

## 3. Company information

### 3.1 OWN WORK FORCE ESRS S1

**ESRS S1** The information and data presented in this section refers to employees who have a direct contract with Acea Group companies.

**ESRS 2 SBM-2** The personnel of Group companies represent a key stakeholder, whose contribution is central to the pursuit of industrial objectives. To give due consideration to the interests, opinions and rights of employees, the Company has set up a procedure for consulting trade unions representing the interests and demands of workers.

**ESRS 2 SBM-3** The definition of the relevant impacts, risks and opportunities (IROs) with reference to its own workforce involved the direct involvement of employees and trade unions, who participated in the multi-stakeholder focus group to assess the impacts, and ERM managers and focal points of the Human Resources and Organisation function who participated in the risk assessment process. IROs have been defined in line with the corporate strategy that reaffirms the Group's commitment to valuing people and protecting human rights, a strategy outlined in the Sustainability Plan, which includes the "Centrality of People" objective with lines of action relating to: employee welfare, skills development, people engagement, diversity and inclusion, and employee health and safety. Relevant negative impacts on the issue refer to specific events that may occur in Group companies (e.g. accidents at work, incidents of discrimination, etc.). With regard to the relevant positive impacts, the Group is committed to adequate remuneration, operates in compliance with labour regulations and has performance management systems in place.

Acea also promotes the development of professional skills through a structured training process that starts with a needs analysis to define targeted training courses (in technical, managerial, governance, digital and occupational safety); Acea promotes the application of the principles of inclusion and enhancement of diversity in all human resources management processes (selection, training, development, welfare, etc.), including through dedicated initiatives. Included among these is the Group's Welfare Plan, identifying six fundamental pillars relating to health, work-life balance, emotional and physical well-being, supplementary pensions, income support measures and family, with special attention paid to social solidarity.

Significant risks related to employees, which emerged from the risk assessment process, relate to the difficulties the Group may encounter in finding key competencies for business processes and the climate of potential conflict with the trade union partners representing the world of work.

To give due consideration to the needs of all Group employees, the risk assessment also covered the companies operating in Latin America, with specific reference to the protection of working conditions and equity, diversity and inclusion issues. The relevant IROs that emerged from the dual materiality process, therefore, concern all Group employees.

In 2024, the Acea Group was not involved in activities that exposed its employees to the risk of child, forced or compulsory labour.



Subtopic	Sub-subtopic	IRO	Description	Positive/Negative/ Current/Potential	Time frame	Value chain
Working conditions	Appropriate salaries	I impact	Appropriate salaries to ensure safe and decent living conditions	+	medium	• own operations
Equal treatment and equal opportunities for all	Training and skills development	I impact	Professional fulfilment/satisfaction and enhancement of individual skills	+	medium	• own operations
Working conditions	Work-life balance	I impact	Improving corporate well-being through welfare and work-life balance initiatives	+	medium	• own operations
Working conditions	Health and safety	I impact	Occupational accidents with health consequences for Group personnel	-	long	• own operations
Working conditions	Secure employment	I impact	Critical issues related to working conditions and the work environment impacting the internal climate	-	medium	• own operations
Equal treatment and equal opportunities for all	Gender equality and equal pay for work of equal value	I impact	Deterioration in the psycho-physical well-being of staff as a result of any episodes of discrimination and incidents affecting the dignity of persons	-	short	• own operations
Working conditions	Freedom of association, existence of works councils and workers' rights to information, consultation and participation	R risk	Climate of potential conflict with trade union partners representing the world of work		medium	• own operations
Equal treatment and equal opportunities for all	Training and skills development	R risk	Difficulties in sourcing and attracting resources with key competencies to ensure the continuity of business processes		medium	• own operations

+ Positive impact; - Negative impact; ○ Effective; ○ Potential

### 3.1.1 POLICIES AND PROCESSES RELATED TO THE OWN WORKFORCE

**ESRS S1-1** The Charter of the Person and Participation signed by Acea with the trade unions is the reference protocol for managing relations with employees and defines common values and commitments to ensure adequate working environments, the enhancement of skills, well-being and work-life balance, and a culture of safety at work. The protocol promotes the participation of trade union representatives in company labour relations system on issues related to training, health and safety, professional retraining, welfare, inclusion and equal opportunities.

The Acea Group's commitment to the protection of human rights is formalised in the applicable value documents, specifically, the Code of Ethics and the Human Rights Policy described in the General Information in the paragraph on Group policies, and is supported by a collegiate body - the Ethics Officer - who manages the reporting system and monitors compliance with the values. The Human Rights Policy sets out principles for the protection of workers'

fundamental rights, such as the rejection of child and forced labour, the guarantee of adequate working conditions and remuneration, non-discrimination on the basis of gender, age, ethnicity, sexual orientation and identity, disability, religious faith or other individual characteristics, the fight against physical and psychological violence, sexual harassment and bullying in the workplace - further reiterated in the Equality, Diversity & Inclusion Policy - health, safety and psycho-physical well-being in the workplace. The Policy has been defined according to the main references on the subject, including the International Charter of Human Rights, the United Nations Guiding Principles on Business and Human Rights, the OECD Guidelines, the International Labour Organisation Declaration on Fundamental Principles and Rights at Work and the ILO Core Conventions and the Global Compact, and on the internal regulatory assumptions already existing in Acea, including those on anti-corruption, fair competition, privacy protection, etc. With specific reference to the issues of diversity and inclusion, Group policies are implemented through specific procedures, including the Diversity & Inclusion Plan and the Diversity & Inclusion Protocol, with a system defined by the Holding company that has obtained

gender equality certification. For a description of the Group policies, reference is made to paragraph 1.5 of the document.

In 2024, Acea Ambiente, areti, Acea Ato 2, Acea Infrastructure and Acea Energia also obtained gender equality certification in accordance with UNI PdR 125:2022. During the year, and in line with the process started with the adoption of the Charter of the Person and Participation, Acea signed the Code for responsible companies in favour of maternity, promoted by the Ministry for Family, Natality and Equal Opportunities, which provides for various areas of intervention, including: career continuity for mothers, prevention and care of health needs, balancing work time and methods with private life, and support for child care and education expenses.

In 2024, the Acea Group obtained Top Employers Italia Certification for the third consecutive year, serving as recognition of corporate excellence in HR policies and strategies and their implementation, with the aim of contributing to the well-being of people, improving the environment and the world of work.

With regard to occupational safety, most Group companies have implemented an Occupational Safety and Health Management System certified in accordance with UNI ISO 45001:2023.

**ESRS S1-2** Aware of the role that dialogue with workers' representatives plays in the correct management of industrial relations, Acea has adopted a high-profile model managed by the Parent Company's Human Resources and Organisation department, which has operational responsibility for ensuring that the involvement of workers' representatives takes place and that the results guide the company's approach. The model is based on systematic discussion and participation and provides for bilateralism that take the form of the establishment of Committees, Bodies, Commissions and Work groups, made up of members of the company and representatives identified by the trade unions. These joint bodies, which meet in response to specific needs, are responsible for training, retraining, welfare, inclusion and equal opportunities. During the year, social partners were involved in meetings aimed at providing them with information or initiating discussions on the following specific issues: valuing people, adapting workspaces, revising working hours to meet the new needs of the production context, smart working and desk sharing, and training financed by inter-professional bodies for continuous training, to which Acea belongs. Trade unions at national, regional, territorial and company level were also involved in a specific event to present the 2024-2028 Business Plan.

In line with regulatory requirements, workers representatives are regularly involved in matters relating to occupational health and safety management through the Unitary Trade Union Representatives (RSU) and the Workers' Safety and Environmental Representatives (RLSA).

Specifically, in 2024, Acea launched the internal communication campaign "Every gesture can make a difference" aimed at raising staff awareness on work safety issues. The campaign also included an internal survey, carried out in cooperation with INAIL, the workers' safety representatives and the company doctor, aimed at understanding workers' perceptions of the risks they are exposed to in the workplace and identifying possible improvement measures.

**ESRS S1-3** In order to adequately address the impacts, particularly any negative ones that it may generate with staff, Acea has adopted structured employee relations management processes. Specifically, the Human Resources and Organisation function, in coordination with the Group companies, is responsible for:

- the in service management on behalf of the subsidiaries, of the administration of the personnel employed by them;
- defining the remuneration policy, which includes performance appraisal processes and meritocratic plans;
- managing industrial relations;
- defining the lines for developing training plans, starting from a survey of the training needs of Group personnel;
- Setting commitments and plans for promoting inclusion and valuing diversity.

With regard to safety in the workplace, the Health, Quality, Safety and Environment department of the Parent Company provides coordination and guidance on the subject, monitoring Group companies on the application of regulations, guidelines and corporate policies, and draws up the Group's accident report on a central and annual basis. Each company has direct responsibility for the operational management of safety and takes care of training staff, monitoring accidents and assessing the risks to the workers, preparing the Risk Assessment Document (RAD).

With reference to employees' reports on alleged breaches of the principles set out in the Code of Ethics and in the Policy on Human Rights at Work, Acea has activated the "Comunica Whistleblowing" platform, which guarantees the highest degree of confidentiality and privacy in the processing of communications. Reports are forwarded to the Ethics Officer, who takes charge of them and carries out the appropriate investigations. Employees may also send communications to the Human Resources and Organisation department that are acknowledged by the relevant departments.

The Group has also set up specific communication channels, including dedicated e-mail addresses available on the company intranet, to allow workers to express concerns about injuries and accident rates. The issues raised are examined and addressed through structured processes, which include analysing the reports, identifying appropriate solutions and verifying the effectiveness of the actions taken. The results of the analyses are monitored and reported to management to ensure continuous improvement.

To ensure that workers are aware of the existence of these tools, Acea informs staff through the corporate intranet portal and specific awareness and training campaigns. With reference to these communication channels, regular surveys are conducted to assess the perception of their use and collect feedback on their effectiveness.



### 3.1.2 OBJECTIVES, ACTIONS AND RESOURCES RELATED TO THE OWN WORKFORCE

ESRS S1-4; ESRS S1-5; ESRS 2 MDR-T; ESRS 2 MDR-A





With a view to managing the relevant impacts, risks and opportuni-

ties related to the issue, the Group has formalised specific strategic objectives included in the Sustainability Plan, in line with the policies adopted, which also outlines the actions for the lines of action developed by operating companies. Opex of approximately EUR 2.4 million was realised in 2024 for these strategic lines.

Action lines ▼	Action ▼	IRO ▼	Description ▼
Employee well-being	<ul style="list-style-type: none"> <li>Welfare enhancement</li> </ul>	<ul style="list-style-type: none"> <li>I</li> <li>I</li> </ul>	<ul style="list-style-type: none"> <li>Improving corporate well-being through welfare and work-life balance initiatives</li> <li>Critical issues related to working conditions and the work environment impacting the internal climate</li> </ul>
Skills development	<ul style="list-style-type: none"> <li>Corporate Academy</li> <li>Training</li> </ul>	<ul style="list-style-type: none"> <li>R</li> <li>I</li> </ul>	<ul style="list-style-type: none"> <li>Difficulties in sourcing and attracting resources with key competencies to ensure the continuity of business processes</li> <li>Professional fulfilment/satisfaction and skills enhancement</li> </ul>
People Engagement	<ul style="list-style-type: none"> <li>People Survey</li> <li>Involvement of operational staff</li> </ul>	<ul style="list-style-type: none"> <li>I</li> </ul>	<ul style="list-style-type: none"> <li>Professional fulfilment/satisfaction and skills enhancement</li> </ul>
Diversity and inclusion	<ul style="list-style-type: none"> <li>Gender equality</li> <li>Improving the D&amp;I culture</li> </ul>	<ul style="list-style-type: none"> <li>I</li> <li>I</li> <li>I</li> </ul>	<ul style="list-style-type: none"> <li>Appropriate salaries to ensure safe and decent living conditions</li> <li>Critical issues related to working conditions and the work environment impacting the internal climate</li> <li>Deterioration in the psycho-physical well-being of staff subjected to any episodes of discrimination and incidents affecting the dignity of persons</li> </ul>
Health and Safety	<ul style="list-style-type: none"> <li>Culture of safety (for accident reduction)</li> <li>HSE process optimisation</li> <li>Innovative safety equipment (Youcare kit, man-down device)</li> </ul>	<ul style="list-style-type: none"> <li>I</li> </ul>	<ul style="list-style-type: none"> <li>Damage to health caused by occupational accidents occurring to Group personnel</li> </ul>

The Sustainability Plan defines the objectives that the Group intends pursuing to manage the positive and negative impacts and any relevant risks and opportunities related to personnel management, also taking into consideration the workers' requests noted by the Parent Company's Human Resources and Organisation function in the performance of its personnel relations management activities and in its periodic discussions with trade union representatives.

Specifically, the Centrality of People objective has been defined in the Plan, which includes the objectives and actions for managing the relevant impacts and risks on the topic identified as a result of the double materiality analysis: appropriate salaries, training and skills development, work-life balance, health and safety, secure employment, gender equality and equal pay for work of equal value, freedom of association.

Action line ▼	Action (company) ▼	Target @ 2028 ▼	Target progress ▼
Employee well-being	► Welfare enhancement	► Increase in service users vs. previous year	✓ Target reached (from 3,954 to 5,942 people)
	► Corporate Academy	► 6,500 people/year trained ► 140 internal faculties involved	5,045 people trained 31 internal lecturers
Skills development	► Training	► 15 digital training courses, 5,000 total participants	14 courses 3,184 participants
		► 22h of training per capita/year (excluding foreign countries)	 100% (27h)
Diversity and inclusion	► Gender equality	► 32.6 % women managers (executives and middle managers)	30.17%
	► Improving the D&I culture	► 1 campaign and 1 initiative per year	4 initiatives
	► Culture of safety	► Accident frequency and severity indices < average over the last three years	IFI > average IGI < average
		► > 90% Near Misses resolved	52% Near Misses resolved
	► HSE process optimisation	► Process digitisation for 100% of Group Companies	In progress
Health and safety (foreign countries)	► Innovative safety equipment	► Testing Youcare kit and man-down device for areti and Acea Ato 2	9 people areti 20 Acea Ato 2
		► 90% of employees involved in training	 100%
Skills development (foreign countries)	► Specialised training (Aguas de San Pedro, Consorcio Agua Azul)	► 97% course attendance	 86%
Diversity and inclusion (foreign countries)	► Improving D&I culture (Aguas de San Pedro, Consorcio Agua Azul)	► 1 initiative per year ► Participation rate 90%	 100%

With reference to the risk connected to the climate of potential conflict with representative trade union partners, the Group has set up a structure dedicated to dialogue with the trade unions in the company and has established bilateral bodies with trade unions, including the Bilateral Inclusion and Equal Opportunities Committee, the Bilateral Welfare Committee and the Technical Working Groups on tenders and the optimisation of working hours, the Training, Health and Safety Observatory and the Observatory on professional retraining. The Group also organises information and consultation meetings with trade unions on important negotiation issues that may lead to trade union agreements, which are also concluded by means of specialist legal assessments.

With reference to the risk connected to the possible difficulties in

sourcing and attracting resources with key competencies to ensure the continuity of business processes, Acea has reorganised the selection process, adopting a Group procedure that regulates the methods and actions to be implemented in the selection processes, enhanced the search for personnel through specific digital platforms, and extended the search for personnel to new territorial areas.

In order to counter the occurrence of negative impacts related to the protection of safety at work, with particular reference to accident prevention and the reduction of accident rates, Acea implements safety training programmes and customised protocols for workers with specific physical or health conditions, ensuring adjustments to equipment and work processes.



### Occupational health and safety

During the year, training activities were carried out to promote safety at the workplace in the operational contexts most exposed to the risk of accidents, involving the correct use of personal protective equipment and knowledge of safety procedures in the field. Risk monitoring was also enhanced through targeted inspections and audits for the most sensitive operational areas, integrating innovative technologies for the early detection of hazardous situations, and awareness-raising campaigns were launched for workers engaged in high-risk activities, such as working at heights, confined spaces, electrical work or work in areas with exposure to biological and chemical agents. Awareness-raising events on safety in the workplace were also held during the year, where topics related to risk prevention, continuous monitoring and the correct use of personal protective equipment were analysed. These included the “Team Building Operations”, the “Safetycomedy” and the “Safety Day Acea Ambiente - Insieme per crescere in sicurezza” (Acea Environment - Together to grow in safety), aimed at operational staff in the electricity distribution and environment sectors. Health promotion and health education plans are also in place for foreign companies.

### Diversity & Inclusion

With the aim of fostering a serene working climate and countering possible episodes of discrimination, promoting inclusion and valuing diversity, Acea adopted the annual Equality & Care Plan and the Equality, Diversity & Inclusion Policy, appointed an Equality, Diversity & Inclusion Manager and set up the Equality, Diversity & Inclusion Committee. A space dedicated to ED&I issues is also available on My Intranet. In 2024 the UNI/PdR 125:2022 certification on gender equality was confirmed for Acea SpA and extended to Acea Ambiente, areti, Acea Ato 2, Acea Energia and Acea Infrastructure; additionally Acea joined Valore D, an association of companies that promotes gender balance and the dissemination of the values of inclusion in organisations. Specific initiatives were also organised during the year, including: the webinar “Beyond Words. From inclusive language to broad language”, on the occasion of the World Day of Cultural Diversity for Dialogue and Development, the event “The Dialogue of Diversity: Let's Build the Road to Inclusion”, dedicated to the Equality Diversity & Inclusion Champions who are part of the Equality Community and the Talks Academy on Disability. The companies operating abroad also organised initiatives during the year to raise employee awareness on diversity management and gender equality.

### Remuneration and benefits

The Group's commitment to producing positive impacts on personnel, with particular reference to adequate working conditions and remuneration, the enhancement of skills and the promotion of well-being, is embodied in specific activities. The remuneration that Acea pays its employees is determined by applying the National Collective Bargaining Agreements (CCNL) of reference, which ensure the minimum salary levels according to professional categories. The company also applies a remuneration policy that includes merit-based principles, in line with the Performance Management Model adopted, with effects on the fixed and variable components of the remuneration, determining remuneration that is above the minimum salaries set by the National Collective Bargaining Agreements (CCNL). Employees are eligible for the performance bonus every year. This is a variable payment, linked to qualitative and quantitative results achieved in the realisation of business objectives, in line with the industrial and sustainability planning, which

aims for workers to participate in company processes and projects to increase profitability and improve competitiveness, productivity, quality and efficiency. There are also benefits for employees, including those with part-time or fixed-term contracts, such as meal vouchers (tickets), supplementary health insurance and benefits granted through the Circolo Ricreativo Aziendale (CRA).

### Training and skills development

To develop people's skills, the Group is committed to setting up a high-level training centre, called the “Acea Academy”, which is also open to external stakeholders, and has adopted the “Pianetacea” e-learning platform, offering staff the opportunity to choose online training courses. In 2024, Acea also implemented training courses of excellence in the field of leadership, including:

- the Manager programme, dedicated to those responsible for managing people and complex processes, which involved 150 participants;
- the Growth Programme dedicated to talents, young people or high-potential individuals on growth paths, involving 350 people;
- the course “Future Connections: the Role of Artificial Intelligence and the Evolution of Leadership”, designed with the aim of exploring the main aspects of the application of AI in work contexts and analysing how the role of leadership is transforming within organisations.

Each training course includes an entrance test, an exit test and an assessment test to verify the effectiveness of the course in relation to the skills acquired and assessment of the course teaching and organisation. Appropriate actions are also planned for the training of staff with disabilities, through the provision of sign language.

### Corporate welfare and well-being

The Acea Group is active in promoting corporate welfare, starting with listening to staff on a periodic basis through surveys referring to needs and assessments of welfare initiatives. During the year, the Welfare Plan was consolidated, which is divided into six pillars relating to health, work-life balance measures, psycho-physical well-being, supplementary welfare, economic benefits, and family, and specific initiatives were implemented, including:

- “Preveni con Acea”, a five-day campaign dedicated to cancer prevention with 625 breast, dermatological and endocrinology screenings free of charge for employees at the Group's offices, in collaboration with Susan G. Komen Italia;
- corporate wellness programmes to promote physical well-being by adopting healthy lifestyles, participating in sports and customising one's diet plan with a nutritionist;
- self-defence courses dedicated to all Group employees;
- mental well-being programmes and the introduction of an online psychology service for all employees;
- a permanent advice channel aimed at employee mothers and fathers, whereby the company interacts with them and collects information about their needs with a view to promoting corporate well-being and reducing the gender gap;
- digital platform dedicated entirely to in-home parental support.

### 3.1.3 OWN WORKFORCE METRICS

#### ESRS S1-6; ESRS S1-8 Employee characteristics

The effective workforce at 31.12.2024 numbered 8,715 employees, of which 78% were men and 22% women; this figure refers to the number of persons operational at the end of the reporting period and corresponds to a personnel cost of EUR 328,524,000 as per

the Group's Consolidated Financial Statements.

The composition of the workforce confirms the prevalence of the male component, which refers mainly to technical activities.

90% of employees are employed under open-ended contracts, confirming employment stability within the Group; all employees from the operating companies in Italy are covered by National Collective Labour Agreements (CCNL).

#### ESRS S1-6 Employees per country

ESRS_S1-6	Employees broken down by country	31/12/2024
		Number
	Italy	7,376
	Peru	891
	Honduras	419
	Dominican Republic	29
	<b>Total</b>	<b>8,715</b>

#### ESRS S1-6 Contract type

ESRS_S1-6	Type of employment contract	Male	Female	Other	Not reported
	Employees with open-ended contracts	5,988	1,823	-	-
	Employees with fixed-term contracts	829	75	-	-
	Employees with variable hours	-	-	-	-
	<b>Total</b>	<b>6,817</b>	<b>1,898</b>	<b>0</b>	<b>0</b>

#### ESRS S1-8 Collective bargaining coverage

ESRS_S1-8	Geographical Area	31/12/2024
		Percentage
Total number of employees covered by collective labour agreements		89%
Employees registered as trade union members within the European Economic System		50%
Employees covered by collective labour agreements (in companies within the European Economic System) in relation to the total workforce	Italy	85%
Employees covered by collective labour agreements (in companies outside the European Economic System) in relation to the total workforce	Peru	0%
Employees covered by collective labour agreements (in companies outside the European Economic System) in relation to the total workforce	Honduras	5%
Employees covered by collective labour agreements (in companies outside the European Economic System) in relation to the total workforce	Dominican Republic	0%

#### ESRS S1-6 Output turnover rate

The exit turnover rate, given by the ratio of exits to numbers for the year, was 11% for companies operating in Italy, mainly due to the exit of the water company Acquedotto del Fiora from the scope

of full consolidation. For the foreign companies operating in Latin America, which recorded a total of 782 staff departures, the rate was 58%, mainly due to the termination of the existing contract with Consorcio Acea.



### ESRS S1-6 Number of employees leaving operating companies in Italy

ESRS_S1-6	31/12/2024
	Number
Voluntarily	148
Due to dismissal	19
Due to retirement	115
Due to death in the line of duty	12
Other (to be specified)	487
<b>Employees who left the company</b>	<b>781</b>

### ESRS S1-9 Diversity metrics

The personnel of the Group companies with senior management roles, consisting of managers in positions n-1 from top management, are 74% male and 26% female; 8% of the workforce is under

30 years old, 51% are between 30 and 50 years old and 42% are over 50.

### ESRS S1-9 Employees with senior management roles according to gender

ESRS_S1-9	Employees with senior management roles according to gender	Male	Female	Other	Not reported
	Number	42%	15%	-	-
	Percentage	74%	26%	-	-

### ESRS S1-9 Staff age brackets

ESRS_S1-9	Personnel age brackets	Under 30 years old	30-50 years old	Over 50 years old
	Employees	660	4,435	3,620

### ESRS S1-10 Adequate wages

All Group employees receive an appropriate salary in line with applicable benchmarks (National Collective Labour Agreements, in

Italy, and the Labour Code and collective and industry agreements, abroad).

### ESRS S1-12 Persons with disabilities

ESRS_S1-12	Gender	31/12/2024
	Percentage	
Disabled persons among employees, subject to legal restrictions on data collection	Male	5%
	Female	11%
	Other	0%
	Not reported	0%

### ESRS S1-13 Training and skills development metrics

A total of 226,195 training hours were provided to Group personnel during the year, of which 24% was provided to female staff and 76% to male staff. Per capita training hours were 29 for women and 25 for men. The figure for training hours per capita broken down ac-

cording to gender is calculated as the ratio of male/female training hours provided to the number of males/females. A total of 85% of the Group's personnel were involved in performance and competence appraisal systems during the year.



#### ESRS S1-13 Hours of training provided according to gender

ESRS_S1-13	Gender	31/12/2024 Number
Training hours	Male	171,972
	Female	54,223
	Other	0
	Not reported	0
Average number of training hours per employee	Male	25
	Female	29
	Other	0
	Not reported	0

#### ESRS S1-13 Number of employees who participated in regular performance and career development reviews

ESRS_S1-13	Gender	31/12/2024 Number
Employees who participated in regular performance and career development reviews	Male	5,617
	Female	1,760
	Other	0
	Not reported	0
Percentage		
Employees who participated in periodic performance and career development reviews	Male	82%
	Female	93%
	Other	0%
	Not reported	0%

#### ESRS S1-14 Health and safety metrics

Safety management in the Acea Group is structured at an organisational level: the Parent Company manages coordination and guidance activities on the subject, and each Group company has direct responsibility for the operational management of safety.

All Group companies operating in Italy have adopted certified occupational safety management systems that cover all the employees they employ.

In 2024, no Group company in Italy or abroad recorded deaths among its staff due to work-related injuries and illnesses or fatal accidents.

The work-related injury rate is calculated as the ratio of the number of recordable work-related injuries to the total number of hours worked by own workers and multiplied by 1,000,000.

#### ESRS S1-14 Employees covered by the health and safety management system

ESRS_S1-14	Geographical area	31/12/2024
Employees covered by the health and safety management system	Italy	7,376
	Honduras	0
	Peru	860
	Dominican Republic	0
Total		8,236
Employees covered by management system for health and safety		95%

#### ESRS S1-14 Number of occupational accidents

ESRS_S1-14	Geographical area	31/12/2024 Number
Number of occupational accidents	Italy	86
	Honduras	31
	Peru	18
	Dominican Republic	0
Total		135

#### ESRS S1-14 Rate of work-related injuries

ESRS_S1-14	Geographical area	Number
Injury rate related to work	Italy	6
	Honduras	34
	Peru	10
	Dominican Republic	0

#### ESRS S1-15 Work-life balance metrics

Acea operates in compliance with the legislation referring to leave for family reasons, which governs days off and economic support for female and male workers connected with maternity, paternity of children, adopted children and fostered children. 100% of employees are entitled to this leave in Italy.

In the Dominican Republic, where Acea Dominicana operates, this type of leave is not covered by local legislation. Consequently, the percentage of employees entitled to family leave drops to 99.7% at Group level.


**ESRS S1-15 Number of employees entitled to family leave**

ESRS_S1-15	31/12/2024
	Percentage
Employees entitled to leave for family reasons	99.7%

**ESRS S1-15 Number of eligible employees who took family leave**

ESRS_S1-15	Gender	31/12/2024
		Percentage
Eligible employees who have taken leave for family reasons	Male	5%
	Female	4%
	Other	0%
	Not reported	0%

**ESRS S1-16 Remuneration metrics (pay gap and total remuneration)**

Information on remuneration metrics is reported with details of the countries where the companies operate: Italy, Peru, Honduras, Dominican Republic.

The gender pay gap is calculated by comparing the difference between the average male gross hourly remuneration and the average female gross hourly remuneration with the average male gross hourly remuneration. The annual total remuneration rate is the ratio of the annual total remuneration of the highest paid person to the median remuneration of the employees (excluding the highest paid person).

In Italy, the gender pay gap is 1% in favour of men and the total annual salary of the highest paid person is 24 times higher than the median employee salary. In Honduras, women are paid 9 % more than men, and the ratio of the highest paid person's total annual salary to the median employee salary is 12. In Peru, the gender pay gap is 25% in favour of women and the highest paid person receives an annual salary 8 times higher than the median employee. In the Dominican Republic, men earn 39% more than women, and the total annual salary of the highest paid person and the median employee is 8.

**ESRS S1-16 Pay gap and total remuneration in Italy**

ESRS_S1-16	31/12/2024
Gender pay gap	1%
Remuneration rate annual total	24

**ESRS S1-16 Pay gap and total remuneration in Honduras**

ESRS_S1-16	31/12/2024
Gender pay gap	-9%
Annual total rate of remuneration	12

**ESRS S1-16 Pay gap and total remuneration in Peru**

ESRS_S1-16	31/12/2024
Gender pay gap	-25%
Annual total rate of remuneration	8

**ESRS S1-16 Pay gap and total remuneration in the Dominican Republic**

ESRS_S1-16	31/12/2024
Gender pay gap	39%
Annual total rate of remuneration	8

**ESRS S1-17 Serious human rights incidents, complaints and impacts**

In 2024, three reports were submitted by company employees through the dedicated channels relating to human rights issues, one of which related to an alleged case of harassment, which was closed after further investigation, and two relating to human resources management.

**ESRS S1-17** No human rights related sanctions or fines were imposed on the Group.

**ESRS S1-17 Number of incidents of discrimination**

ESRS_S1-17	Form of Discrimination	31/12/2024
		Number
Incidents of discrimination	Gender	0
	Race or ethnic origin	0
	Nationality	0
	Religion or personal beliefs	0
	Disability	0
	Age	0
	Sexual orientation	0
	Harassment	1
	Other forms of discrimination	0
	<b>Total</b>	<b>1</b>

### ESRS S1-17 Number of complaints

ESRS_S1-17	31/12/2024
	Number
Complaints submitted through the channels provided for their own workers to raise concerns	2
Complaints submitted through the channels provided for their own workers to raise concerns	0
Serious labour-related human rights problems and incidents of non-compliance with the UN Guiding Principles, the ILO Declaration on Fundamental Principles and Rights at Work and the OECD Guidelines for Multinational Enterprises	0

### ESRS S1-17 Amount of fines and penalties

ESRS_S1-17	31/12/2024
	EUR
Fines, sanctions and compensation for damages following incidents of discrimination, including harassment and complaints filed	0
Fines, sanctions and compensation for significant damages for serious human rights problems and incidents related to their own workforce	0

## 3.2 WORKERS IN THE VALUE CHAIN ESRS S2

**ESRS 2 SBM-3** The information illustrated in the following section refers to the main categories of suppliers, and describes the characteristics of the Acea Group's value chain in qualitative terms, taken as a whole:

- non-employee personnel working at the company's premises, including consultants, contract staff, personnel of service providers (cleaning, maintenance, etc.);
- personnel of contractors carrying out activities at Group work

sites;

- sales agents and workers in logistics companies.

Impacts, risks and opportunities related to workers in the value chain have been identified through a double materiality analysis with a process that covers the entire Group value chain and actively involves internal and external stakeholders, as described in detail under General Information in paragraph 1.5.

Subtopic	Sub-subtopic	IRO	Description	Positive/Negative/Current/Potential	Time frame	Value chain
Other work-related rights	Child labour	I impact	Any incidents of human rights infringements along the supply chain related to child labour	-	long	• upstream
Other work-related rights	Forced labour	I impact	Any incidents of human rights infringements along the supply chain related to forced labour	-	long	• upstream
Working conditions	Secure employment	I impact	Lack of respect for workers' rights along the supply chain (stable and regular employment, appropriate contracts, decent working hours, etc.)	-	medium	• upstream
Working conditions	Health and safety	I impact	Damage to health caused by occupational accidents occurring to contractor company's personnel	-	long	• upstream

+ Positive impact; - Negative impact; ○ Effective; ◌ Potential

In supply contracts with suppliers located in at-risk countries, defined as such by recognised organizations, contractual clauses have been introduced that involve compliance of the supplier with specific social obligations; e.g. measures that guarantee employees respect for their fundamental rights, the principles of equal treatment and non-discrimination, protection against child labour, the fight against forced labour, guaranteed minimum wage, limited work hours.

### 3.2.1 WORKER-RELATED POLICIES AND PROCESSES IN THE VALUE CHAIN

**ESRS S2-1** The Acea Group is aware that along the supply chain, characterised by extensive and often delocalised production chains, negative impacts may be generated relating to the violation of the fundamental rights of workers employed by supplier companies, such as child labour, forced labour, workplace safety. Acea has therefore adopted value codes and policies dedicated to the proper management of the supply chain.



Specifically, the Code of Ethics reaffirms the reference principles that should guide relations between Acea, as a contracting authority, and its suppliers (contractors and subcontractors), “on the basis of the principle of mutual benefit and cooperation that underlies such relations”, including:

- compliance with rules and procedures, including verification processes to identify potential risks to reputation and/or corruption;
- the protection, by the supplier or sub-supplier, of the human rights of their employees (decent working conditions, protection of health and safety) and safeguarding of the environment (protection of ecosystems and biodiversity, rational use of natural resources, minimisation of waste, energy saving);
- respect for privacy and guarantee of the quality of goods, services and performance.

Suppliers issue a declaration of acceptance and commitment to comply with the prescriptions contained in the Code of Ethics, which constitutes an element of the contractual relationship with Acea, who is entitled to take appropriate measures in the event of the specified principles and criteria of conduct being breached.

During the year, Acea adopted the Sustainable Procurement Policy to confirm its commitment to sustainable supply chain management and the increasing integration of ESG criteria into procurement processes.

Finally, the Human Rights Policy, which is inspired by the main relevant international references (International Bill of Human Rights, International Labour Organisation Declaration on Fundamental Principles and Rights at Work, ILO conventions, etc.), includes the principle of “Responsible Management of Supplier Relations”, which states that: “*Behaviour aimed at protecting the human rights of staff is expected from the supplier and sub-supplier (...), with particular attention to dignified working conditions (equal treatment and non-discrimination, fight against child labour and forced labour, guarantee of minimum wages, wages in line with the relevant national labour contracts and in any case proportionate to the quantity and quality of the work performed, compliance with the limits linked to the duration of working hours, etc.) and to the protection of health and safety in the workplace (...).*”

**ESRS S2-2** In the definition of trade union agreements and protocols that also include supply chain issues, through the structures in charge of managing industrial relations of the Human Resources and Organisation Department of the Parent Company, Acea interacts with the main trade union representatives of the workers of the supplier companies and with trade associations in the definition and signing of specific agreements that refer to supply chain issues (health and safety in the workplace, employment protection, combating unlawful forms of work, compliance with contractual regulations, etc.).

**ESRS S2-3** For several years now, Acea has signed a “Water Contracts Protocol”, which includes aspects such as employment protection (proper application of the trade union clause with reference to contract changes), combating unlawful work or work not complying with the relevant national labour contracts, workplace health and safety and compliance with contractual regulations.

In addition, a Contracts Protocol was signed between Acea and the trade unions to ensure the highest levels of legality and efficiency in the handling of contracts, strengthen the protection of occu-

pational health and safety and support stable, quality employment. The Protocol also defines rewarding criteria for the assignment of tenders, to continue the objective of quality work throughout the cycle, including: lowest total number of sub-contractors; the commitment of ensuring minimum percentages of women and young people, the use of workers primarily employed under permanent employment contracts, the application of gender parity policies, the application of the trade union clause, to promote stable employment, with a commitment by the incoming contractor to absorb staff leaving the outgoing contractor within their own staff component. The Protocol references the principles and aims of the National Framework Protocol to support legality, signed by Acea and the Ministry of the Interior, with the aim of strengthening the joint commitment to combat the potential for corruption and the risks of organised crime infiltrating sectors of national strategic importance.

Acea has activated the “Comunica Whistleblowing” platform, also accessible to external stakeholders, to collect reports on alleged breaches of the principles in the Code of Ethics and the Human Rights Policy, including those relating to “work”, guaranteeing the highest degree of confidentiality and privacy. Reports are forwarded to the Ethics Office, which takes charge of them and carries out the appropriate investigations. The reporting channel is available on the institutional website, where there is a dedicated section explaining its purpose and promoting its use.

### 3.2.2 OBJECTIVES, ACTIONS AND RESOURCES RELATING TO WORKERS IN THE VALUE CHAIN

#### ESRS S2-4; ESRS S2-5; ESRS 2 MDR-T; ESRS 2 MDR-A

With a view to managing the relevant impacts, risks and opportunities related to the issue, the Group has formalised specific strategic objectives included in the Sustainability Plan, in line with the policies adopted, which also outlines the actions and investments for the lines of action developed by operating companies. The Plan defines the objectives the Group intends pursuing to manage the value chain-related impacts identified as relevant following the double materiality analysis, with specific reference to labour-related rights, working conditions, safe employment and health and safety.




These actions form part of the “Supply Chain Evolution” objective, which includes one line of action for the strengthening of the sustainable procurement process and another on workers' health and safety.

Action lines ▼	Action ▼	IRO ▼	Description ▼
Sustainable procurement	► ESG criteria in tenders	I	► Lack of respect for workers' rights along the supply chain (stable and regular employment, appropriate contracts, decent working hours, etc.)
	► Responsible Procurement Policy	I	► Any incidents of human rights infringements along the supply chain related to child labour
	► Supplier qualification (Ecovadis)	I	► Any incidents of human rights infringements along the supply chain related to forced labour
Supplier health and safety	► Security training ► Verification of technical and professional qualifications ► Construction site supplier inspections	I	► Damage to health caused by occupational accidents occurring to contractor company's personnel

As described in the policies section above, the Code of Ethics, the Human Rights Policy and the Sustainable Sourcing Policy, which suppliers are required to accept, allow the Group to intervene, including on a contract basis, in the event of any incidents of human rights infringements along the supply chain related to forced or child labour, and in general, for any failure to respect workers' rights

along the supply chain.

The objectives envisaged in the Plan up to 2028 and progress in the actions at 31.12.2024 are shown below. Economic commitments are envisaged to implement these actions, with the relative amounts not significant in terms of capex/opex.

Action line ▼	Action (company) ▼	Target @ 2028 ▼	Target progress ▼
Sustainable procurement	► ESG criteria in tenders	► Application of sustainability rewarding criteria for 90% of tendering procedures	60% application of procedures
	► Supplier qualification (Ecovadis)	► 80% Ecovadis accredited suppliers	 71%
Supplier health and safety	► Security training	► Accident incidence rate < average over the last three years	Incidence rate > average over the last three years
	► Verification of technical and professional qualifications (ITP)	► Digitisation of ITP verification process for all Group Companies	 12%
	► Construction site supplier inspections	► +5% number of inspections/year vs 2023	+5.3% (approx. 15,000 inspections)
Suppliers health and safety (foreign countries)	► Safety and prevention training (Consorcio Agua Azul)	► 90% attendance for supplier courses	 67%

During the year, several activities were carried out to manage the negative impacts related to workers in the value chain that emerged from the double materiality analysis.

To protect the rights of workers along the supply chain and to counter possible episodes of child and forced labour, in 2024, Acea strengthened the commitment it had already made with the Code of Ethics and the Human Rights Policy, by adopting the Sustainable Procurement Policy that includes the principle of Work and People, calling on suppliers to comply with current labour regulations, refraining from any form of illegal, forced or child labour. The Policy also promotes best practices in environmental, social and good governance sustainability along the supply chain and is submitted to suppliers at the qualification stage. Reference is made to paragraph 1.5 for more information on the policies.

Again with the aim of promoting ethical and sustainable behaviour along the supply chain, in 2024, monitoring continued in respect of suppliers' performance with regard to environment, labour and human rights, ethics and sustainability in procurements through the Ecovadis platform, with 783 suppliers assessed at 31.12.2024. In 2024, Acea organised the first "Vendor Day Acea. Together for Growth", during which it shared the vision and objectives set out in the 2024-2028 Business Plan with its partners and suppliers, so as to engage the supply chain in business challenges and opportunities. With reference to the issue of occupational health and safety along the supply chain, Acea conducted about 15,000 work site safety audits during the year, relating both to major maintenance contracts for networks and services in the water and electricity sectors, and to smaller contracts, and organised the "Safety Walk & Talk" and the "Contractor Safety Day" to disseminate a culture of safety at work sites.



### 3.3 COMMUNITIES INVOLVED ESRS S3

**ESRS 2 SBM-3** Aware of the role it plays in the socio-economic system in which it operates, integrates its commitment to contribute to the sustainable development of the territories and the welfare of its people and all its stakeholder into the efficient and effective management of its businesses. The Group recognises its stakeholders not only as parties that have a key role in enabling the company's objectives but also, and above all, as the main direct or indirect recipients of its activities. The Group promotes the development of trusting relationships with stakeholders and adopts an inclusive and proactive approach in their regard.

Acea identifies stakeholder categories and sub-categories within the Stakeholder Tree, also subdividing them according to issues relevant to the business. Within these categories, the different communities, which are impacted by the Group's activities because they live near the production sites (waste-to-energy plants, purifiers, primary substations, etc.), are represented, including by neighbourhood committees, territorial committees, and environmental and social protection associations. Reference is made to paragraph 1.6 of the document for more details on the stakeholder engagement process.

Subtopic	Sub-subtopic	IRO	Description	Positive/Negative/ Current/Potential	Time frame	Value chain
Economic, social and cultural rights of the community	Territory-related impacts	<b>I</b> impact	Creation of community awareness and sensitivity and skills in new generations regarding the responsible use of natural resources		medium	downstream
Civil and political rights of the community	Freedom of expression	<b>I</b> impact	Constructive dialogue with the territory and community		medium	• downstream
Civil and political rights of the community	Freedom of expression	<b>I</b> impact	Failure to take community and territorial demands into account in company choices and planning		short	• downstream
Economic, social and cultural rights of the community	Territory-related impacts	<b>R</b> risk	Possible impacts on the development of company plants due to territory's lack of acceptance		medium	• own operations

+ Positive impact; - Negative impact; Effective; Potential

#### 3.3.1 THE POLICIES AND PROCESSES RELATING TO THE COMMUNITIES INVOLVED

**ESRS S3-1** The Group is committed to managing relations with its stakeholders according to the principles of integrity, transparency, fairness, impartiality and inclusiveness according to the provisions of the Code of Ethics, the Human Rights Policy and the Integrated Management Systems and Sustainability Policy. The aim is to create relationships based on listening, dialogue, and the mutual understanding of points of view and expectations, with the goal of encouraging wider stakeholder engagement in defining the Group's strategic priorities as well as its business operations, by also dealing with any critical and/or conflict situations as soon as possible. Any significant negative impacts are not systemic in nature but, where applicable, relate to individual projects linked to infrastructure developments. The Acea Group respects the rights of local communities and contributes to their advancement, promoting the socio-economic development of the contexts in which it operates. The Acea Group is attentive to the protection of the natural environment and ecosystems, working to preserve their integrity, respecting the community and the intergenerational pact. The Group also contributes to the enhancement of the territory by supporting socially useful initiatives with a cultural purpose or that promote the well-being of the community. In this regard, projects and initiatives promoted by organizations, associations, institutions, etc., that concern social, environmental, cultural, sporting, recreational and charitable issues, aimed at the inclusion of people in particularly

disadvantaged social contexts, are supported, including financially.

As set out in the specific Policy, respecting human rights, understood in the broadest sense and with particular focus on the aspects relevant to the areas of operations managed, is an indispensable value for Acea. It therefore undertakes to ensure that no form of infringement occurs in this regard, developing and implementing processes that are appropriate to identifying the potential or current risks and impacts of its activities in the context of human rights, to prevent breaches and to remedy these should they occur. For a details on Group Policies, reference is made to paragraph 1.5.

In 2024, there were no reported cases of non-compliance with the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work or the OECD Guidelines for Multinational Enterprises.

**ESRS S3-2** Participation by the communities involved takes place at different stages and with different stakeholders depending on the specific initiative and instance. The stakeholder engagement process requires the owner of the initiative to identify the stakeholders that need to be engaged through stakeholder mapping, so as to assign relevance and define priorities in terms of engagement. Having identified the stakeholders to be involved, the owner, in agreement with any relevant corporate structures, defines the forms of engagement and the operational tools that will be used, taking into account the subject and objectives of the activity. Stakeholders are therefore involved in the manner envisaged by the tools used (e.g.

Through an invitation to work tables or other specific communications, etc.) by the owner of the engagement process.

With reference to communities, initiatives frequently take place involving educational institutions, local administrations, consumer associations and environmental associations. These parties represent the needs and expectations of the territory, making an essential contribution to directing the actions of companies towards greater sustainability and responding to the needs of the population.

In the water sector specifically, direct involvement is pursued through regular meetings with local administrations, e.g. at the Conference of Mayors, which is entrusted with decisions on guiding, planning, scheduling and controlling the service, and is therefore an essential element in ensuring constructive dialogue with the territory and communities.

In the energy grids sector, given the growing importance of the electrification of consumption and distributed generation scenario, discussions were developed with a number of local community stakeholders (e.g. citizens, energy communities, universities), to share plans for the development of flexibility services on the electricity grid and acquire the knowledge and propensity of stakeholders to participate in the new paradigm for the grid's operation. Participants in these initiatives were involved at different stages, in goal setting, monitoring operations and assessing results.

In both the environmental and water sectors, there are significant initiatives involving schools, which are particularly sensitive to the issues of environmental and water education and the skills required by emerging professions for the younger generations. Group companies are constantly responding to these demands with a range of proposals, from initiatives at plants, to school training projects for primary and secondary schools, to curricular training courses for high school students.

The operational responsibility for ensuring that community involvement takes place and that the results guide the company's approach lies with top management and management, according to Acea's organisational structures and the level of engagement activated. The stakeholder engagement process envisages that the planning of activities is approved by the organisational structure owner of the project/initiative, and also by higher-level managers, up to the level of Acea's top management if necessary, in the case of especially significant initiatives for the Group. Acea monitors the effectiveness of involvement through direct and indirect feedback with stakeholders on shared projects and the level of participation in initiatives launched by the Group. As part of the stakeholder engagement process, the feedback phase to stakeholders and any follow-up activities to stakeholders are regulated.

**ESRS S3-3** Acea ensures that communities are heard in instances involving the Group's activities and that may be of concern to stakeholders. To do this, various channels are in place, ranging from commercial channels or for emergency and breakdown reporting, from physical contact to social channels and apps, whereby real-time updates and interaction with companies can be maintained. The use of these tools is promoted via corporate websites, communication campaigns and social channels. According to their organisation, operating companies have structures to oversee the territories, which manage the process of collecting, analysing and responding to requests from municipalities and the other main territorial stakeholders.

Reports, enquiries and complaints received through official channels are recorded, analysed and managed by the relevant corporate structures according to their type and priority, monitoring the entire process until resolution, ensuring updates to reporting stakeholders and using the data collected to improve processes and prevent future critical issues.

With regard to possible reports on episodes that may represent breaches of internal and external regulations, the Group has adopted a whistleblowing system that safeguards the whistleblower against possible retaliation. This system can be used by all stakeholders via a digital platform that complies with regulatory requirements. Reports received are analysed and processed according to a specific procedure, ensuring the appropriate checks and providing feedback to the whistleblower. Group companies have implemented Environmental and Energy Management Systems (ISO 14001, ISO 50001), defining environmental objectives, the relative improvement programmes and tools to control and monitor potential and actual risks and impacts, to prevent and minimise impacts on local communities.

### 3.3.2 OBJECTIVES, ACTIONS AND RESOURCES RELATED TO THE COMMUNITIES INVOLVED

**ESRS S3-4; ESRS S3-5; ESRS 2 MDR-T; ESRS 2 MDR-A**

In accordance with the policies adopted, the Sustainability Plan defines the objectives that the Group intends pursuing to manage the positive and negative impacts and any relevant risks and opportunities on the topic: land-related impacts, freedom of expression, community rights. The objectives and actions related to the issue for the communities involved fall under the plan objective "Value for the Territory", which includes an action line regarding innovation in the territory and a line for listening and supporting communities.



Action lines ▼	Action ▼	IRO ▼	Description ▼
Innovation in the territory	<ul style="list-style-type: none"> <li>▶ Water kiosks</li> <li>▶ Electric mobility infrastructure</li> <li>▶ Reducing odour emissions</li> </ul>	I	<ul style="list-style-type: none"> <li>▶ Creation of community awareness and sensitivity and skills in new generations regarding the responsible use of natural resources</li> <li>▶ Possible impacts on the development of company plants due to territory's lack of acceptance</li> <li>▶ Creation of community awareness and sensitivity and skills in new generations regarding the responsible use of natural resources</li> </ul>
		R	
		I	
Stakeholder engagement	<ul style="list-style-type: none"> <li>▶ Dialogue on the territory</li> <li>▶ Training in schools</li> <li>▶ Artistic lighting</li> <li>▶ Sponsorships</li> <li>▶ Raising awareness on environmental issues</li> </ul>	I	<ul style="list-style-type: none"> <li>▶ Constructive dialogue with the territory and community</li> <li>▶ Failure to take community and territorial demands into account in company choices and planning</li> <li>▶ Possible impacts on the development of company plants due to territory's lack of acceptance</li> </ul>
		I	
		R	

The objectives and investments envisaged in the Plan up to 2028 and progress in the actions and related investments at 31.12.2024 are shown below. Opex of approximately EUR 0.7 million was realised in 2024 for actions referring to stakeholder engagement.

Action line ▼	Action (company) ▼	Target @ 2028 ▼	Target progress ▼	Capex 2028 (EUR M) ▼	Capex 2024 (EUR M) ▼
Innovation in the territory	▶ Water houses (Acea Ato 2, AdF)	▶ 102 new installations	30 kiosks installed	2	0.7
	▶ Electric mobility infrastructure (Acea Energia)	▶ 229 new stations	50 stations installed	11	1.7
Stakeholder engagement	▶ Raising awareness on environmental issues	▶ 1-2 communication campaigns per year	7 campaigns	-	-
	▶ Dialogue on the territory	▶ 1 territorial project per year	1 territorial project	-	-
	▶ Training in schools	▶ 1 primary and secondary school programme per year	1 educational programme	-	-
	▶ Artistic lighting	▶ 8 interventions/year	24 events	-	-
	▶ Sponsorships	▶ 20 projects/year	50 projects	-	-
Supporting local communities (foreign countries)	▶ Training in schools (Consorcio Agua Azul)	▶ at least 1 campaign per year and 2,780 school kits distributed in poorer areas	Annual target reached	-	-
	▶ Hygiene-sanitation training (Aguas de San Pedro)	▶ 25 workshops/year for local communities	Annual target reached	-	-
	▶ Fire Prevention (Aguas de San Pedro)	▶ Training of 1 fire-fighting team and 30 new hydrants installed	Annual target reached	-	-

All Group companies are committed to preventing negative impacts, enhancing positive impacts, generating value in the territories where they operate, and mitigating the risks relating to interaction with communities. Specifically, to promote the creation of constructive dialogue with the territory, take into due consideration the requests of communities and reduce the risk that its presence is not accepted in the territory, the Group's companies envisage processes and tools for managing relations with stakeholders and receiving the requests from the community, to activate projects and solutions that can maximise the level of the services rendered and infrastructure projects.

For example, the companies operating in the environment chain are committed to building trust with the communities involved; to this end, the main waste treatment plants were opened for stakeholder visits during the year. To promote transparent communication with the citizens of the Municipality of Rome, a new WhatsApp channel was activated in 2024 to receive information on breakdowns, maintenance activities and planned interventions on the water and electricity networks. To make energy infrastructures more sustainable and resilient and generate positive impacts on the quality of life in communities, the Group's electricity distribution company has carried out interventions, including designing



analytics processes to perform predictive maintenance of plants, aimed at adapting infrastructure to the increasing electrification of consumption and distributed generation, such as connecting to large infrastructure works.

In relation to any significant negative impacts on the communities that may emerge as a result of the need to acquire land, for the installation of plants and networks needed to provide services, Acea undertakes a cost-benefit analysis to assess the solutions that could reduce the potential negative impacts on stakeholders.

Acea has also launched several initiatives to create greater awareness in the community and the younger generations on the issue of the responsible use of natural resources and train students in green skills. For example, in the water sector, in response to the requests in the area that highlight an increased awareness towards a more sustainable and responsible way of consuming natural resources, awareness-raising initiatives on the sustainable management of the integrated water cycle, including the purification chain, have been implemented, targeting citizens as a whole and the new generations, with training and school-to-work alternation activities. Specifically, in 2024, as part of the three-year Memorandum of Understanding with the Ministry of Education and Merit, a new "Water Education" project was created for primary and secondary schools in Lazio, Campania, Umbria, Tuscany, Molise and Valle d'Aosta, which includes a dedicated digital platform and the opportunity to participate in guided tours at the operational sites in the regions involved. In addition, the Group offered a free training course to young people up to 35 years of age or unemployed and out-of-work adults in Lazio to acquire technical skills in the water and electricity business sectors, offering them the opportunity of a placement in the Acea world.

The objectives and activities carried out by Acea abroad are very relevant considering the economic and social context in which Group Companies operate. To this end, the plan includes training and awareness-raising activities, particularly on hygiene and health issues and respect for natural resources, as well as specific practical measures to support local communities.

In particular, efforts continued during the year to increase attention and awareness on the importance of preserving the quality of water resources from a health and hygiene perspective, including through the organisation of workshops dedicated to the local community and training at schools.

#### MIM-ACEA MEMORANDUM OF UNDERSTANDING TO PROMOTE THE CONSCIOUS USE OF WATER RESOURCES

Acea signed a three-year Memorandum of Understanding with the Ministry of Education and Merit to promote education on the correct use of water resources in primary and middle schools. The educational project, in which Acea will make its know-how and expertise available to schools nationwide, aims to provide training and information on the value of safeguarding and consciously using water. Topics related to the water cycle (water collection, distribution and quality); uses in industry, agriculture and households; supply and reuse; infrastructure, such as aqueducts and dams; and the application of technological innovation and Artificial Intelligence in the optimal management of the water system will be explored. The Protocol includes interactive formats and quizzes, videos and photographic material for students to illustrate all the operational phases in the water cycle, and also specific training sessions for teachers.

*"The agreement is a novelty in the European context as it sees a company like Acea, the leading national water operator, put its expertise at the service of the Ministry of Education and Merit's education measures. Today's initiative also confirms Acea's commitment to introducing the Charter of the Person, which puts the citizen at the centre as the recipient of essential public services. Greater involvement by young people is needed to establish a culture of sustainable water use so that, by adopting respectful lifestyles, we can have an impact on climate change, shaping the citizens of tomorrow."* Fabrizio Palermo, CEO of Acea.

### 3.4 CONSUMERS AND END-USERS ESRS S4

**ESRS 2 SBM-3** Acea is a major infrastructure operator in water, environmental (waste treatment and composting, energy valorisation, material recovery) and energy (production, distribution and sale of energy, public lighting) services).

The services provided by water companies cover the water, sewerage and purification segments, ensuring environmental protection and public health. Customers of the water sector are the inhabitants of the municipalities where the water companies are located. In the environmental sector of waste management, companies

provide services to public and private customers, in the treatment and recovery of materials, from the perspective of a circular economy, energy valorisation (electricity and biogas) and disposal. The energy sector includes the generation, distribution and sale of energy. Production is mainly from renewable sources, with a growing commitment in the photovoltaic sector. Distribution covers the needs of households and businesses in the Rome and Formello metropolitan area, whereas the sale of electricity and gas is aimed at customers in the free market and, residually, in the protected market.



Subtopic	Sub-subtopic	IRO	Description	Positive/Negative/ Current/Potential	Time frame	Value chain
Information-related impacts for customers	Access to (quality) information	I impact	Increased customer awareness in the choice of products and services via appropriate corporate communications	+	short	• downstream
Social inclusion of consumers and/or end-users	Access to products and services	I impact	Development of innovative, digital and value-added solutions and services (e-mobility, green product sales) in response to emerging needs	+	medium	• downstream
Personal safety of consumers and/or end-users	Health and safety	I impact	Possible damage to human health related to the inadequate control and monitoring of the quality of services provided (drinking water quality, etc.)	-	short	• downstream
Social inclusion of consumers and/or end-users	Access to products and services	I impact	Deterioration in the quality of life and socio-economic context due to the possible lack of access to adequate services	-	short	• downstream
Information-related impacts for consumers and/or end-users	Confidentiality	I impact	Loss of customer data due to privacy breaches	-	long	• downstream
Information-related impacts for consumers and/or end-users	Freedom of expression	I impact	Deterioration of the customer experience and increase in complaints and litigation	-	medium	• downstream
Social inclusion of consumers and/or end-users	Responsible business practices	I impact	Economic damage to customers for unfair, deceptive and aggressive business practices	-	short	• downstream
Social inclusion of consumers and/or end-users	Access to products and services	I impact	Difficulties in using online services (digital counter, website, etc.) by those less accustomed to using technology (elderly, etc.)	-	short	• downstream

+ Positive impact; - Negative impact; ○ Effective; ◌ Potential

### 3.4.1 CONSUMER AND END-USER POLICIES AND PROCESSES

**ESRS S4-1** Acea is committed to implementing correct, transparent and non-discriminatory behaviour towards customers, corresponding to the universal nature of the service characterising its activities, and consistent with the principles in the Code of Ethics and the Integrated Management Systems and Sustainability Policy. Contracts and communications with customers are based on clarity, simplicity and completeness of information to enable an informed choice by the customer. Acea is mindful of understanding

customers' needs, translating them into performance requirements, and pursuing their satisfaction by guaranteeing excellent quality standards in the services/products offered. Acea's suppliers are also required to share their commitment to customers by guaranteeing high quality standards, the accessibility of services, safety and efficiency. Suppliers undertake to minimise non-conformities and potential complaints arising from their own activities and those of their suppliers and pursue initiatives that contribute to the continuous improvement of production processes and quality performance, also for the benefit of customers and end-users.

Acea treats customer data confidentially and in accordance with competition, privacy, and personal data protection legislation. To this end, a Group Privacy Governance Model has been established, in compliance with the EU Regulation 2016/679 on data protection (GDPR), in which roles, responsibilities and implementation methods of the basic principles of privacy protection regulations are identified, using a preventive risk-based approach supported by continuous monitoring and periodic reviews.

Acea has an Antitrust Compliance Programme in place, consisting of a set of regulatory tools and organisational safeguards, methodologies and processes aimed at preventing the potential risks of infringing competition and consumer protection laws, including the Antitrust Compliance and Consumer Protection Manual as the main tool. In addition to reporting the main elements of the reference legislation, the Manual sets out the relevant cases and conducts and the main rules of conduct to be observed by all recipients, including specific guaranteed protection for vulnerable consumer groups (e.g. minors, the disabled), and reaffirms and applies the principles in the Code of Ethics, which enshrines the protection of competition and consumers as founding values of Acea and the Group's Companies' business.

Any significant negative impacts for customers that are not systemic in nature but related to individual incidents, may involve the areas of privacy and business practices.

As stated in the Human Rights Policy defined on the basis of the main relevant international references (International Charter of Human Rights, OECD Guidelines, Global Compact, etc.), the Acea Group is aware that it provides public utility services, underpinning the fundamental rights of individuals, and generating significant impacts on people. Based on this assumption, it plans investments and conducts its activities with the aim of developing accessible and functional services to improve the quality of life. Acea is committed to ensuring that no form of human rights' infringements occur, developing and implementing processes that are appropriate to identify the potential or current risks and impacts of its activities in the sphere of human rights, preventing violations and remedying them if they do occur. Furthermore, Acea has made the whistleblowing platform for reporting possible violations of these rights also by parties in the downstream value chain available to all stakeholders, including external parties.

Acea is committed to designing infrastructure and delivering products and services in such a way as to protect the health and physical integrity of its customers, adopting appropriate measures to prevent and protect health and safety from any type of potential direct or indirect impact, with specific regard to the activities managed. For example, the Group pays careful attention to the quality controls for drinking water intended for human consumption.

**ESRS S4-2** Through the Institutional Affairs & Business Development Function of the Parent Company, the Acea Group interacts, in a structured manner, with consumer associations operating in the territory, in particular those recognised by the National Council of Consumers and Users (CNCU), which represent the demands of consumers and end-users. Specifically, the

Association Relations Unit is responsible for overseeing the relationship with consumer representatives and receiving requests from the territories in the context of ongoing relations with them. The Unit, in turn, forwards these to the Acea SpA functions and to the relevant operating companies for the necessary analyses and possible related actions. In addition, it organises regular meetings with consumer representatives and, in relation to specific needs, dedicated meetings with the individual sector representatives. The ADR Acea SpA - Consumer Associations body also falls under the Unit. In the framework of the conciliation protocol signed between some Group companies (6 for the Water Sector and 2 for the Energy Sector) and consumer associations registered with the CNCU, this body deals with the out-of-court management of disputes that may arise between consumers and companies.

Acea has a corporate procedure in which the stages of activities relating to measuring the customer experience and verifying their internal application are formalised, and carries out periodic surveys of customer and citizen satisfaction with respect to the services provided. The customer satisfaction surveys ("quality perceived") are carried out with support from a market research company. Most of the surveys are distributed evenly throughout the year so as to generate frequent results that allow the Group companies to intervene promptly, where necessary, on the provision of the services and communication. Additionally, the new continuous survey method for customers who contact Acea (call back) makes it possible to minimise the impact of any seasonal peaks on the results. In 2024, Acea was among the first Italian listed companies to receive a certificate from RINA Services Spa confirming its processes comply with the ISO 10004 guidelines for the design, development and delivery of customer satisfaction monitoring and measurement services.

In accordance with the provisions of the law and the relevant institutions (ARERA, Area Management Authorities), water companies adopt the Service Charter, which is an annex to the supply contract. Among other commitments, the Service Charter recognises the users' right of access to information and an opinion on the actions of operators as an essential element of conscious participation by all users in the service; it outlines the modalities for the submission of complaints and requests for information and the related answers by operators; it states the modalities for proposing conciliatory methods and alternative dispute resolution procedures; it provides for concessions for certain categories of more needy customers, such as the elderly, handicapped or persons with illnesses.

Within the different companies, the sales and communication units ensure the proper functioning of the customer care and management procedures at the different stages of the relationship with the organisation. The development of innovative digital channels, the counter booking system and the video call service are designed to ensure easy and inclusive access to services. These tools make it possible even the most vulnerable consumers to communicate their needs quickly and directly.



**ESRS S4-3** The Acea Group is mindful in adopting responsible marketing styles, focusing, in the promotion of its products and services, on methods and forms of communication that are suited to making the message authentic, clear, transparent and exhaustive, and guiding consumer choices without manipulative or deceptive intent.

Acea operates the ADR (Alternative Dispute Resolution) Body, Acea SpA - Consumer Associations which, under the Conciliation Protocol signed between certain Group Companies (6 for the Water Sector and 2 for the Energy Sector) and the Consumer Associations registered with the CNCU, deals with the out-of-court management of disputes that may arise between consumers and the Company.

In the commercial sector, the marketing processes implemented by business partners are constantly monitored and any resulting complaints about disputed contracts are followed up with corrective measures. For customers experiencing hardship conditions, support instruments are provided by legislation to ensure water and energy services are affordable. These instruments take the form of social bonuses and are paid to household utility owners against specific requirements.

Most Group companies have ISO 9001-certified quality management systems in the pursuit of continuous performance improvement and resulting customer satisfaction. These systems are based on fundamental principles such as customer focus, management involvement and a process approach. Any aspects of the service that may lead to negative impacts, in terms of dissatisfaction with the quality of customer service, are reported as non-conformities and actions are initiated to correct the phenomenon and prevent its recurrence.

In the drinking water sector, through the implementation of Water Safety Plans, it is possible to prevent and reduce the risks of water pollution or shortages by analysing hazardous events along the entire supply chain and defining their mitigation interventions, monitoring systems, operating procedures in both ordinary and emergency conditions, the water quality control plan, and the methods for informing the public and the competent authorities.

Customers in the electricity distribution service include users of electro-medical equipment, to whom special attention is paid in the event of breakdowns or planned supply interruptions, providing solutions to ensure their safety.

The electricity distribution network management activities include the Electricity System Safety Emergency Plan (PESSE), which is designed to prevent uncontrolled blackouts in the event of an imbalance between energy demand on the national grid and electricity

production. The aim of the Plan is to bring about a predefined and targeted reduction in electricity consumption, through a selective and planned shutdown of certain utilities, to avoid the occurrence of widespread power cuts with consequent inconvenience to the entire community. Major utilities such as hospitals, railways, airports, etc. are excluded from the plan.

Acea ensures that consumers are heard when they have concerns about the Group's activities and that may be a cause for concern for stakeholders. To do this, various channels are in place, ranging from commercial channels or for emergency and breakdown reporting, from physical contact to social channels and apps, whereby real-time updates and interaction with companies can be maintained. The use of these tools is promoted via corporate websites, communication campaigns and social channels. Reports, enquiries and complaints received through official channels are recorded, analysed and managed by the relevant corporate structures according to their type and priority, monitoring the entire process until resolution, ensuring updates to reporting stakeholders and using the data collected to improve processes and prevent future critical issues. With regard to possible reports on episodes that may represent breaches of internal and external regulations, the Group has adopted a whistleblowing system that safeguards the whistleblower against possible retaliation. This system can be used by all stakeholders via a digital platform that complies with regulatory requirements. Reports received are analysed and processed according to a specific procedure, ensuring the appropriate checks and providing feedback to the whistleblower.

### 3.4.2 ACTIONS AND OBJECTIVES RELATING TO CONSUMERS AND END USERS

**ESRS S4-4; ESRS S4-5; ESRS 2 MDR-T; ESRS 2 MDR-A**


The Sustainability Plan defines the objectives that the Group intends pursuing in line with the adopted policies, to manage the relevant impacts on the topic highlighted following the double materiality analysis, including: information-related impacts for customers and consumers/end users, social inclusion for consumers/users, personal safety of consumers/users.

It is specified that certain sustainability objectives are common and already reported in the "Communities involved" section because, for Acea, most of the services offered to consumers and end-users correspond with services rendered to the community. Furthermore, the impact related to possible harm to human health associated with the inadequate control and monitoring of the quality of services provided is already addressed in the Water and Marine Resources section with the objectives referring to water quality.

Action lines ▼	Action ▼	IRO ▼	Description ▼
<b>Innovation in the territory</b>	<ul style="list-style-type: none"> <li>▶ Water kiosks</li> <li>▶ Electric mobility infrastructure</li> <li>▶ RomeFlex flexibility activation</li> <li>▶ Smart lighting</li> <li>▶ Reducing odour emissions</li> <li>▶ Management of electricity grid customers</li> </ul>	I I I	<ul style="list-style-type: none"> <li>▶ Increased customer awareness in the choice of products and services via appropriate corporate communications</li> <li>▶ Development of innovative, digital and value-added solutions and services (e-mobility, green product sales) in response to emerging needs</li> <li>▶ Deterioration of the customer experience and increase in complaints and litigation</li> </ul>
<b>Stakeholder engagement</b>	<ul style="list-style-type: none"> <li>▶ Raising awareness on environmental issues</li> <li>▶ Dialogue on the territory</li> <li>▶ Training in schools</li> <li>▶ Artistic lighting</li> <li>▶ Sponsorships</li> </ul>	I I	<ul style="list-style-type: none"> <li>▶ Increased customer awareness in the choice of products and services via appropriate corporate communications</li> <li>▶ Difficulties in using online services (digital counter, website, etc.) by those less accustomed to using technology (elderly, etc.)</li> </ul>
<b>Water quality</b>	<ul style="list-style-type: none"> <li>▶ Quality of purified water</li> <li>▶ Quality of drinking water</li> <li>▶ PFAS monitoring</li> </ul>	I	<ul style="list-style-type: none"> <li>▶ Possible damage to human health related to the inadequate control and monitoring of the quality of services provided (drinking water quality, etc.)</li> </ul>

With reference to the potential negative impact “Deterioration in the quality of life and socio-economic context due to the possible lack of access to adequate services”, it is noted that the Group’s operating companies sign an Integrated Water Service Charter that defines the quality levels of water services for drinking water, public sewage and purification that operators are obliged to observe.

The management of impacts related to the “Loss of customer data due to privacy breaches” and “Economic damage to customers for unfair, deceptive and aggressive business practices” is done through the Group’s policies on the subject, described in the section on Business Conduct.

Action line ▼	Action (company) ▼	Target @ 2028 ▼	Target progress ▼	Baseline 2023 ▼	Capex 2028 (EUR M) ▼	Capex 2024 (EUR M) ▼
<b>Innovation in the territory</b>	<ul style="list-style-type: none"> <li>▶ Electricity grid customer management (aretì)</li> <li>▶ Romeflex flexibility activation (aretì)</li> </ul>	<ul style="list-style-type: none"> <li>▶ -20% non-recurrent complaints</li> <li>▶ 890 interruptions avoided</li> </ul>	<ul style="list-style-type: none"> <li>-12% non-recurrent complaints</li> <li>904 interruptions avoided</li> </ul>	-	4	0.1
<b>Digitalisation</b>	<ul style="list-style-type: none"> <li>▶ 2G meters (aretì)</li> </ul>	<ul style="list-style-type: none"> <li>▶ 770,000 installed meters (for a total of over 1,750,000 by 2028)</li> </ul>	 58% (446,351 meters installed)	986,291	91	36.1

To mitigate any negative impacts and enhance the positive impacts on customers and end-users from the various business activities, companies pay attention to the demands being made and implement projects and solutions to maximise the effectiveness of the services rendered.

In addition, in response to evolving customer demands, the Group has developed new tools (e.g. chatbots, artificial intelligence, interactive fault map, etc.) to improve the services provided. In the electricity distribution service, the campaign to replace electricity meters with new-generation equipment will enable users to increase their awareness of consumption using the real-time communication possibilities offered by the new devices.

To protect customers, Acea Energia is committed to preventing unfair, deceptive and aggressive commercial practices in respect of customers. To this end, it has continued to verify that its sales agents conduct themselves correctly, that the presentation of contracts is clear, and, above all, that customers are fully aware of the choice they have made, that they receives specific communications on the pro-

gress of the case by email or telephone to limit the risks of misunderstandings and late exercising of their right of withdrawal. Communication actions were promoted to increase customer awareness in the choice of innovative products and services. Acea Energia’s sustainable offers fall into this context, with the *Luce 100% Green* and *0% CO<sub>2</sub>* tariffs, which are consistent with the Acea Group’s environmental protection and regional commitment targets.

In 2024, so as to better manage the customer satisfaction monitoring process with the aim of improving the customer experience, Acea obtained certification confirming its processes comply with the ISO 10004 guidelines for the design, development and delivery of customer satisfaction monitoring and measurement services. The protection of personal data is an issue of fundamental interest to customers, and in this regard, Acea is committed to continuously improving the relevant corporate processes; in this respect, during the year, the Register of Processing Activities was updated, specifying the types of data subjects, personal data processed, the systems used and the relevant security measures.