



## 3. Social information

### 3.1 OWN WORKFORCE ESRS S1

**ESRS S1** The information and data presented in this section refers to employees who have a direct contract with the holding company and the operating companies.

**ESRS 2 SBM-2** Acea listens to the needs of its people and develops an HR strategy that translates into targeted engagement projects and initiatives, also taking into account the interests, opinions and rights of its employees. Employee feedback is partly ensured through the adoption of a consultation procedure with the trade unions, which are responsible for protecting and representing the legitimate interests of workers.

**ESRS 2 SBM-3** The identification of impacts, risks and opportunities (IROs) for the Group's own workforce involved multi-stakeholder focus groups with employees and trade unions to assess the impacts, while ERM managers and focal points from the People & Security department of the holding company were involved in the risk assessment process. These IROs have been identified in line with the "People First" goal of the Sustainability Plan, which is structured around employee wellbeing, skills development, people engagement, diversity and inclusion, and occupational health and safety.

The significant negative impacts in this area relate to specific, isolated critical incidents that may occur at Acea (workplace accidents, discrimination, etc.), while the positive impacts stem from Acea's commitment to ensuring fair pay, compliance with labour regulations, the development of professional skills and advanced performance management systems, along with the promotion of wellbeing and welfare.

Significant risks related to employees, which emerged from the risk assessment process, relate to the difficulties the company 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.

The assessment of IROs also extended to companies operating in Latin America, with particular reference to the protection of working conditions and issues relating to equity, diversity and inclusion; consequently, the material IROs identified through the double materiality process also concern all employees of these companies.

For more details on the double materiality process and material IROs, please see paragraph 1.7.

#### 3.1.1 OWN WORKFORCE POLICIES AND PROCESSES

**ESRS S1-1** People are a key factor in Acea's success. To manage staff relations effectively, the company has defined values and adopted commitments that are formalised within its internal regulatory framework:

- the **Code of Ethics** sets out commitments regarding fair treatment and non-discrimination, protection against child labour, the fight against forced labour, freedom of association and the right to collective bargaining, and health and safety at work;
- the **Human Rights Policy** sets out the guiding principles for the protection of workers' fundamental rights, such as the rejection of child labour and forced labour, the guarantee of adequate

working conditions and pay, non-discrimination, the prevention of harassment and bullying, and the protection of health, safety and mental and physical wellbeing at work;

- the **People and participation charter** sets out values and commitments aimed at ensuring suitable working environments and safety at work, optimising skills, promoting mental and physical wellbeing, and fostering a healthy work-life balance;
- the **Equality, Diversity, Inclusion & Belonging Policy** further strengthens the commitment to promoting diversity and inclusion;
- the **Whistleblowing Policy** enables employees to report breaches of the principles and requirements set out in the internal regulatory framework that may occur in the workplace;
- the **Artificial Intelligence Governance Policy** promotes digital awareness and responsibility, encouraging the ethical use of AI that respects people's rights, while combating bias and abuse.

For a detailed description of the Group policies, please see paragraph 1.5 of this document.

The commitments set out in the values and regulatory framework are also implemented through specific procedures, such as those relating to staff recruitment and training, the Diversity and Inclusion Protocol and the Wellbeing & Inclusion Plan, integrated into the DEIB Policy, and the adoption of certifications, such as **UNI/PdR 125:2022 on gender equality**, **SA 8000 on social accountability** in the workplace, and **UNI EN ISO 45001:2023 on occupational health and safety**. Furthermore, in 2025 Acea obtained the **Top Employers Italy Certification** for the fifth consecutive year, an official recognition of corporate excellence in the adoption and implementation of HR policies and strategies. The Group came 18th in the Top 20 ranking.

**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 People & Security Department, which, among other things, 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, re-training, welfare, inclusion and equal opportunities.

Throughout the year, trade union partners were involved in meetings designed to provide them with information or to facilitate discussion, particularly on: training, working hours, flexible working arrangements, work-life balance measures, staff classification schemes, corporate transactions, and support measures relating to pensions.

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).

**ESRS S1-3** In order to adequately address the impacts that it may generate on its staff, Acea has adopted **structured employee relations management processes**. Specifically, the People & Security Department, in coordination with the operating companies, is responsible for:

- managing HR processes for staff employed by subsidiaries;
- defining the remuneration policy, which includes performance appraisal processes and merit plans;
- managing industrial relations;
- defining the focus of training programmes, starting from a survey of the training needs of Group personnel;
- Setting commitments and plans for promoting inclusion and valuing diversity.

**Safety in the workplace** is overseen by the HSE & Quality Department of the holding company, which provides coordination and guidance by monitoring the application of regulations, guidelines and corporate policies by the operating companies, 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 for the appropriate investigations.

Acea has also set up specific communication channels, including dedicated e-mail addresses as indicated 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 employees are aware of these tools, Acea keeps staff informed via the company intranet and through awareness and information campaigns, assessing the effectiveness and perception among staff of these efforts through surveys and feedback.

### 3.1.2 OWN WORKFORCE TARGETS, ACTIONS AND RESOURCES

**ESRS S1-4, ESRS S1-5, ESRS 2 MDR-T** In line with the values and policies formalised in its regulatory framework, Acea is constantly committed to preventing and mitigating the impacts and potential risks associated with human resources management and to seizing any opportunities that may arise. In doing so, it also takes into account the concerns of employees collected by the holding company's People & Security Department through its industrial relations management activities and regular consultations with employee representatives. This commitment involves managing the most significant impacts and risks relating to people: ensuring fair pay, promoting training and skills development, fostering a healthy work-life balance, safeguarding health and safety, ensuring job security, promoting gender equality and equal pay for work of equal value, and protecting freedom of association.

Action line	Action	IRO	Description
<b>Employee well-being</b>	▶ Welfare enhancement	I	▶ Improving corporate well-being through welfare and work-life balance initiatives
	▶ Head office layout and space review	I	▶ Critical issues related to working conditions and the work environment impacting the internal climate
<b>Skills development</b>	▶ Corporate Academy	R	▶ Challenges in attracting and retaining talent with key skills to ensure business continuity
	▶ Training	I	▶ Professional fulfilment/satisfaction and skills enhancement
<b>People Engagement</b>	▶ Involvement of operational staff	I	▶ Professional fulfilment/satisfaction and skills enhancement
	▶ Promoting a sense of belonging	R	▶ Potential climate of conflict with trade union partners representing the workforce
<b>Diversity and inclusion</b>	▶ Gender equality	I	▶ Appropriate salaries to ensure safe and decent living conditions
	▶ Improving the D&I culture	I	▶ Challenges related to working conditions and the work environment affecting the internal climate
	▶ Accessibility and inclusiveness of the premises	I	▶ Deterioration of employees' physical and mental well-being due to incidents of discrimination and violations of personal dignity
<b>Health and Safety</b>	▶ Culture of safety (for accident reduction) ▶ HSE process optimisation ▶ Innovative safety equipment (Youcare kit, man-down device)	I	▶ Health impacts from workplace accidents involving employees

To manage the risk associated with potential conflict with trade union partners, Acea has established a dedicated structure for di-

alogue with the trade unions within the company and has set up relevant bilateral bodies, as described in paragraph 3.1.1.



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 peculiar physical or health conditions, ensuring adjustments to equipment and work processes.

In 2025, Acea was not involved in any activities that exposed its employees to the risk of child, forced or compulsory labour.

The strategic objectives relating to the Group's workforce are set out in the Sustainability Plan, which includes the "People First" objective and the associated actions. These are primarily the responsibility of the holding company's People & Security Department, which coordinates and develops projects and programmes aimed at employees, including those employed by subsidiaries. In 2025, operating costs totalling approximately €1.5 million were incurred in relation to training, welfare, diversity & inclusion and employee engagement initiatives, of which €1 million was spent on funded training programmes.

Action line ▼	Action/ Company ▼	Target @ 2028 ▼	Actual 2025 ▼
<b>Employee well-being</b>	▶ Welfare enhancement	▶ Increase in the number of users	6,031 people (vs 5,942 previous year)
	▶ Review of office layout	▶ Design of new layouts	Completed
<b>Skills development</b>	▶ Corporate Academy	▶ 6,500 people/year trained ▶ 140 internal faculties involved	3,850 people trained 174 internal faculties
	▶ Digital training	▶ 15 training courses ▶ 5,000 participants	13 training courses 5,211 participants
	▶ Training	▶ 22h of training per capita/year (Italy)	27h per year
	▶ Training on sustainability	▶ 100 people certified as "Sustainability Professionals"	55 people trained 41 people certified
	▶ Gender equality	▶ 32.6 % women managers (executives and middle managers)	30.0%
<b>Diversity and inclusion</b>	▶ Improving the D&I culture	▶ 2 initiatives per year	4 initiatives
	▶ Accessibility and inclusiveness of the premises	▶ Design of new layouts	Completed
<b>Health and safety</b>	▶ Culture of safety	▶ Injury frequency and severity rate < average over the last three years	IFR: 5.84<6.00 ISR: 0.24>0.23
		▶ Near misses resolved >90%	81%
	▶ Digitisation of HSE processes	▶ Digitisation of operating companies: 100%	46%
<b>Skills development (foreign countries)</b>	▶ Trials of innovative equipment (oreti and Acea Ato 2)	▶ Youcare kit and man-down device: 120 people	107 people
	▶ Specialised training (Aguas de San Pedro, Consorcio Agua Azul)	▶ ASP staff involved: 97% ▶ CAA business sectors: 95%	ASP: 93% CAA: 80%
<b>Diversity and inclusion (foreign countries)</b>	▶ Improving D&I culture (Aguas de San Pedro, Consorcio Agua Azul)	▶ ASP staff involved: 90% ▶ Number of initiatives per year (CAA): 1	ASP: 98% of employees involved CAA: 0 initiatives
	<b>Health and safety (foreign countries)</b>	▶ Safety and prevention training (Aguas de San Pedro)	▶ 90% of employees involved

#### Labour-management relations

Acea has adopted a high-profile industrial relations model based on systematic dialogue and participation. Building on the forms of bilateral cooperation mentioned above; these tools are instrumental in pursuing the company's business objectives while striking the right balance with social considerations.

In 2025, discussions with trade unions focused primarily on: new working hours for administrative staff; flexibility schemes and additional leave entitlements beyond those already provided for by law and the National Collective Labour Agreement; flexible working time arrangements through the continued use of the remote working model; the revision of working hours for operational staff, career

development and professional enrichment pathways, funded training, and regulations governing access to pension benefits for staff who have worked for the company for a long time.

An agreement was also reached between Acea and the trade unions to identify specific career development pathways for operational staff.

### Occupational health and safety

Acea has implemented a plan to gradually roll out the **Occupational Health and Safety Management System**, ensuring that the system develops in line with the central model across all newly established or acquired companies. This strategy aims to ensure comprehensive and consistent coverage across the entire workforce, guaranteeing that every employee works in accordance with certified and monitored standards. The holding company and its main operating companies in Italy hold UNI ISO 45001:2023 occupational health and safety certification.

Over the course of the year, Acea launched an initiative to improve its work-related accident management process, based on four pillars:

- improved reporting;
- improved communication;
- adoption of a new classification system for accidents;
- analysis of the circumstances surrounding the incident, including through the establishment of a working group tasked with analysing and investigating the causes of the accident, and identifying and monitoring the necessary corrective measures.

The new model identifies high-potential (HiPo) accident events, assessed on the basis of the potential for harm rather than simply the prognosis, giving priority to those which, although they did not cause serious harm, could have had fatal or disabling consequences. The model also includes a safety alert, which notifies all relevant parties of the accident risk before the analysis of the causes of the accident begins.

Furthermore, in 2025, as part of efforts to raise awareness about accident prevention, a series of information sessions entitled “Report and prevent near misses” was organised, involving over 1,000 people.

To prevent work-related illnesses, Acea has adopted a centralised and proactive governance model, coordinated by the holding company’s Health & Safety department, which ensures that health protocols are consistent and that health protection measures are effective across all Group companies.

The management of HSE issues is entrusted to a specialist occupational health team, which carries out preventive and periodic health checks and specialist tests, and produces regular reports to assess trends in the workforce’s overall health.

### Remuneration and benefits

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**, 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 variable payment, which is linked to qualitative and quantitative performance towards the achievement of specific targets, in line with the business and sustainability plans, aims to encourage workers to

contribute to the targets and related projects to increase profitability and improve competitiveness, productivity, sustainability and efficiency.

Employees are entitled to other benefits as well, which are also offered to staff on part-time or fixed-term contracts, such as meal vouchers, supplementary health insurance and benefits managed through the Company Recreational Club (Circolo Ricreativo Aziendale - CRA).

### Training and skills development

In 2025, the **Acea Academy** advanced training centre opened its doors. The Academy, which is also open to external stakeholders, provides high-level training in various fields (leadership, digital and technical-specialist), using innovative and experiential approaches. The Academy uses an e-learning platform called *Open Learning*, which supports the employee’s learning journey right from the *onboarding* process and offers a wide range of online courses for personal development.

In 2025, the main training courses offered were:

- the first **Corporate Master**, designed for 30 high-potential individuals who, through a bespoke academic programme, can develop specific skills and knowledge in the utilities sector;
- the **soft skills** training programme, which involved around 500 people, including 98 managers, with the aim of encouraging peer-to-peer discussion and promoting a leadership style characterised by vision, shared responsibility and collaboration;
- the **Essere Acea programme**, aimed at the entire workforce, which explored the factors driving organisational transformation both at a technological level – particularly with regard to artificial intelligence and related developments – and at an individual level, focusing on the development of new mindsets and personal growth;
- the training programme for **Sustainability Professionals**, which involved 14 people.

Each training course includes entrance and exit slips to assess its effectiveness, as well as a student satisfaction survey to identify the course’s strengths and gather feedback with a view to continuously improving the training programmes. To ensure that staff with disabilities can also easily access the courses, all criteria guaranteeing full accessibility of the e-learning training are met.

Also during the year, with a view to enhancing operational skills, transferring technical and professional know-how, and preserving Acea’s distinctive expertise, the Academy began rolling out a training model that also includes training for trainers who will form the **Register of Internal Trainers** (Faculty of Trainers).

Finally, in 2025, the first **Executive Master in Water Management** was launched, designed by Acea and aimed at external stakeholders to strengthen the development of strategic, technical and managerial skills needed to tackle the challenges of sustainable management and the digital transition, with a specific focus on water resource management.

### Employee engagement

In 2025, the Transformation Tour was held. Attended by Acea’s Chief Transformation Officer and Chief People & Security Officer, the aim of the Tour is to provide staff at the company’s operating companies across Italy with an overview of new ways of working and staff development programmes, thereby strengthening a sense of connection. In addition to the events dedicated to the holding



company, the Tour featured 26 sessions and involved 30 operating companies across nine different cities, reaching over 6,800 people through both in-person attendance and live streaming. Each event provided an opportunity for discussion and feedback, gathering suggestions and ideas directly from the local community.

Furthermore, in June, Acea hosted “**I AM – tu all’ennesima potenza**”, the first national event in Italy dedicated to the application of artificial intelligence and robotics in the management of water, energy and environmental infrastructure, which was open to staff from various operating companies. The initiative was organised by a.Quantum with the participation of leading technology firms, and showcased the most advanced solutions already being applied to the Group’s industrial processes. The event marks a key step in the implementation of the strategic plan, reinforcing Acea’s commitment to innovation, smart infrastructure and sustainable digital transition, while maintaining a people-centric approach with a focus on training, rights and the protection of individuals.

### Diversity & Inclusion

In order to foster a serene working climate and counter possible episodes of discrimination, promoting inclusion and valuing diversity, in 2025 Acea updated the Equality, Diversity, Inclusion & Belonging Policy, introducing the concept of Belonging and strengthening the role of the Equality, Diversity & Inclusion Manager who operates in synergy with the Equality, Diversity & Inclusion Committee. A space dedicated to DEI issues is also available on the company intranet.

The new policy is in line with the Charter of the Person and Participation, strengthening measures to support work-life balance and parenthood, including:

- the extension of paternity leave, with the provision of an additional ten days’ paid leave on top of the minimum required by law;
- parental leave to care for sick children (aged between 3 and 12);
- hourly leave when enrolling children at nursery, pre-school and on their first day of primary school;
- leave for paediatric appointments and vaccinations for children aged 0–3 years.

Acea has established reserved parking spaces in the company car park for staff with disabilities and pregnant women.

In 2025, the UNI/PdR 125:2022 certification on gender equality was not only renewed for Acea SpA, Acea Ambiente, areti, Acea Ato 2, Acea Energia and Acea Infrastructure, but was also extended to Acea Acqua Gori and ASM Terni.

Throughout the year, a series of webinars were organised on topics such as inclusive language, the concept of family and neurodiversity. Acea is also a member of Valore D, a business association that promotes gender equality and the promotion of inclusive values within organisations.

### Corporate welfare and well-being

Acea actively promotes corporate welfare, starting with gathering employee feedback on a regular basis through surveys to assess their needs and level of satisfaction with welfare initiatives.

During 2025, steps were made to **strengthen the annual strategic wellbeing plan**, structured around six pillars – health, corporate wellness, family care, financial support, supplementary pensions and solidarity – and **specific initiatives were implemented**, including:

- “**Previene con Acea**”, a cancer prevention campaign run in partnership with Susan G. Komen Italia, during which 625 free breast, skin and endocrine screenings were carried out at the company’s premises;

- the launch of the **remote primary care service**, which was announced to staff via a webinar to explain how the service works;
- **corporate wellness programmes** to promote physical wellbeing by adopting healthy lifestyles, taking part in sport and developing customised healthy eating plans with a nutritionist. During the year, 10% of staff took part in these initiatives.
- the **self-defence courses** organised for female employees, which were attended by 200 people;
- **mental wellbeing programmes** and the introduction of an online psychology service for all employees;

In 2025, the “**Mamma con Acea nei tuoi primi mille giorni**” project was launched, an initiative co-funded by the Department for Family Policies of the Prime Minister’s Office as part of the #Riparto call for proposals. The programme introduces services designed to support female employees during maternity leave, facilitating their return to work and encouraging people to have children. The measures, which include financial incentives, psychological counselling, training programmes and flexible working arrangements, benefited around 169 female workers during the year.

As part of this project, the company-run nursery “Un fiume di emozioni” was refurbished and fitted out with new furniture, an educational programme featuring English language lessons and creative and educational workshops was held, and the facility’s opening hours were extended. The nursery has a maximum capacity of 42 children, divided into three age groups (younger, middle and older), of which 32 places are reserved for employees’ children and grandchildren and 10 are allocated to residents of the local Municipality.

In November, to mark the International Day for the Elimination of Violence against Women, Acea organised an event on emotional intelligence for its staff, covering important topics such as managing emotional boundaries, relationship dynamics and a culture of respect, with a view to fostering healthy relationships.

To **measure the social impact of welfare services** provided by Acea, a pilot project was carried out based on the Theory of Change and the calculation of SROI (Social Return on Investment), using a methodology that combines qualitative and quantitative indicators to assess the effectiveness of the initiatives and measure the value generated for individuals and the community.

The scope of the services to be evaluated (family services, preventive health, wellbeing and sport, etc.) and the relevant KPIs to be analysed were identified, and internal stakeholders were engaged through surveys and in-depth workshops to assess their satisfaction with the services used.

The social value of these initiatives was calculated by taking into account the feedback received, the resources deployed by Acea and specific contextual data (proxies, duration of the change brought about, etc.).

The project confirmed that all of the services provided by Acea have had a positive social impact, particularly family services and healthcare services.

## 3.1.3 OWN WORKFORCE METRICS

### ESRS S1-6 Employee characteristics

As at 31 December 2025, the workforce stood at 9,020 employees, of whom 78% were men and 22% women, with total costs amounting to approximately € 381 million, as reported in the Consolidated Financial Statements. The composition of the workforce confirms the prevalence of men within the organisation, who mainly work in technical roles.

89% of employees are employed under open-ended contracts, confirming the employment stability of the workforce; all employees of the operating companies in Italy are covered by

National Collective Labour Agreements (CCNL).

In the companies operating in Peru and the Dominican Republic, employment relationships are governed by local labour legislation.

### Employees by country

ESRS_S1-6	Employees by country	31/12/2025	31/12/2024
		Number	Number
	Italy	7,583	7,376
	Peru	994	891
	Honduras	415	419
	Dominican Republic	28	29
	<b>Total</b>	<b>9,020</b>	<b>8,715</b>

### Contract type

ESRS_S1-6	Employees by contract type	31/12/2025				31/12/2024			
		Male	Female	Other	Not reported	Male	Female	Other	Not reported
	Permanent employees	6,141	1,874	0	0	5,988	1,823	0	0
	Temporary employees	914	91	0	0	829	75	0	0
	Non-guaranteed hours employees	0	0	0	0	0	0	0	0
	<b>Total</b>	<b>7,055</b>	<b>1,965</b>	<b>0</b>	<b>0</b>	<b>6,817</b>	<b>1,898</b>	<b>0</b>	<b>0</b>

### ESRS S1-8 Collective bargaining coverage and social dialogue

ESRS_S1-8	Geographical area	31/12/2025	31/12/2024
		Percentage	Percentage
Employees covered by collective bargaining agreements		89%	89%
Employees registered as trade union members within the European Economic system		51%	50%
Employees covered by collective bargaining agreements (in companies within the European Economic System) in relation to the total workforce	Italy	84%	85%
	Peru	0%	0%
	Honduras	5%	5%
	Dominican Republic	0%	0%
Employees covered by collective bargaining agreements (in companies outside the European Economic System) in relation to the total workforce			

The combined workforce of Acea Energia and Umbria Energy totals 381 employees (341 and 40 respectively), all of whom are employed under National Collective Labour Agreements (CCNL), with 99% on permanent contracts.

#### New hires, departures, and turnover rate

The staff turnover rate stands at 3%, calculated as the ratio of people leaving the company (256 people) to the total number of employees in Italy during the year. This figure is down from the 11% recorded in the previous year, mainly due to the exclusion of ADF and Berg from the scope of consolidation at the end of 2024.

At the foreign subsidiaries, 818 staff left the company, with a turnover rate of 57%, in line with 2024 (58% and 782 people leaving the company), broken down as follows:

- 555 redundancies in Peru following the closure of Consorcio Acea Lima Norte and Consorcio Acea Lima Sur, and 236 voluntary resignations at Acea Peru;
- 18 departures from Aguas de San Pedro, including 9 voluntary resignations, 4 dismissals, 3 retirements and 2 deaths (not due to work-related causes or accidents);
- 9 departures from the Dominican Republic, including 1 voluntary resignation and 8 dismissals.

#### KPI-ES10 New hires

In 2025, 479 new employees were hired in Italy, an increase of 46% compared with 327 in the previous year.

There were 916 new hires at the companies outside Italy, mainly linked to new contracts signed by Acea Peru.



### Number of employees joining and leaving in Italy

ESRS_S1-6	Number of employees joining and leaving the operating companies in Italy	31/12/2025	31/12/2024
		Number	Number
	Voluntarily	125	148
	Due to dismissal	11	19
	Due to retirement	103	115
	Due to death in service	8	12
	Other	9	487
	<b>Total employees who left the company</b>	<b>256</b>	<b>781</b>
	<b>Total employees who joined the company</b>	<b>479</b>	<b>327</b>
		Percentage	Percentage
	<b>Employee turnover rate</b>	3%	11%

#### ESRS S1-9 Diversity metrics

By 2025, the senior management team – comprising the executives who are one level below the top management – will consist of 70%

men and 30% women, in line with the figures for 2024. The age distribution is in line with 2024, with 8% of staff under the age of 30, 50% aged between 30 and 50, and 42% over the age of 50.

### Gender distribution in number and percentage at top management level

ESRS_S1-9	Gender distribution in number and percentage at top management level	31/12/2025		31/12/2024	
		Number	Percentage	Number	Percentage
	Male	40	70%	42	74%
	Female	17	30%	15	26%
	Other	0	0%	0	0%
	Not reported	0	0%	0	0%

### Employees by age group

ESRS_S1-9	Employees by age group	31/12/2025			31/12/2024		
		Under 30 years old	30-50 years old	Over 50 years old	Under 30 years old	30-50 years old	Over 50 years old
	Employees	757	4,510	3,753	660	4,435	3,620

#### ESRS S1-10 Adequate wages

All employees hired both in and outside Italy receive an appropriate salary in line with applicable benchmarks (National Collective

Labour Agreements in Italy, and the Labour Code and collective and industry agreements in countries outside Italy).

#### ESRS S1-12 Persons with disabilities

ESRS_S1-12	Gender	31/12/2025	31/12/2024
		Percentage	Percentage
Percentage of persons with disabilities among employees, subject to legal restrictions on data collection	Male	5%	5%
	Female	11%	11%
	Other	0%	0%
	Not reported	0%	0%

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

In 2025, approximately 226,000 hours of training were provided, in line with the previous year; of these, 33% were taken up by female staff, at 38 hours per person, an increase compared with 2024, while 67% were attended by male staff, at 21 hours per person, a decrease compared with the previous year.

The number of training hours per capita is calculated as the ratio of the number of training hours completed by men to the total number of male employees, and the number of training hours completed by women to the total number of female employees.

84% of employees were involved in the performance and skills assessment system, in line with the previous year.

**Training hours by gender**

ESRS_S1-13	Gender	31/12/2025	31/12/2024
		Number	Number
Total training hours	Male	150,447	171,972
	Female	75,255	54,223
	Other	0	0
	Not reported	0	0
Average training hours per employee	Male	21	25
	Female	38	29
	Other	0	0
	Not reported	0	0

**Number of employees who participated in regular performance and career development reviews**

ESRS_S1-13	Gender	31/12/2025	31/12/2024
		Number	Number
Employees who participated in regular performance and career development reviews	Male	5,810	5,617
	Female	1,776	1,760
	Other	0	0
	Not reported	0	0
Employees who participated in periodic performance and career development reviews	Male	82%	82%
	Female	90%	93%
	Other	0%	0%
	Not reported	0%	0%

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

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

Overall, 84% of the total workforce is covered by certified safety management systems. In Italy almost the entire workforce is covered (99.5%), whereas outside Italy the figure applies only to Peru, where 11% of staff are covered by certified safety management systems.

In 2025, occupational injury data in Italy showed an improvement, with 74 accidents compared to 86 the previous year, represent-

ing a decline in the accident frequency rate from 6.40 to 5.83. The work-related injury rate (frequency index - FI) 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.

The 2025 severity index, calculated as the ratio of working days lost due to injuries to hours worked by employees, multiplied by 1,000, is:

- 0.24 in Italy, with 3,067 days lost;
- 0.11 in Honduras, with 100 days lost;
- 0.16 in Peru, with 423 days lost;
- 0 in the Dominican Republic.



## Work-related injuries by country

ESRS_S1-14	Geographical Area	31/12/2025	31/12/2024
		Number	Number
Italy	Number of work-related injuries	74	86
	Number of fatalities in own workforce due to work-related injuries and illnesses	0	0
	Frequency index (Injury rate)	5.83	6.40
Honduras	Number of work-related injuries	20	31
	Number of fatalities in own workforce due to work-related injuries and illnesses	0	0
	Frequency index (Injury rate)	22.71	33.60
Peru	Number of work-related injuries	25	18
	Number of fatalities in own workforce due to work-related injuries and illnesses	0	0
	Frequency index (Injury rate)	9.37	10.20
Dominican Republic	Number of work-related injuries	0	0
	Number of fatalities in own workforce due to work-related injuries and illnesses	0	0
	Frequency index (Injury rate)	0	0
		Percentage	Percentage
Own workforce covered by the health and safety management system	Italy	84%	85%
	Honduras	0%	0%
	Peru	11%	10%
	Dominican Republic	0%	0%

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

As regards leave for family reasons, Acea operates in compliance with the legislation which governs days off and economic support for female and male workers connected with maternity, paternity of children, adopted children and fostered children.

The proportion of staff eligible for leave for family reasons in Italy and abroad stands at 99.7%, as such leave is not provided for in Dominican Republic legislation.

#### Employees entitled to take family-related leave

ESRS_S1-15	31/12/2025	31/12/2024
Type of employee	Percentage	Percentage
Employees entitled to take family-related leave	99.7%	99.7%

#### Employees who are entitled to and made use of family-related leave

ESRS_S1-15	Gender	31/12/2025	31/12/2024
		Percentage	Percentage
Employees who are entitled to and made use of family-related leave	Male	7%	6%
	Female	4%	4%
	Other	0%	0%
	Not reported	0%	0%

In 2025, a total of 920 people took maternity and paternity leave, of whom 649 were in Italy (350 men and 299 women).

**ESRS S1-16 Remuneration metrics**

Information on remuneration metrics is broken into the countries in which the companies operate in order to provide an overview that reflects the different socio-economic and regulatory contexts.

**Gender pay gap - overall and by job classification**

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.

By 2025, remuneration of men and women is almost the same, with men earning just 0.03% more, but this difference is largely attributable to the higher number of men in manual roles.

**KPI-ES11** When the data is analysed by professional category, the pay gap in favour of men widens:

- +9% for managers;
- +4% for middle managers;
- +11% for clerical workers;
- +35% for manual workers.

For clerical and manual workers, the pay gap is linked to the facts that roles involving additional pay (overtime, on-call duty, shift work, allowances, etc.) are predominantly held by men, and that men generally have a longer length of service.

With regard to the companies outside Italy, in 2025, women in Honduras and Peru earn 22% and 42.55% more respectively, in line with 2024, for which the figures have been recalculated to ensure methodological consistency with 2025; in the Dominican Republic, men earn 2.29% more, a decrease compared with the previous year due to staff turnover at Acea Dominicana and Acea International.

**ESRS 2 BP-2** The 2024 figure for Italy is shown to two decimal places, whereas in the previous report it was rounded (CSRD 2024 figure: (1%), while the figures shown in the tables for Honduras and Peru have been updated to correct an error in the data from the previous report (CSRD 2024 data for Honduras: -9%, Peru: -25%).

**Total rate of 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 2025, in Italy, the total annual remuneration of the highest-paid person is 23 times higher than the median pay of employees, in line with 2024.

With regard to foreign subsidiaries, in Honduras and Peru the annual total remuneration ratio stands at 13 and 7 respectively, in line with the previous year, while in the Dominican Republic it has fallen to 1.4 compared with the previous year, following the reorganisation of the company's workforce in 2025.

**Gender pay gap and total remuneration in Italy**

ESRS_S1-16	31/12/2025		31/12/2024	
	Gender pay gap	Annual total remuneration ratio	Gender pay gap	Annual total remuneration ratio
Italy	0.03%	23	0.52%	24
Honduras	-22.00%	13	-22.00%	12
Peru	-42.55%	7	-42.88%	8
Dominican Republic	2.29%	1.4	38.75%	8

**ESRS S1-17 Incidents, complaints and severe human rights impacts**  
**No incidents of discrimination were reported in 2025**, whereas in 2024 one report of harassment was recorded and dealt with by the relevant authorities.

As in the previous year, two reports relating to human rights were submitted, highlighting areas where safety management at a facility could be improved.

Finally, as in 2024, **Acea has not been subject to any sanctions or fines relating to human rights.**

**Incidents of discrimination**

ESRS_S1-17	Form of Discrimination	31/12/2025	31/12/2024
		Number	Number
Incidents of discrimination	Gender	0	0
	Racial or ethnic origin	0	0
	Nationality	0	0
	Religion or personal beliefs	0	0
	Disability	0	0
	Age	0	0
	Sexual orientation	0	0
	Harassment	0	1
	Other forms of discrimination	0	0
<b>Total</b>		<b>0</b>	<b>1</b>



## Reports related to human rights

ESRS_S1-17	31/12/2025	31/12/2024
	Number	Number
Complaints submitted through the channels provided for own workers to raise concerns	2	2
Severe human rights issues and incidents related to own workforce that involve 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	0

## Amount of fines and penalties

ESRS_S1-17	31/12/2025	31/12/2024
	EUR	EUR
Amount of fines, penalties and compensation for damages arising from cases of discrimination, including harassment and complaints	0	0
Amount of fines, sanctions and compensation for significant damages related to serious human rights issues and incidents involving the company workforce	0	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 Acea's value chain in qualitative terms, taken as a whole:

- staff of service providers (cleaning, maintenance, etc.);
- staff of contractors carrying out activities at work sites operated by the operating companies;
- sales agents and workers in logistics companies.

The impacts, risks and opportunities relating to workers in the value chain were identified through a double materiality analysis, with the active involvement of internal and external stakeholders.

The double materiality process and material IROs are described in the General Information section, paragraph 1.7.

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 WORKERS IN THE VALUE CHAIN POLICIES AND PROCESSES

**ESRS S2-1** Acea is aware that negative impacts linked to the violation of fundamental rights may arise along the value chain, particularly with regard to workers employed by suppliers.

To this end, it has defined values and adopted commitments that have been formalised within its internal regulatory framework:

- the **Code of Ethics** sets out the guiding principles that should underpin all relations between Acea, as the contracting authority, and its suppliers “on the basis of the principle of mutual benefit and cooperation”, such as compliance with rules and procedures, respect for privacy, and the guarantee of quality goods, services and performance;
- the **Human Rights Policy** sets out the guiding principles for the protection of the fundamental rights of workers employed by suppliers and sub-suppliers, such as the prohibition of child labour and forced labour, the guarantee of adequate working conditions and pay, and the protection of health, safety and mental and physical wellbeing at work;

- the **Sustainable Procurement Policy** confirms Acea's commitment to sustainable supply chain management and the increasing integration of ESG criteria into procurement processes;
- the **Whistleblowing Policy** enables staff employed by contractors and suppliers to report breaches of the principles and requirements set out in the internal regulatory framework that may occur in the workplace.

Acea requires its suppliers to share its corporate values and principles – including those regarding the protection of their employees – by means of a declaration of acceptance and a commitment to comply with the requirements set out in the regulatory framework. This declaration is an integral part of the contract and entitles Acea to take action in the event of a breach of the specified standards of conduct. For a detailed description of the Group Policies, please see paragraph 1.5.

**ESRS S2-2** When drawing up trade union agreements and protocols that also cover supply chain issues, Acea, through the People & Security department of the Parent Company, which is responsible for managing industrial relations, engages with the main employee representatives of suppliers and trade associations to discuss matters of mutual interest. The topics covered primarily include health and safety at work, employment security, combating irregular forms of employment, and compliance with contractual regulations.

**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 occupational health and safety and support stable, quality employment. The Protocol defines rewarding criteria for the assignment of tenders, to continue the objective of quality work throughout the cycle, including: lowest 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 Aceia 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.

Aceia has established the "Comunica Whistleblowing" platform, which is also accessible to external stakeholders, including suppliers, 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 Officer, who takes charge of them and carries out the appropriate investigations. The report-

ing channel is available on Aceia's website, where there is a dedicated section explaining the purpose of the Whistleblowing Policy and promoting its use.

### 3.2.2 WORKERS IN THE VALUE CHAIN TARGETS, ACTIONS AND RESOURCES

**ESRS S2-4; ESRS S2-5; ESRS 2 MDR-T; ESRS 2 MDR-A** To manage material impacts, risks and opportunities related to the supply chain, Aceia has formalised specific targets that align with the policies adopted by the Group. These targets focus on workers' rights, working conditions, safe employment, and health and safety.

Action line	Action	IRO	Description
Sustainable procurement	Responsible Procurement Policy	I	Lack of respect for workers' rights along the supply chain (stable and regular employment, appropriate contracts, decent working hours, etc.)
		I	Any incidents of human rights infringements along the supply chain related to child labour
		I	Any incidents of human rights infringements along the supply chain related to forced labour
Supplier health and safety	<ul style="list-style-type: none"> <li>Safety training</li> <li>Verification of technical and professional qualifications</li> <li>Construction site supplier inspections</li> </ul>	I	Health impacts from workplace injuries involving contractors' employees

To manage the impact on workers throughout the value chain, Aceia requires its suppliers to sign and commit to complying with the requirements set out in the Code of Ethics, the Human Rights Policy and the Sustainable Procurement Policy. This enables Aceia to take action, including through contractual measures, in the event of breaches of workers' rights along the supply chain, which can be reported via the "Comunica Whistleblowing" platform. Aceia also carries out targeted checks on:

- Social security compliance:** as the contracting authority, Aceia verifies that each contractor and subcontractor holds a DURC (Single Document of Social Security Compliance). This check ensures that companies are up to date with their social security and insurance contributions (INPS, INAIL, etc.);

- Age of workers:** during tender procedures and the qualification stages, compliance with the minimum age limits established by current legislation for access to employment is verified.

The Sustainability Plan includes a specific objective regarding the development of the supply chain, which involves internal measures to strengthen the sustainable procurement process and measures that directly engage suppliers. These targets are the responsibility of the holding company, which coordinates and develops the activities. No capital expenditure is planned for the implementation of these measures; however, they are supported by operating costs which cannot currently be identified separately.

Action line	Action/ Company	Target @ 2028	Actual 2025
Supplier health and safety	Training on safety issues	Supplier injury rate < three-year average	0.17 < 0.21
	Digitisation of process to verify technical and professional qualifications	companies involved: 100%	13%
	Supplier site inspections	15,000 inspections per year	15,747 inspections
Suppliers health and safety (foreign countries)	Safety and prevention training (Consorcio Agua Azul)	90% supplier training attendance rate	66%



To promote and improve health and safety conditions for staff employed by contractors, Acea carries out regular site inspections aimed at checking working conditions (site management, correct use of PPE, etc.). In 2025, approximately 15,800 site safety inspections were carried out, relating both to major maintenance contracts for water and electricity networks and services, and to smaller-scale contracts.

In addition, Acea organises safety training and information sessions that are also open to suppliers; in particular, in June 2025, the event “Sicurezza, formazione e trasformazione: le persone al centro” was held at the areti Training Camp, focusing on on-site training with practical demonstrations of how technical work should be carried out safely.

### 3.3 AFFECTED COMMUNITIES ESRS S3

**ESRS 2 SBM-3** Conscious of the role it plays in the socio-economic system in which it operates, Acea takes steps to integrate its commitment to contribute to the sustainable development of local regions and improve the welfare of people and stakeholders into the efficient and effective management of its businesses. In this regard, Acea recognises its stakeholders not only as parties that have a key role in enabling the company’s objectives but also as the main direct or indirect recipients of its business activities. Acea promotes the development of trusting relationships with stakeholders and adopts an inclusive and proactive approach in their regard. Any significant negative impacts are not systemic in nature but, where applicable, relate to individual projects linked to infrastructure developments. Stakeholders are identified and organised into categories and sub-categories within the Stakeholder Tree, also taking account of the material topics relevant to the business. Within these categories, the various communities impacted by the company’s activities due to their proximity to its production sites (waste-to-energy plants, purifiers, primary substations, etc.), are represented by neighbourhood committees, regional committees, and environmental and social protection associations.

**KPI-ES01** In 2025, 16 initiatives were carried out to engage in dialogue and consultation with regional stakeholders, primarily relating to projects on: the implementation of NRRP initiatives, operational activities (district heating, grid flexibility), corporate volunteering projects, and water and environmental awareness and education campaigns.

#### 3.3.1 AFFECTED COMMUNITIES POLICIES AND PROCESSES

**ESRS S3-1** Acea is committed to managing its relationships with the communities and regions in which it operates in accordance with the principles of integrity, transparency, fairness, impartiality and inclusivity. To this end, it has defined values and adopted commitments that have been formalised within its internal regulatory framework:

- the **Code of Ethics** commits the organisation to engaging in dialogue and consultation with stakeholders, taking their legitimate concerns into account, with a view to cooperation for mutual benefit;
- the **Human Rights Policy** affirms the principle of respecting and upholding the rights of local communities;

In 2025, the accident incidence rate for contractors – which measures the ratio of accidents on Acea construction sites to the number of hours worked by staff on those sites – stood at 0.17, representing a decrease compared with the average for the previous three-year period.

#### **KPI-ES12 Incidents of human rights violations in the supply chain**

No human rights issues or incidents relating to the upstream and downstream value chain were reported during 2025. In particular, no reports were received via the “Comunica Whistleblowing” platform made available by Acea to suppliers’ staff for the purpose of reporting any breaches of human rights (child labour, forced labour and working conditions) as set out in the Human Rights Policy, which suppliers are required to sign when entering into a contract.

- the **Integrated Management Systems and Sustainability Policy** promotes dialogue with local communities to contribute to the creation of shared value and the improvement of community wellbeing;
- the **Principles and values of Stakeholder Engagement** defines a constructive approach to stakeholder relations by promoting dialogue and encouraging active and responsible participation, thereby supporting the company in achieving its business objectives and generating shared value;
- the **Whistleblowing Policy** enables workers to report breaches of the principles and requirements set out in the internal regulatory framework that may occur in the workplace;
- the **Artificial Intelligence Governance Policy** promotes the ethical, transparent and safe use of AI in the services provided to the community.

For a detailed description of the Group Policies, please see paragraph 1.5.

Acea respects the rights of local communities, both in Italy and abroad, and helps to uphold them by promoting the socio-economic development of the areas in which it operates and supporting social initiatives to promote culture or community wellbeing.

It is also attentive to the protection of the natural environment and ecosystems, working to preserve their integrity, respecting the community and the intergenerational pact. In this regard, Acea supports charitable projects and initiatives promoted by organisations, associations, institutions, etc. that have a social, environmental, cultural, sporting or recreational focus and aim to promote inclusion in particularly disadvantaged contexts.

#### 3.3.2 AFFECTED COMMUNITIES TARGETS, ACTIONS AND RESOURCES

**ESRS S3-2; ESRS 2 MDR-T; ESRS 2 MDR-A** Engaging with affected communities is one of the key prerequisites for Acea to achieve its sustainable development goals.

As part of the process, which is tailored to the goals themselves and the type of dialogue involved, the project owner identifies relevant stakeholders who represent the community’s interests, decides how to engage them and plans the project. Stakeholder feedback and follow-up activities are particularly important phases of the process. Delivered in various forms, these activities mark the conclusion of the engagement process and secure social legitimacy for Acea’s business.

In particular, Acea regularly engages initiatives involving local authorities, consumer associations, educational institutions and other organisations representing the interests, needs and expectations of the local community. Activities such as these play a vital role in guiding the actions of the operating companies to ensure they better meet the needs of the population, particularly those most affected by the company’s activities.

In the water sector, engagement takes place through regular meetings with local authorities, which are essential to promoting constructive dialogue with the region and local communities. This includes the Conference of Mayors, a permanent consultation body responsible for setting policy and planning, programming and monitoring the water service. Furthermore, to ensure that local concerns are given due consideration, representatives of local institutions sit on the boards of the water companies.

Acea also works closely with schools, which are particularly keen to address issues relating to water and environmental education and to develop the new skills required by emerging professions. The operating companies are responding to these requests with a range of initiatives, from opening their facilities to visitors and offering specific educational programmes for schools, to organising courses to develop transferable skills and provide career guidance for students in their final years of secondary school.

**ESRS S3-3** The operating companies adopt a structured approach to managing the impacts associated with their activities, based on management processes integrated into certified management systems. These systems ensure that formalised procedures are in place for managing critical issues and non-conformities, and for implementing corrective and preventive actions.

For example, scheduled maintenance work on the water and electricity networks is planned to minimise disruption. To further limit disruption to water and electricity supplies, residents are informed of the works in advance and alternative arrangements are put in place for users.

The concession conditions for hydroelectric power stations provide for compensatory measures to address the negative impacts associated with the presence of the plants.

Acea ensures that it listens to feedback from local communities regarding any concerns they may have about the potential negative impacts of its operations. To do this, various channels are in place, including possibility to report emergencies and faults via social media and apps that enable real-time interaction regarding the companies’ activities. The use of these tools is promoted via corporate websites, communication campaigns and social channels.

Furthermore, the operating companies have regional departments that manage the process of collecting requests from local authorities and other key regional stakeholders, analysing them and providing the relative response.

Reports, enquiries and complaints received through official channels are recorded, analysed and managed by the relevant departments, which monitor the entire process until the incident is resolved and provide the necessary updates to the stakeholders concerned. The data collected is then used to improve processes and prevent future critical issues.

By integrating stakeholder engagement tools, certified management systems, plant management activities and operational procedures for service delivery, Acea is able to prevent and promptly identify any significant negative impacts on local communities and implement appropriate and proportionate remedial measures.

Acea has also introduced a whistleblowing procedure that protects the anonymity of the whistleblower and safeguards them against any potential reprisals when reporting events that may constitute breaches of internal or external regulations. This system can be used by all stakeholders, both internal and external, via a dedicated 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.

**ESRS S3-4; ESRS S3-5** To manage material impacts, risks and opportunities related to affected communities, Acea has formalised strategic objectives that align with its policies adopted. These targets focus on issues including impacts on the local area, freedom of expression and community rights.

Action line	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>▶ Reducing odour emissions</li> <li>▶ Collaborations with research entities</li> <li>▶ Raising awareness on environmental issues</li> </ul>	I  R	<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> </ul>
<b>Stakeholder engagement</b>	<ul style="list-style-type: none"> <li>▶ Local dialogue</li> <li>▶ Training in schools</li> <li>▶ Artistic lighting</li> <li>▶ Sponsorships</li> </ul>	I I R	<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>

The Sustainability Plan includes a specific strategic objective, “Value for the Community”, which includes one line of action focused on local innovation – for which approximately € 2.6 million in investments has been allocated – and another dedicated to listening

to and engaging with local communities and key stakeholders, supported in 2025 by operating costs totalling approximately € 960,000.



Action line ▼	Action/ Company ▼	Target @ 2028 ▼	Actual 2025 ▼	Capex Plan @2028 ▼	Capex 2025 (EUR M) ▼
Local innovation	▶ Water kiosks (Acea Ato 2)	▶ 58 new installations (total of 206 kiosks)	17 new kiosks (190 in total)	2	0.6
	▶ Electric mobility infrastructure (a.cities)	▶ 229 new installations	26 charging points installed (out of a total of 96)	11	2
Stakeholder engagement	▶ Raising awareness on environmental issues	▶ 2 communication campaigns per year	5 campaigns	-	-
	▶ Local dialogue	▶ 4 regional projects/year	4 projects	-	-
	▶ Training in schools	▶ 1 primary and secondary school programme per year	1 programme	-	-
	▶ Artistic lighting	▶ 8 interventions/year	29 interventions	-	-
	▶ Sponsorships	▶ 20 projects/year	67	-	-
Supporting local communities (foreign countries)	▶ Support for schools (Consortio Agua Azul)	▶ 1 training campaign per year ▶ 2,780 school kits distributed in poorer areas	1 campaign 2,453 school kits	-	-
	▶ Hygiene- sanitation training (Aguas de San Pedro)	▶ 25 workshops/year for local communities	33 workshops	-	-
	▶ Fire Prevention (Aguas de San Pedro)	▶ One active fire prevention team and 30 new fire hydrants installed	1 team 22 new hydrants installed	-	-

Through its local operating companies, Acea pays constant attention to managing its relationships with the local communities, with the aim of fostering constructive dialogue with the local area, reducing the risk of local opposition to its projects by taking due account of the communities' concerns, and helping to raise collective awareness and concern regarding the responsible use of natural resources and the protection of the environment. In 2025, no serious human rights issues or incidents were reported in relation to affected communities.

2025 was an extraordinary year for Rome, which welcomed over 30 million visitors during the **Jubilee**. Throughout the year, Acea provided ongoing support to the city through a coordinated programme of initiatives covering water, street lighting, infrastructure and services for pilgrims, thereby reinforcing its role as an institutional partner in the celebrations of the Holy Year.

In terms of water supply, Acea ensured free and sustainable access to drinking water by supplying over 150,000 litres of water via tankers stationed at key event venues, distributing 10,000 water bottles during the Jubilee of Youth, and running educational activities on water conservation. The initiative was extended to the whole city with the installation of 17 new water kiosks across Rome and the Vatican, designed to provide free, high-quality water throughout the Jubilee Year and reduce the use of single-use plastic. At the same time, through its subsidiaries, Acea carried out structural works that will deliver benefits for years to come, such as the refurbishment of the decorative lighting in the Vatican area. Overall, Acea's work to support the Jubilee combined sustainability, innovation and the promotion of historical heritage, guiding institutions and citizens along a path of hospitality, efficiency and environmental responsibility that engaged the whole city throughout the year.

To improve communication with the citizens of Rome, Acea expanded its digital channels in 2025 by launching two new channels:

- the **Acquea app**, which pinpoints over 150,000 water points on a map and provides information on the quality of the water in three languages (Italian, English and Spanish);
- the **Illumina Roma app**, which allows residents to report streetlights that require maintenance or repair in real-time and to be kept informed of the progress of the work, thereby playing an active role in improving the service.

With the aim of raising public awareness about the responsible use of natural resources and helping to equip the younger generation with green skills, Acea organised the following initiatives during the year:

- **Acea School – Water Education**, a project aimed at primary and lower secondary schools across Italy, which includes a dedicated digital platform and the opportunity to take part in guided tours of operational sites;
- **SkillEdge**, a training course aimed at young people under the age of 35 and unemployed adults and jobseekers in Lazio to help them acquire technical skills in the water and electricity sectors, offering them the opportunity of a placement with Acea.

Acea also continues to provide ongoing support for numerous **community initiatives** in the areas where it operates:

- cultural events and arts festivals such as the Rome Film Festival and the Giffoni Film Festival, including a training seminar for young people. Acea is also a partner of the Fondazione Teatro dell'Opera in Rome;
- major national and regional sporting events such as Acea Run Rome The Marathon and the San Valentino Marathon in Terni;
- projects promoting the rule of law, including the Extralibera project organised by Libera – Associazioni Nomi e Numeri

Contro le Mafie, and the Palcoscenico della legalità initiative run by CCO – Crisi Come Opportunità;

- healthcare and welfare organisations, such as the Agostino Gemelli University Hospital Foundation, the San Camillo Hospital Trust, the Red Cross, Terre des Hommes and FIABA. In 2025, Acea supported the creation of the new oncology day hospital at the Policlinico Umberto I, which includes a dedicated area for cancer treatments, as well as new inpatient rooms and spaces for oncology clinics and waiting rooms;
- educational projects and donations of equipment to local schools.

Works to improve the lighting of sites and monuments, which have long characterised Acea's presence in the capital, continued throughout the year. In 2025, areti implemented **new sustainable artistic lighting projects** in Rome, at the Trajan's Markets and the Palazzo delle Esposizioni, using state-of-the-art technologies that enhance the historical heritage while reducing energy consumption and light pollution. The project at the **Trajan's Markets** was developed in collaboration with the Department of Architecture at Roma Tre University and involved the installation of 259 warm-light projectors, re-designing the entire lighting system to create a harmonious illumination that respects the archaeological context, with a 35% reduction in overall power consumption. At the **Palazzo delle Esposizioni**, the new lighting system introduces dynamic, controllable lighting scenarios, offering an innovative and sustainable way to showcase the building's façade. Throughout the year, a number of buildings and monuments were also illuminated, including the Colosseum, the Regional Government Building, the Palazzo Senatorio and the Pyramid of Cestius, to mark events such as Earth Day, the International Day for the Elimination of Violence Against Women, and the Sustainable Development Festival. Finally, to mark the Jubilee, areti upgraded the lighting for the 140 statues in the colonnade of **St Peter's Square**, installing 280 energy-efficient LED spotlights, and enhanced the public lighting in the surrounding areas to ensure safer and more sustainable use of the Jubilee routes in the years to come.

During the year, **Acea Heritage** was inaugurated, a new exhibition space set up at Acea's headquarters in Piazzale Ostiense to showcase the company's historical, technical and artistic heritage. The space, which is registered with the Museimpresa network, the Italian Association of Corporate Archives and Museums which brings together the history of Italy's leading companies, features works by the artists who have created Acea's monumental sculptures, as well as projects, documentation and artefacts that chart the evolution of public services in Rome and have contributed to the city's urban development. It also houses a physical archive of over 31,000 photographs from the company's historical photographic collection and a library containing over 600 volumes and publications.

Acea Heritage promotes active participation and social inclusion, including special tours for groups; over the course of the year, the

space was visited by more than 2,500 people and enjoyed strong visibility in the media and on digital channels. It also received national recognition, including at the **Corporate Heritage Awards 2025**.

Acea has also established partnerships with the Accademia Italiana in Rome, the Academy of Fine Arts, the FAI (Fund for the Italian Environment) Roma Tre University and other institutions to organise specific initiatives and enhance the social and cultural impact of the projects carried out.

Acea's commitment to the restoration, protection and enhancement of its artistic, historical and cultural heritage has been set out in a procedure dedicated to the management of the company's assets, which was formalised following the close of the financial year.

With regard to **sustainable mobility**, in 2025 Acea installed electric charging points (623 as at 31 December 2025) and supported LU-SS University in the renewal of the **Luiss Green Mobility** project, contributing to the development of the first European university model for integrated e-mobility. Thanks to the digital platform designed by a.Quantum, the new car-sharing service featuring 12 Renault 5 electric vehicles offers smart management, 24-hour charging and advanced technological solutions for students and staff. The partnership also includes initiatives focused on energy optimisation and flexibility, reinforcing Acea's role as a driver of sustainable innovation and advanced infrastructure systems to serve the local community.

To foster constructive dialogue with the local community, companies operating in the Environment sector organise open days at their facilities to demonstrate the benefits they bring to the local area and how they minimise risks through the implementation of robust control procedures and the best available technologies, thereby preventing negative impacts associated with operational externalities (emissions, noise, spills, etc.). In the Water sector, the **Energie per il Sarno project** continued; involving institutional stakeholders and businesses, the project aims to restore the Sarno river basin by eliminating unauthorised discharges, improving the efficiency of wastewater treatment plants and upgrading the sewerage network, with direct benefits for water quality and public health.

Acea's subsidiaries operating abroad also carry out a range of valuable community initiatives with significant benefits, particularly given the economic and social context in which they operate. In this regard and in line with the planned objectives, training and awareness-raising activities were continued on topics such as hygiene and sanitation and the conservation of natural resources, alongside practical initiatives to support local communities (support for school attendance and the provision of school supplies in areas with high levels of poverty, fire prevention activities, etc.).

In 2025, Aguas de San Pedro organised the **AcquaFem programme**, a technical training scheme in the water sector aimed at women and designed to support female employment and empowerment, including in technical roles.



## 3.4 CONSUMERS AND END-USERS ESRS S4

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

Water service customers are the residents of the municipalities in which the companies manage the integrated water service (water supply, sewerage and wastewater treatment), ensuring a continuous supply of water of the highest quality for human consumption and thereby safeguarding the essential conditions for public health and wellbeing.

In the environmental and waste management sector, the operating companies offer services including waste treatment and recovery (focusing on circular economy solutions), energy recovery (electricity and biogas) and waste 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, on a residual basis, in the protected market.

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

**ESRS S4-1** Acea is committed to acting in a fair, transparent and non-discriminatory manner towards consumers and end-users, in line with the universal nature of its business. To this end, it has defined values and adopted commitments that have been formalised within its internal regulatory framework:

- the **Code of Ethics** commits the organisation to engaging in dialogue and consultation with customers, taking their legitimate concerns into account, with a view to cooperation for mutual benefit and respect;
- the **Human Rights Policy** affirms the principles of respect for the rights of customers and consumers and access to appropriate services, and commits the company to conducting its business with the aim of developing accessible services that contribute to improving quality of life;
- the **Integrated Management Systems and Sustainability Policy** promotes improvements in service quality;
- the **Antitrust Compliance and Consumer Protection Guidelines and Handbook** promote responsible conduct towards customers and combat unfair commercial practices;
- the **Privacy Guidelines** protect the personal data of customers and users;
- the **Whistleblowing Policy** enables consumers and end users to report breaches of the principles and requirements set out in the internal regulatory framework that may occur in the workplace via the “Comunica Whistleblowing” platform;
- the **Artificial Intelligence Governance Policy** promotes the ethical, transparent and safe use of AI in the services offered to customers and end users.

For a detailed description of the Group policies, please see paragraph 1.5 of this document.

To implement the provisions set out in the Privacy Guidelines, Acea has adopted a **Privacy Governance Model**, compliant with EU Regulation 2016/679 on data protection (GDPR), which identifies roles, responsibilities and methods for implementing the basic principles of privacy protection, using a risk-based approach, continuous monitoring and periodic reviews.

To protect consumers, in line with the principles set out in the relevant Guidelines, Acea has established an **Antitrust Compliance Programme**, structured into a set of methodologies, processes, organisational controls and regulatory tools. This includes the **Antitrust and Consumer Protection Compliance Handbook**, which outlines the **rules of conduct that all recipients must observe, including the protection of vulnerable consumers (minors, disabled people)**.

Suppliers are required to uphold these principles and commitments in their dealings with customers, ensuring high quality standards, accessibility to services, safety and efficiency, while also minimising non-conformities and potential complaints.

**ESRS S4-2** To ensure that appropriate processes are adopted for engaging consumers and end-users, the **Institutional Affairs & Business Development** department of the holding company interacts regularly with consumer associations operating in the region, in particular those recognised by the Italian National Council of Consumers and Users (CNCU). This body handles requests from local areas, organises regular meetings with consumer representatives and holds dedicated meetings with individual sector representatives to address any specific needs.

Furthermore, for the out-of-court resolution of disputes that may arise with consumers, **Acea has established the ADR Body – Consumer Associations**, which operates under the Conciliation Protocol signed between the main operating companies (6 in the Water sector and 2 in the Electricity sector) and the consumer associations registered with the CNCU.

**ESRS S4-3** To further improve the customer experience and mitigate any negative impacts, Acea also adopts **responsible marketing practices**, ensuring that it uses communication methods and formats designed to make the message clear, transparent and comprehensive when promoting its products and services. In particular, Acea Energia has established specific procedures to address cases of “disputed activations/contracts” and “unsolicited supply”, and to monitor the marketing activities carried out by its business partners. The smooth running of Acea’s **customer relationship management** procedures is ensured through a **multi-channel model** that centres on digitalisation and simplifying the customer journey, integrating advanced digital tools with traditional contact channels, such as in-branch booking services and video calls, 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.

For consumers experiencing financial hardship, there are **specific procedures in place to facilitate access to services**, such as deferred payment schemes for bills and the application of social credit schemes, in accordance with current regulations.

**Acea has implemented operational processes designed to ensure service standards** that comply with the requirements set by ARERA (the Regulatory Authority for Energy, Networks and the Environment), **in terms of commercial quality** (timelines for delivering technical and commercial services requested by customers, such as quotes, connection work, activation/deactivation of supply, responses to complaints, access to information including via digital channels, etc.) **and technical quality** (continuity of supply, speed of response in the event of faults and service disruptions, resilience of infrastructure).

The operating companies in the Water sector adopt the **Service Charter**, which sets out the company’s commitments to customers, governs contractual relationships and technical services, emphasises equal treatment for all users, and provides concessions for the most vulnerable groups, such as the elderly, people with disabilities, and those with health conditions.

To assess customers’ **perceived quality** of the services provided, Acea has established a process to design, development and deliver customer satisfaction monitoring services in accordance with the **ISO 10004 guidelines**.

Adopting a preventive approach to water safety, the companies responsible for water services have implemented **Water Safety Plans (WSPs)** – as introduced by the World Health Organisation – designed to prevent and reduce the risks of drinking water contamination or water shortages, by establishing a quality control programme that includes monitoring systems and operational procedures. Appropriate procedures are also in place to inform the public and the relevant authorities. Acea manages **drinking water quality** through a comprehensive monitoring system covering the entire water supply network, carrying out annual chemical and microbiological analyses on samples taken from various points in the network (springs, treatment plants, reservoirs) to ensure compliance with legal limits.

In the **event of critical incidents** (central system outages, failures, adverse weather conditions, peaks in demand and network stresses, etc.), the operating companies have **procedures** in place that identify appropriate organisational structures, **methods and tools for intervention** to ensure the prompt restoration of normal operating conditions for networks, facilities and systems. In particular, the electricity distribution sector is supported by 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 community. The plan excludes services that cannot be disconnected, such as hospitals, railways, airports, etc.

Finally, the operating companies are certified to UNI EN ISO 9001 to ensure that the products and services they provide are safe, reliable and of high quality.

Acea offers consumers a wide range of **contact methods: sales channels, emergency and fault reporting services, physical branches, social media channels and apps**, allowing customers to stay up to date and interact with the company in real time. The use of these tools is promoted via the company’s websites, communication campaigns and social media channels. Reports, enquiries and complaints are processed individually by the relevant company department, depending on the type and priority, and the stakeholders who have submitted the report are updated on its progress. The data collected is then used to improve processes and prevent future issues.

### 3.4.2 CONSUMERS AND END USERS TARGETS, ACTIONS AND RESOURCES

**ESRS S4-4; ESRS S4-5; ESRS 2 MDR-T; ESRS 2 MDR-A** To manage material impacts, risks and opportunities related to customers and end-users, Acea has formalised strategic objectives in line with its adopted policies. In particular, these focus on data and information management, social inclusion and the personal safety of consumers and users.

In this regard, a number of sustainability targets are already included in the “Affected Communities” section, as most of the services Acea provides to consumers also benefit the wider community in the areas where it operates. 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 in the objectives referring to water quality.

Action line	Action	IRO	Description
<b>Innovation in the territory</b>	<ul style="list-style-type: none"> <li>▸ Flexibility activation</li> <li>▸ RomeFlex</li> <li>▸ Management of electricity grid customers</li> </ul>	<ul style="list-style-type: none"> <li> </li> <li> </li> <li> </li> </ul>	<ul style="list-style-type: none"> <li>▸ Increased customer awareness in the choice of products and services via appropriate corporate communications</li> <li>▸ The growing availability of innovative, value-added solutions, products and services (green, digital, AI, etc.)</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>▸ Local dialogue</li> </ul>	<ul style="list-style-type: none"> <li> </li> <li> </li> </ul>	<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</li> </ul>
<b>Water quality</b>	<ul style="list-style-type: none"> <li>▸ Quality of drinking water</li> <li>▸ PFAS monitoring</li> </ul>	<ul style="list-style-type: none"> <li> </li> </ul>	<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>