

# AQUALIA MATERIAL TOPICS

ASSP  
2024-2026

| MATERIAL ASPECTS      |  | MATERIAL TOPIC   | ASSOCIATED IRO AND ESRS | ASSOCIATED STRATEGIC LINE |
|-----------------------|--|--|-------------------------|---------------------------|
| Environmental aspects | Water efficiency, commitment to climate change and biodiversity regeneration |  Mitigation and adaptation to climate change                        | 9 IRO, E1 ESRS          | ●                         |
|                       |  |  Sustainability of the water resource                               | 9 IRO, E3 ESRS          | ●                         |
|                       |  |  Management of impact on and preservation of biodiversity           | 6 IRO, E4 ESRS          | ●                         |
|                       |  |  Circular management of resources and use of by-products            | 3 IRO, E5 ESRS          | ●                         |
|                       | Innovation for caring for the planet   |  Technological and infrastructure innovation                        | 5 IRO, G1 ESRS          | ● ●                       |
|                       |  |  Digitalisation   | 2 IRO, S4 ESRS          | ● ●                       |
| Social aspects        | Environment for the development, safety and diversity for our talent         |  Commitment to the development of our talent                        | 4 IRO, S1 ESRS          | ●                         |
|                       |  |  Health and safety of our employees                                | 2 IRO, S1 ESRS          | ●                         |
|                       |  |  Diverse, equitable and inclusive culture                         | 3 IRO, S1 ESRS          | ●                         |
|                       | Satisfaction and safety of our customers                                     |  Customer service and management                                  | 4 IRO, S4 ESRS          | ● ● ●                     |
|                       |  |  Service resilience and security                                  | 8 IRO, S4 ESRS          | ● ● ● ●                   |
| Governance aspects    | Ethical conduct in Aqualia and along its value chain                         |  Culture of legal, contractual and social compliance              | 11 IRO, G1 ESRS         | ● ●                       |
|                       |  |  Commitment to labour rights and human rights in the supply chain | 4 IRO, G1 ESRS          | ● ●                       |
|                       |  |  Anti-corruption  | 3 IRO, G1 ESRS          | ● ●                       |
|                       |  |  Financial management and promotion of green finance              | 6 IRO, G1 ESRS          | ●                         |
|                       |  |  Commitment to cybersecurity: prevention and effective response   | 4 IRO, G1 ESRS          | ●                         |

## STRATEGIC LINES OF THE AQUALIA 2024-2026 STRATEGIC SUSTAINABILITY PLAN (ASSP)

-  **SL1**  
Climate emergency and care for the planet
-  **SL2**  
Technology for integrated management
-  **SL3**  
People management
-  **SL4**  
Financial and business strategy
-  **SL5**  
Ethics and compliance
-  **SL6**  
Strategic communication
-  **SL7**  
Partnerships for positive impact

