | Diversity and inclusion   | •    | 6               | 5, 10, 60, 159, 312-316                        |
|   | Protection of human rights  | •    | 1 2<br>4 5      | 8, 10, 60, 80-85                               |
|   | Sustainable supply chain management   | •    | 3<br>4 5<br>6 7 | 8, 10, 13, 60, 333-344                         |
|   | Effective and transparent dialogue and communication with stakeholders                  | •    |                 | 16, 17, 60, 129-137                            |
| <b>Specific standards – Economic area</b>         |   |      |                 |  |
| <b>201 - Economic performance (2016 standard)</b> |   |      |                 |  |
| 201-1   | Direct economic value generated and distributed   |      | 7 8             | 8, 9, 14, 23-24, 138, 142                      |
| 201-2   | Financial implications and other risks and opportunities due to climate change          |      | 7 8             | 13, 62-66, 141-142                             |
| 201-3   | Defined benefit plan obligations and other retirement plans                             |      | 7 8             | 288, 294, Consolidated Financial Statements    |
| 201-4   | Financial assistance received from Government   |      | 7 8             | 145  |

| Indicator  |   | It L.D.<br>254/16 | UNGC  | SDGs      | Page reference/<br>Notes on possible omissions   |
|--|---|-------------------|-------|-----------|--|
| <b>202 - Market presence (2016 standard)</b>             |   |                   |       |           |  |
| 202-1  | Ratios of standard entry level wage by gender compared to local minimum wage    |                   | ⑥     | 1, 5, 8   | 295, 304   |
| 202-2  | Proportion of senior management hired from the local community                  |                   | ⑥     | 8         | 138, 142, 288, 292   |
| <b>203 - Impatti economici indiretti (standard 2016)</b> |   |                   |       |           |  |
| 203-1  | Infrastructure investments and services supported                               |                   |       | 5, 9, 11  | 14, 20, 23, 162, 164, 223-224, 235-237   |
| 203-2  | Significant indirect economic impacts   |                   |       | 1, 3, 8   | 138, 142   |
| <b>204 – Procurement practices (2016 standard)</b>       |   |                   |       |           |  |
| 204-1  | Proportion of spending on local suppliers                                       |                   |       | 8         | 14, 19, 20-23, 333, 342-344  |
| <b>205 - Anti-Corruption (2016 standard)</b>             |   |                   |       |           |  |
| 205-1  | Operations assessed for risks related to corruption                             | •                 | ⑩ ⑩   | 16        | 67,75  |
| 205-2  | Communication and training about anti-corruption policies and procedures        | •                 | ⑩ ⑩   | 16        | 67, 70, 75-76  |
| 205-3  | Confirmed incidents of corruption and actions taken                             | •                 | ⑩ ⑩   | 16        | 67, 76   |
| <b>206 - Anticompetitive behaviours (2016 standard)</b>  |   |                   |       |           |  |
| 206-1  | Legal actions for anticompetitive behaviour, anti-trust, and monopoly practices |                   |       | 16        | 250, 259   |
| <b>207 - Tasse (standard 2019)</b>                       |   |                   |       |           |  |
| 207-1  | Approach to tax   |                   |       | 1, 10, 17 | 138, 144-145   |
| 207-2  | Tax governance, control and risk management                                     |                   |       | 1, 10, 17 | 138, 144-145   |
| 207-3  | Stakeholder engagement and management of concerns related to tax                |                   |       | 1, 10, 17 | 138, 144-145   |
| 207-4  | Country-by-country reporting  |                   |       | 1, 10, 17 | 138, Single jurisdiction: Italy<br>For items i, ii, iii, information in this Report. For items iv and vi to x, information in the Consolidated Financial Statements. |
| <b>Specific standards – Environmental area</b>           |   |                   |       |           |  |
| <b>301 – Materials (2016 standard)</b>                   |   |                   |       |           |  |
| 301-1  | Materials used by weight or volume  | •                 | ⑦ ⑧ ⑨ | 6, 8, 12  | 218  |
| 301-2  | Recycled input materials used   | •                 | ⑦ ⑧ ⑨ | 8, 12     | 218  |
| 301-3  | Reclaimed products and their packaging materials                                | •                 | ⑦ ⑧ ⑨ | 8, 12     | Not pertinent in relation to Group activities  |

| Indicator  | It L.D. 254/16  | UNGC | SDGs  | Page reference/<br>Notes on possible omissions |  |
|--|---|------|-------|--|--|
| <b>302 - Energy (2016 standard)</b>              |   |      |       |  |  |
| 302-1  | Energy consumption within the organisation  | •    | ⑦ ⑧ ⑨ | 7, 8, 12, 13                                   | 14, 19, 20, 22, 24, 165-167, 209   |
| 302-2  | Energy consumption outside of the organisation  | •    | ⑦ ⑧ ⑨ | 7, 8, 12, 13                                   | 176, 179, 209-212  |
| 302-3  | Energy intensity  | •    | ⑦ ⑧ ⑨ | 7, 8, 12, 13                                   | Ratio between direct energy consumption and energy produced (TOE/MWh): 0.13  |
| 302-4  | Reduction of energy consumption   | •    | ⑦ ⑧ ⑨ | 7, 8, 12, 13                                   | 14, 20, 22, 24, 176, 178-180   |
| 302-5  | Reductions in energy requirements for products and services   | •    | ⑦ ⑧ ⑨ | 7, 8, 12, 13                                   | 176, 180-182   |
| <b>303 - Water and effluents (2018 standard)</b> |   |      |       |  |  |
| 303-1  | Interactions with water as a shared resource  |      | ⑦ ⑧ ⑨ | 6, 12  | 183-186, 260, 277  |
| 303-2  | Management of water discharge-related impacts   | •    | ⑦ ⑧ ⑨ | 6  | 183, 186, 216  |
| 303-3  | Water withdrawal  | •    | ⑦ ⑧ ⑨ | 6  | 14,19, 22, 24, 183-185    From the analysis of the "Aqueduct water risk atlas" of the World Resources Institute, withdrawals, discharges and consumption do not occur in areas with water stress |
| 303-4  | Water discharge   | •    | ⑦ ⑧ ⑨ | 6  | 186    From the analysis of the "Aqueduct water risk atlas" of the World Resources Institute, withdrawals, discharges and consumption do not occur in areas with water stress                    |
| 303-5  | Water consumption   | •    | ⑦ ⑧ ⑨ | 6  | 186    From the analysis of the "Aqueduct water risk atlas" of the World Resources Institute, withdrawals, discharges and consumption do not occur in areas with water stress                    |
| <b>304 - Biodiversity (2016 standard)</b>        |   |      |       |  |  |
| 304-1  | Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas | •    | ⑦ ⑧   | 6, 14, 15                                      | 213, 217    Qualitative reporting, subject managed in accordance with the regulations applicable to the Group's activities   |
| 304-2  | Significant impacts of activities, products, and services on biodiversity   | •    | ⑦ ⑧   | 6, 14, 15                                      | 213, 215-216   |
| 304-3  | Habitats protected or restored  | •    | ⑦ ⑧   | 6, 14, 15                                      | 213, 215-216   |
| 304-4  | IUCN Red List species and national conservation lists species with habitats in areas affected by operations                               | •    | ⑦ ⑧   | 6, 14, 15                                      | 213, 217   |
| <b>305 - Emissions (2016 standard)</b>           |   |      |       |  |  |
| 305-1  | Direct (Scope 1) GHG emissions  | •    | ⑦ ⑧ ⑨ | 3, 12, 13, 14, 15                              | 22, 167-170, 211   |
| 305-2  | Energy indirect (Scope 2) GHG emissions   | •    | ⑦ ⑧ ⑨ | 3, 12, 13, 14, 15                              | 22, 170  |
| 305-3  | Other indirect (Scope 3) GHG emissions  | •    | ⑦ ⑧ ⑨ | 3, 12, 13, 14, 15                              | 171-172  |

| Indicator  | It L.D.<br>254/16  | UNGC | SDGs  | Page reference/<br>Notes on possible omissions |  |
|--|--|------|-------|--|--|
| 305-4  | GHG emissions intensity  | •    | ⑦ ⑧ ⑨ | 13, 14, 15                                     | 14, 20, 22, 170                                |
| 305-5  | Reduction of GHG emissions   | •    | ⑦ ⑧ ⑨ | 13, 14, 15                                     | 22, 174-175, 209                               |
| 305-6  | Emissions of ozone-depleting substances (ODS)  | •    | ⑦ ⑧ ⑨ | 3, 12  | 169  |
| 305-7  | Nitrogen oxides (NOx), sulphur oxides (SOx) and other significant air emissions                    | •    | ⑦ ⑧ ⑨ | 3, 12, 14, 15                                  | 172, 211                                       |
| <b>306 - Waste (2020 standard)</b>                             |  |      |       |  |  |
| 306-1  | Waste generation and significant waste-related impacts   | •    | ⑦ ⑧   | 3, 6, 11, 12, 14                               | 194-208  |
| 306-2  | Management of significant waste-related impacts  | •    | ⑦ ⑧   | 3, 6, 11, 12                                   | 194-208  |
| 306-3  | Waste generated  | •    | ⑦ ⑧   | 3, 6, 11, 12, 14                               | 22, 194-196                                    |
| 306-4  | Waste diverted from disposal   | •    | ⑦ ⑧   | 3, 11, 12                                      | 197, 208                                       |
| 306-5  | Waste directed to disposal   | •    | ⑦ ⑧   | 3, 6, 11, 12                                   | 197-198, 208                                   |
| <b>308 – Supplier environmental assessment (2016 standard)</b> |  |      |       |  |  |
| 308-1  | New suppliers that were screened using environmental criteria                                      | •    | ⑧     |  | 333, 337                                       |
| 308-2  | Negative environmental impacts in the supply chain and actions taken                               | •    | ⑧     |  | 333, 336-337                                   |
| <b>Specific standards – Social area</b>                        |  |      |       |  |  |
| <b>401 – Employment (2016 standard)</b>                        |  |      |       |  |  |
| 401-1  | New employee hires and employee turnover   | •    | ⑥     | 5, 8, 10                                       | 14, 20, 23, 292, 293-294, 326, 331             |
| 401-2  | Benefits provided to full-time employees that are not provided to temporary or part-time employees | •    | ⑥     | 3, 5, 8  | 295, 304, 307                                  |
| 401-3  | Parental leave   | •    | ⑥     | 5, 8   | 312, 316                                       |
| <b>402 – Labor/Management Relations (2016 standard)</b>        |  |      |       |  |  |
| 402-1  | Minimum notice periods regarding operational changes   | •    | ③     | 8  | 324-325  |
| <b>403 – Occupational health and safety (2018 standard)</b>    |  |      |       |  |  |
| 403-1  | Occupational health and safety management system   |      | ③     | 8  | 317, 318, 333, 342                             |
| 403-2  | Hazard identification, risk assessment, and incident investigation                                 |      | ③     | 8  | 294, 317, 319, 333, 342                        |
| 403-3  | Occupational health services   |      | ③     | 8  | 317, 318, 321, 333                             |
| 403-4  | Worker participation, consultation, and communication on occupational health and safety            | •    | ③     | 8, 16  | 317, 319    Data pertaining to Group employees |

| Indicator   | It L.D. 254/16   | UNGC | SDGs           | Page reference/<br>Notes on possible omissions  |
|---|--|------|----------------|---|
| 403-5   | Worker training on occupational health and safety  | 3    | 8              | 295, 303, 317, 322, 333, 340  |
| 403-6   | Promotion of worker health   | 3    | 3              | 307, 309-310    Data pertaining to Group employees  |
| 403-7   | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships  | 3    | 8              | 333, 340  |
| 403-8   | Workers covered by an occupational health and safety management system   | 3    | 8              | 317, 318, 333, 341  |
| 403-9   | Work-related injuries  | •    | 3              | 3, 8, 16<br>14, 22, 23, 24, 317, 320-321, 332, 342    Work-related injury rates relating to Group personnel |
| 403-10  | Work-related ill health  | •    | 3              | 3, 8, 16<br>321, 322    Data pertaining to Group employees  |
| <b>404 – Training and education (2016 standard)</b>                           |  |      |                |   |
| 404-1   | Average hours of training per year per employee  | •    | 6              | 4, 5, 8, 10<br>14, 19, 23, 295, 300-301   |
| 404-2   | Programs for upgrading employee skills and transition assistance programmes                                    | •    | 6              | 8<br>288, 295, 297  |
| 404-3   | Percentage of employees receiving regular performance and career development reviews                           | •    | 6              | 5, 8, 10<br>23, 24, 295, 297, 305   |
| <b>405 - Diversity and equal opportunities (2016 standard)</b>                |  |      |                |   |
| 405-1   | Diversity of governance bodies and employees   | •    | 6              | 5, 8<br>23, 24, 288, 290-291, 312, 315-316, 326, 328  |
| 405-2   | Ratio of basic salary and remuneration of women to men   |      | 6              | 5, 8, 10<br>312, 317, 326, 331  |
| <b>406 – Non-discrimination (2016 standard)</b>                               |  |      |                |   |
| 406-1   | Incidents of discrimination and corrective actions taken   | •    | 6              | 5, 8<br>80, 312   |
| <b>407 – Freedom of association and collective bargaining (2016 standard)</b> |  |      |                |   |
| 407-1   | Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | •    | 1 3            | 8<br>80, 83-84, 333, 340  |
| <b>408 - Child labour (2016 standard)</b>                                     |  |      |                |   |
| 408-1   | Operations and suppliers at significant risk for incidents of child labour                                     | •    | 1 5            | 8, 16<br>80, 83-84, 333, 335  |
| <b>409 - Forced or compulsory labour (2016 standard)</b>                      |  |      |                |   |
| 409-1   | Operations and suppliers at significant risk of incidents of forced or compulsory labour                       | •    | 1 4            | 8<br>80, 83-84, 333, 335  |
| <b>410 - Security practices (2016 standard)</b>                               |  |      |                |   |
| 410-1   | Security personnel trained in human rights policies or procedures  | •    | 1 2 3<br>4 5 6 | 16<br>Not pertinent in relation to Group activities   |

| Indicator   |   | It L.D.<br>254/16 | UNGC  | SDGs     | Page reference/<br>Notes on possible omissions             |
|---|---|-------------------|-------|----------|--|
| <b>411 - Rights of indigenous peoples (2016 standard)</b> |   |                   |       |          |  |
| 411-1   | Incidents of violations involving rights of indigenous peoples                                | •                 | ①     | 2        | Not pertinent given the location of the Group's activities |
| <b>413 - Local communities (2016 standard)</b>            |   |                   |       |          |  |
| 413-1   | Operations with local community engagement, impact assessments, and development programs      | •                 | ①     |          | 222, 244-246   |
| 413-2   | Operations with significant actual and potential negative impacts on local communities        | •                 | ①     | 1, 2     | 222, 244-246   |
| <b>414 - Supplier social assessment (2016 standard)</b>   |   |                   |       |          |  |
| 414-1   | New suppliers that were screened using social criteria  | •                 | ① ② ⑥ | 5, 8, 16 | 333, 344   |
| 414-2   | Negative social impacts in the supply chain and actions taken                                 | •                 | ① ② ⑥ | 5, 8, 16 | 333, 339   |
| <b>415 - Public policy (2016 standard)</b>                |   |                   |       |          |  |
| 415-1   | Political contributions   | •                 |       | 16       | 120, 132-133   |
| <b>416 - Customer health and safety (2016 standard)</b>   |   |                   |       |          |  |
| 416-1   | Assessment of the health and safety impacts of product and service categories                 | •                 |       |          | 222, 244, 260, 261, 277, 279                               |
| 416-2   | Incidents of non-compliance concerning the health and safety impacts of products and services | •                 |       | 16       | 250, 258   |
| <b>417 - Marketing and labeling (2016 standard)</b>       |   |                   |       |          |  |
| 417-1   | Requirements for product and service information and labeling                                 | •                 |       | 12       | Not pertinent in relation to Group activities              |
| 417-2   | Incidents of non-compliance concerning product and service information and labeling           | •                 |       | 16       | 250, 258   |
| 417-3   | Incidents of non-compliance concerning marketing communications                               | •                 |       | 16       | 250, 258   |
| <b>418 - Customer privacy (2016 standard)</b>             |   |                   |       |          |  |
| 418-1   | Substantiated complaints concerning breaches of customer privacy and losses of customer data  | •                 |       | 16       | 89-90  |
| <b>Electric Utilities Supplement</b>                      |   |                   |       |          |  |
| EU-1  | Installed capacity  | •                 |       |          | 14, 18-19, 26, 176-177                                     |
| EU-2  | Net energy output   | •                 |       |          | 14, 19-20-21, 26-27, 176                                   |
| EU-3  | Number of customers   |                   |       |          | 26, 250  |
| EU-4  | Length of transmission and distribution networks  |                   |       |          | 14, 18, 20, 26, 260, 268                                   |



| Indicator | It L.D. 254/16  | UNGC | SDGs | Page reference/ Notes on possible omissions   |
|-----------|---|------|------|---|
| EU-5      | Compliance with the Kyoto Protocol  | •    |      | Level of compliance: 4%   |
| EU-10     | Planned capacity  |      |      | 138-139   |
| EU-11     | Average output of heat production plants  | •    |      | Co-generation, boilers and thermoelectric plants: 74%<br>Waste-to-energy plants 77%       |
| EU-12     | Transmission and distribution losses as a percentage of total energy  | •    |      | 260, 268  |
| EU-13     | Habitats restored (offsetting)  | •    |      | 213, 215-216  |
| EU-15     | Percentage of employees eligible to retire in the next 5 to 10 years  |      |      | 288, 294  |
| EU-17     | Hours worked by contractor and subcontractor employees  |      |      | 333, 340-341  |
| EU-18     | Health and safety training programmes carried out for contractor and subcontractor employees                            | •    |      | 333, 341  |
| EU-22     | Number of people physically displaced following the construction of new plants and economical compensation              | •    |      | 222, 246  |
| EU-25     | Number of injuries and fatalities to the public involving Company assets  | •    |      | 222, 246  |
| EU-26     | Percentage of population not served in the electricity distribution area  |      |      | The Group serves the entire population of the local areas in which it manages the service |
| EU-27     | Number of residential disconnections for non-payment, broken down by duration of disconnection and by regulatory regime |      |      | 260, 269  |
| EU-28     | Power outages: average number of interruptions per LV customer (N1)   |      |      | 260, 269  |
| EU-29     | Power outages: cumulative downtime (D1)   |      |      | 260, 269  |
| EU-30     | Average plant availability factor   | •    |      | Co-generation plants: 45%<br>Waste-to-energy plants: 90%                                  |

## Material topics and GRI standards

| Priority topics   | Indicators  |
|---|---|
| Growth and value creation for the company and stakeholders              | 2-6; 2-23;<br>3-3;<br>201-1; 201-2; 201-4; 202-2; 203-2; 207-1; 207-2; 207-3;<br>207-4  |
| Solid, ethical and transparent governance for sustainable growth        | 2-9; 2-10; 2-11; 2-12; 2-13; 2-14; 2-15; 2-16; 2-17; 2-18;<br>2-19; 2-20; 2-23; 2-24; 2-25; 2-26;<br>3-3;<br>201-2; 205-1; 205-2; 205-3;<br>418-1 |
| Efficient, reliable and safe management of processes and infrastructure | 2-6; 2-23; 2-24; 2-25;<br>3-3;<br>303-1;<br>416-1   |

| Priority topics   | Indicators   |
|---|--|
| Employment, development of human resources, welfare and industrial relations            | 2-7; 2-21; 2-23; 2-24; 2-27; 2-30;<br>3-3;<br>201-3; 202-1; 202-2;<br>401-1; 401-2; 402-1; 403-5; 403-6; 404-1; 404-2; 404-3;<br>405-1       |
| Energy efficiency and renewable production to reduce environmental and economic impacts | 2-6; 2-23;<br>3-3;<br>302-2; 302-4; 302-5  |
| Innovation, digital transformation and smart cities                                     | 2-23;<br>3-3   |
| Circular economy and waste management   | 2-6; 2-23;<br>3-3;<br>306-1; 306-2; 306-3; 306-4; 306-5  |
| Sustainable use of water resources  | 2-6; 2-23;<br>3-3;<br>303-1; 303-2; 303-3; 303-4; 303-5  |
| Decarbonization and reduction of emissions  | 2-23;<br>3-3;<br>302-1; 302-2; 305-1; 305-2; 305-3; 305-4; 305-5; 305-6;<br>305-7  |
| Sustainable development of the local areas and communities                              | 2-23; 2-27;<br>3-3;<br>203-1;<br>413-1; 413-2  |
| Responsibility and quality in service delivery and customer orientation                 | 2-6; 2-23; 2-25;<br>3-3;<br>206-1;<br>406-1; 416-2; 417-2; 417-3   |
| Occupational health and safety  | 2-23;<br>3-3;<br>403-1; 403-2; 403-3; 403-4; 403-5; 403-7; 403-8; 403-9;<br>403-10   |
| Diversity and inclusion   | 2-23;<br>3-3;<br>401-3; 405-1; 405-2; 406-1  |
| Protection of human rights  | 2-23; 2-24;<br>3-3;<br>406-1; 407-1; 408-1; 409-1  |
| Effective and transparent dialogue and communication with stakeholders                  | 2-12; 2-14; 2-16; 2-23; 2-25; 2-27; 2-28; 2-29;<br>3-3;<br>415-1   |
| Sustainable management of the supply chain  | 2-6; 2-23; 2-24;<br>3-3;<br>204-1;<br>308-1; 308-2;<br>403-1; 403-2; 403-3; 403-5; 403-7; 403-8; 403-9; 407-1;<br>408-1; 409-1; 414-1; 414-2 |
| Biodiversity  | 2-23;<br>3-3;<br>304-1; 304-2; 304-3; 304-4  |