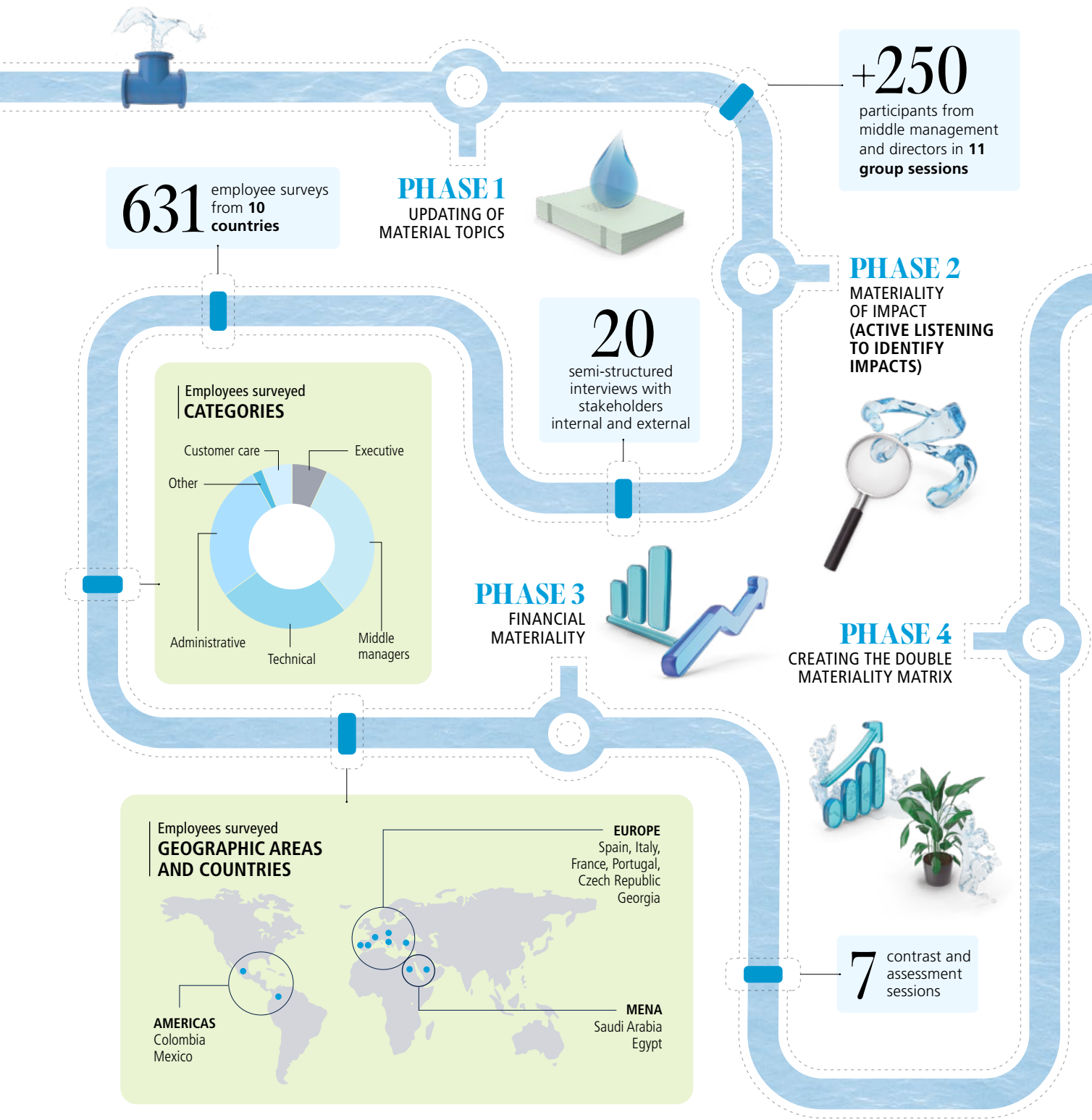


Double materiality

In 2023, the first double materiality study was carried out as a preliminary process to the development of this 2023 Sustainability Report and as an enrichment of the company's strategic lines to be able to update Aqualia's Strategic Sustainability Plan (SSP).

This social research process has been carried out in accordance with the requirements of the European CSRD directive, through an ad-hoc development model of strategic listening organised in phases.



Double materiality results 2023

Once the impacts arising from the material topics have been identified, they are positioned in a matrix where the axis of impact materiality and financial materiality intersect, in order to position their relevance. This information presented in this report addresses all topics whose importance is high or moderate both for stakeholders and society (impact materiality), and for the company (financial materiality).

SCALE	IMPACT MATERIALITY	FINANCIAL MATERIALITY
0% - 33%	Low	Immaterial low
34% - 66%	Medium	Moderate
67% - 100%	High	High



Material topics resulting from the research

- | | | | |
|---|---|----|---|
| 1 | Access to water and sanitation in the towns where Aqualia operates. | 9 | Employment, development and culture of belonging. |
| 2 | Management of climate objectives. | 10 | Safety, well-being and health (physical and mental). |
| 3 | Pollution, circular economy, biodiversity, resource and ecosystem management. | 11 | Diversity, equity and inclusion. |
| 4 | Infrastructure, works and maintenance: assets for water management. | 12 | Supplier relationships, assessment and approval. |
| 5 | Processes, procedures and digitalisation. | 13 | Public-private collaborations. |
| 6 | Transparency and accountability. | 14 | Social actions such as: donations, sponsorship of cultural or sporting activities or any kind of community support. |
| 7 | Ethics and anti-corruption. | 15 | Economy and Finance. |
| 8 | Customer and user management and support. | | |