

GRI content and SASB Index

Declaration of use

Aqualia has disclosed the information contained in this GRI content index for the period running from 01/01/2024 to 31/12/2024, using the GRI Standards as a reference. Aqualia has prepared the 2024 Sustainability Report in accordance with the GRI Standards for the period from 01/01/2024 to 31/12/2024.

GRI 1 used

GRI 1 – Foundation 2021

Applicable sector standards

n/a

SASB standards used

Water Utilities and Services.

We chose these two frameworks for ESG reporting because the GRI Standards are the most widely used globally, while the SASB Standards are industry-specific and cover specific disclosure topics for 77 sectors, with Aqualia falling under the water utilities and services

sector. The GRI Standards encompass an organization's impact on the economy, the environment, and society, including human rights, whereas the SASB Standards focus more on sustainability issues of financial importance.

Content	Location/Observations	ESRS	SDG	Goal	UNGC
GENERAL CONTENTS					
GRI 2: General Contents 2021					
1. The organisation and its reporting practices					
2-1 Organisational details	16				
2-2 Entities included in sustainability reporting	https://www.aqualia.com/es/informacion-financiera/informes-periodicos/cuentas-anuales	ESRS 1 5.1 ESRS 2 BP-1 §5 (a) and (b) i			
2-3 Reporting period, frequency and contact point	41	ESRS 1 §73			
2-4 Updating of information	Changes in calculations and the scope of the information are commented on in each particular case.	ESRS 2 BP-2 §13, §14 (a) to (b)			
2-5 External verification	41				10
2. Activities and workers					
2-6 Activities, value chain and other business relationships	16	ESRS 2 SBM-1 §40 (a) i to (a) ii, (b) to (c), §42 ©			
2-7 Employees	118, 250	ESRS 2 SBM-1 §40 (a) iii ESRS S1 S1-6 §50 (a) to (b) and (d) to (e), §51 to §52	8 - 10	8.5 - 10.3	

Content	Location/Observations	ESRS	SDG	Goal	UNGC
General Contents					
GRI 2: General Contents 2021					
3. Governance					
2-9 Governance structure and composition	178	ESRS 2 GOV-1 §21, §22 (a), §23 ESRS G1G1-1 §5 (b)	5 - 16	5.5 - 16.7	1, 6, 7, 10
2-10 Nomination and selection of the highest governance body	The current by-laws of FCC Aqualia have been filed with the Mercantile Registry and are in the public domain.		5 - 16	5.5 - 16.7	
2-11 President of the highest governance body	178		16	16.6	
2-14 Role of the highest governance body in sustainability reporting	This Sustainability Report has been approved by the Company's Board of Directors.	ESRS 2 GOV-5 §36; IRO-1 §53 (d)			1, 7
2-18 Assessing the highest governance body's performance	The current by-laws of FCC Aqualia have been filed with the Mercantile Registry and are in the public domain.				
2-21 Ratio of total annual salary	Confidential information	ESRS S1 S1-16 §97 (b) to ©			
4. Strategy, policies and practices					
2-22 Statement on sustainable development strategy	4	ESRS 2 SBM-1 §40 (g)			
2-23 Policy commitments	20, 34	ESRS 2 GOV-4; MDR-P §65 (b) to (c) and (f) ESRS S1 S1-1 §19 to §21, and §AR 14 ESRS S2 S2-1 §16 to §17, §19, and §AR 16 ESRS S3 S3-1 §14, §16 to §17 and §AR 11 ESRS S4 S4-1 §15 to §17, and §AR 13 ESRS G1 G1-1 §7 and §AR 1 (b)	16	16.3	1, 2, 3, 4, 5, 6, 7, 8, 10
2-27 Compliance with laws and regulations	In 2024, no significant cases of non-compliance with prevailing legislation and regulations were received	ESRS 2 SMB-3 §48 (d) ESRS E2 E2-4 §AR 25 (b) ESRS S1 S1-17 §103 (c) to (d) and §104 (b) ESRS G1 G1-4 §24 (a)			
2-28 Membership of associations	32, 118, 226				
5. Stakeholder engagement					
2-29 Approach to stakeholder engagement	38	ESRS 2 SMB-2 §45 (a) i to (a) iv ESRS S1 S1-1 §20 (b); S1-2 §25, §27 (e) and §28 ESRS S2 S2-1 §17 (b); S2-2 §20, §22 (e) and §23 ESRS S3 S3-1 §16 (b); S3-2 §19, §21 (d) and §22 ESRS S4 S4-1 §16 (b); S4-2 §18, §20 (d) and §21			
2-30 Collective bargaining agreements	118, 253	ESRS S1 S1-8 §60 (a) and §61	8	8.8	3

* Significant non-compliance corresponds to the receipt of final adverse judgments.

Content	Location/ Observations	ESRS	SDG	Goal	UNGC
MATERIAL TOPICS					

GRI 3: Material Topics 2021

3-1 Process to determine material topics	41	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv			1, 2, 3, 4, 5, 6, 7, 8, 10
3-2 List of material topics	41	ESRS 2 SBM-3 §48 (a) and (g)			1, 2

PUBLIC-PRIVATE PARTNERSHIPS

GRI 3: Material Topics 2021

3-3 Management of material topics	16, 141, 160	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDRA, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S45 §41 (b) to (c)			1, 2, 7, 8, 9, 10
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ACCESS TO WATER AND SANITATION

GRI 3: Material Topics 2021

3-3 Management of material topics	16, 141	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDRA, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S45 §41 (b) to (c)			1, 2, 7, 8, 9, 10
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ASSP-SL7P1 Tariff mechanisms to ensure access to water and sanitation

SL7P1.1 % of customers in Spain, Italy, Portugal, Georgia and France benefiting from social tariffs/customers in Spain, Italy, Portugal, Georgia and France eligible for social tariffs for water and sanitation services	160
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INFRASTRUCTURE, CIVIL WORKS AND MAINTENANCE

GRI 3: Material Topics 2021

3-3 Management of material topics	16, 84, 141	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDRA, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S45 §41 (b) to (c)			1, 2, 7, 8, 9, 10
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Content	Location/ Observations	ESRS	SDG	Goal	UNGC
ASSP-SL2P2 Asset management and maintenance					
SL2P2.1 % vol. treated via CMMS (DWTPs-WWTPs) / Total vol. treated (DWTPs-WWTPs)	144				
SL2P2.2 Total no. of facilities managed with CMMS / Total no. of facilities	144				
SL2P2.3 No. of customers with CMMS / No. of total customers	144				
SL2P2.4 Total no. of services in GEO / Total no. of services with networks	144				

EMPLOYMENT, DEVELOPMENT AND A CULTURE OF BELONGING

GRI 3: Material Topics 2021

3-3 Management of material topics	118	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39 and AR 40 (a); S1-5 §44; §47 (b) to (c) ESRS S2 S2-1 §11 (c); S2-1 §14; §17 (c); S2-2 §11 (c); S2-1 §14; §17 (c); §22; S2-4 §32; §33 (a) and (b); §33 (a) and (b); §36; §AR 33 and §AR 36 (a); S2-5 §39, §42 (b) to (c) ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c) ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)			1, 2, 7, 8, 9, 10
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GRI 401: EMPLOYMENT 2016

401-1 New employee hires and staff turnover	118, 254	ESRS S1 S1-6 §50 ©	5 - 8 - 10	5.1 - 8.5 - 8.6 - 10.3	
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	118 Benefits are independent of the employment arrangement and include the following: subsidised loans, life insurance, accident insurance and family aid.	ESRS S1 S1-11 §74; §75; §AR 75	2 - 5 - 8	3.2 - 5.4 - 8.5	

GRI 404: TRAINING AND EDUCATION 2016

404-1 Average hours of training per year per employee	118, 252	ESRS S1 S1-13 §83 (b) and §84	4 - 8 - 10	4.3 - 4.4 - 4.5 - 5.1 - 8.2 - 8.5 - 10.3	
404-2 Programmes for upgrading employee skills and transition assistance programs	118	ESRS S1 S1-1 §AR 17 (h)	8	8.2 - 8.5	
404-3 Percentage of employees receiving regular performance and career development reviews	We do not perform performance evaluations on our employees.	ESRS S1 S1-13 §83 (a) and §84	5 - 8 - 10	5.1 - 8.5 - 10.3	

Content	Location/ Observations	ESRS	SDG	Goal	UNGC
ASSP-SL3P2 Be talent/training					
SL3P2.1 Average no. of hours of training per employee per year	120				
ASSP-SL3P3 Improving the employee experience					
SL3P3.1 Employee satisfaction or engagement index (work climate survey)	120				

SAFETY, HEALTH AND WELLBEING

GRI 3: Material Topics 2021

3-3 Management of material topics	118	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-4 §39 and AR 40 (a); S1-5 §44; §47 (b) and (c) ESRS S2 S2-1 §11 (c); S2-1 §14; §17 (c); §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c); S2-5 §42 (b) to (c) ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c) ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)			1, 2, 3, 4, 5, 6, 7, 8, 9, 10
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GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018

403-1 Occupational health and safety management system	118	ESRS S1 S1-1 §23	8	8.8	
403-2 Hazard identification, risk assessment and the investigation of incidents	118	ESRS S1 S1-3 §32 (b) and §33	8	8.8	
403-3 Occupational health services	118		8	8.8	
403-4 Worker participation, consultation and communication on occupational health and safety	118		8 - 16	8.8 - 16.7	
403-5 Training of workers on health and safety at work	118		8	8.8	
403-6 Promoting the health of workers	118		3	3.2 - 3.5 - 3.7 - 3.8	
403-7 Prevention and mitigation of occupational health and safety impacts directly linked to business relationships	118	ESRS S2 S2-4 §32 (a)	8	8.8	
403-8 Workers covered by an occupational health and safety management system	100% of own employees are covered by the Company's health and safety management system	ESRS S1 S1-14 §88 (a); §90	8	8.8	
403-9 Work-related injuries	118, 257	ESRS S1 S1-4, §38 (a); S1-14 §88 (b) and (c); §AR 82	3 - 8 - 16	3.6 - 3.9 - 8.8 - 16.1	3, 4, 5, 6

Content	Location/ Observations	ESRS	SDG	Goal	UNGC
ASSP-SLP4 Zero harm to workers					
SL3P4.1 Accident frequency index (Total lost-time accidents/hours worked) x 1,000,000)	120				
ASSP-SLP5 Holistic health project					
SL3P5.1 Percentage of workers out of the total workforce who are part of occupational health surveillance programmes	120				
DIVERSITY, EQUALITY AND INCLUSION					
GRI 3: Material Topics 2021					
3-3 Management of material topics	118, 178, 180	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDRA, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S45 §41 (b) to (c)			1, 2, 7, 8, 9, 10
GRI 405: DIVERSITY AND EQUAL OPPORTUNITIES 2016					
405-1 Diversity of governance bodies and employees	118, 178, 254	ESRS 2 GOV-1 21.d; ESRS S1 S1-6 50.a; S1-9 66.a y 66.b; S1-12 79	5 - 8	5.1 - 5.5 - 8.5	1, 6
405-2 Ratio of basic salary and remuneration for women vs men	118, 256	ESRS S1 S1-16 97 y 98	5 - 8 - 10	5.1 - 8.5 - 10.3	6
GRI 406: NON-DISCRIMINATION 2016					
406-1 Incidents of discrimination and corrective actions taken	118, 256	ESRS S1 S1-17 97, 103.a, AR 103	5 - 8	5.1 - 8.8	
ASSP-SL3P1 Continuing to make progress in raising awareness of equality and diversity					
SL3P1.1 Percentage of women in managerial/middle management positions	180				
CLIMATE CHANGE MANAGEMENT					
GRI 3: Material Topics 2021					
3-3 Management of material topics	52, 56	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDRA, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S45 §41 (b) to (c)			1, 2, 7, 8, 9, 10
GRI 302: ENERGY 2016					
302-1 Energy consumption within the organisation	56, 232	ESRS E1 E1-5 37; 38; AR 32.a, AR32.c, AR 32.e y AR 32.f	7 - 8 - 12 - 13	7.2 - 7.3 - 8.4 - 12.2 - 13.1	7, 8, 9

Content	Location/ Observations	ESRS	SDG	Goal	UNGC
302-3 Energy intensity	56	ESRS E1 E1-5 40 a 42	7 - 8 - 12 - 13	7.3 - 8.4 - 12.2 - 13.1	
GRI 305: EMISSIONS 2016					
305-1 Direct GHG emissions (scope 1)	56, 229	ESRS E1 E1-4 34.c; E1-6 44.a; 46; 50; AR 25.b y 25.c; AR 39.a a AR 39.d; AR 40; AR 43.c y AR 43.d	3 - 12 - 13 - 14 - 15	3.9 - 12.4 - 13.1 - 14.3 - 15.2	7, 8
305-2 Indirect GHG emissions when generating energy (scope 2)	56, 229	ESRS E1 E1-4 34.c; E1-6 44 .b; 46; 49; 50; AR 25.b y 25.c; AR 39.a a AR 39.d; AR 40; AR 45.a, AR 45.c, AR 45.d y AR 45.f	3 - 12 - 13 - 14 - 15	3.9 - 12.4 - 13.1 - 14.3 - 15.2	7, 8
305-3 Other indirect (scope 3) GHG emissions	56, 229	ESRS E1 E1-4 34.c; E1-6 44.c; 51; AR 25.b y AR 25.c; AR 39.a a AR 39.d; AR 46.a.i a AR 46.a.k	3 - 12 - 13 - 14 - 15	3.9 - 12.4 - 13.1 - 14.3 - 15.2	7, 8
305-4 GHG emissions intensity	56, 229	ESRS E1 E1-6 53; 54; AR 39.c; AR 53.a	13 - 14 - 15	13.1 - 14.3 - 15.2	
305-5 Reduction of GHG emissions	56	ESRS E1 E1-3 29.b; E1-4 34.c; AR 25.b y AR 25.c; E1-7 56	13 - 14 - 15	13.1 - 14.3 - 15.2	
305-7 Nitrogen oxides (NOx), sulphur oxides (SOx) and other significant atmospheric emissions.	56, 229	ESRS E2 E2-4 28.a; 30.b y 30.c; 31; AR 21; AR 26	3 - 12 - 14 - 15	3.9 - 12.4 - 14.3 - 15.2	7, 8
SASB - ENERGY MANAGEMENT					
IF-WU-130a.1 (1) Total energy consumed, (2) electricity from grid percentage, (3) percentage of renewable energy	56				
SASB - NETWORK RESILIENCE AND THE EFFECTS OF CLIMATE CHANGE					
IF-WU-450a.4 Description of the efforts to identify and manage risks and opportunities related to the effects of climate change at distribution and wastewater infrastructure	56				
ASSP-SL1P1 Reduction of water consumption					
SL1P1.1 Volume (%) of non-revenue water (NRW) divided by the total volume of water introduced into the distribution network	68				
SL1P1.2 Volume of non-revenue water per kilometre of network m³/km/day	68				
ASSP-SL1P2 Energy optimisation and reduction of emissions					
SL1P2.1 Achieving CO ₂ emissions neutrality by 2050 (Scope 1 and 2)	57				
SL1P2.2 % Annual variation in climate intensity (kg CO ₂ emitted in respect of turnover) (Scopes 1 and 2)	57				

Content	Location/ Observations	ESRS	SDG	Goal	UNGC
SL1P2.3 % of renewable energy used from own plants, PPAs or procured, to total energy consumed (MWC – Management Water Cycle and BOT – Build Operate Transfer contracts) (75% in 2030)	57				
SL1P2.4 % of low CO ₂ emitting vehicles out of the total fleet of passenger cars and light duty vehicles for operations in Europe (excluding Georgia) (100% by 2030)	57				
SL1P2.5 Annual variation (%) in kWh/m ³ of energy used in the processes of adduction, treatment and distribution of drinking water (weighted calculation looking at the m ³ managed in each of the three processes) (MWC and BOT contracts)	57				
SL1P2.6 Annual variation (%) in kWh/g COD eliminated for the energy used in wastewater treatment processes (MWC and BOT contracts)	57				

POLLUTION, BIODIVERSITY AND NATURAL RESOURCES

GRI 3: Material Topics 2021

3-3 Management of material topics	52, 68, 76, 80, 84	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDRA, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S45 §41 (b) to (c)			1, 2, 7, 8, 9, 10
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GRI 303: WATER AND EFFLUENTS 2018

303-1 Interaction with water as a shared resource	68	ESRS 2 SBM-3 48.a; MDR-T 80.f; ESRS E3 8.a; AR 15.a; E3-2 15, AR 20	3 - 6 - 11 - 12	3.9 - 6.3 - 6.6 - 6.a - 6.b - 11.6 - 12.4 - 12.5	
303-2 Management of water discharge-related impacts	68	ESRS E2 E2-3 24	3 - 6 - 8 - 11 - 12	3.9 - 6.3 - 8.4 - 11.6 - 12.4 - 12.5	
303-3 Water abstraction	68, 238		3 - 6 - 11 - 12 - 15	3.9 - 6.6 - 11.6 - 12.4 - 12.5 - 15.1	7, 8
303-4 Water discharge	68, 238		3 - 11 - 12	3.9 - 11.6 - 12.4 - 12.5	7, 8

Content	Location/ Observations	ESRS	SDG	Goal	UNGC
GRI 304: BIODIVERSITY 2016					
304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	76, 248	ESRS E4 16.a.i; 19.a; E4-5 35	6 - 14 - 15	6.6 - 14.2 - 15.1 - 15.5	7, 8
304-2 Significant impacts of activities, products and services on biodiversity	76, 248	ESRS E4 E4-5 35, 38, 39, 40.a y 40.c	6 - 14 - 15	6.6 - 14.2 - 15.1 - 15.5	
304-3 Habitats protected or restored	76	ESRS E4 E4-3 28.b y AR 20.e; E4-4 §AR 26.a	6 - 14 - 15	6.6 - 14.2 - 15.1 - 15.5	7, 8, 9
304-4 Species on the IUCN Red List of Threatened Species or national conservation lists whose habitats are in areas affected by the operations	76, 248	ESRS E4 E4-5 §40 (d) i	6 - 14 - 15	6.6 - 14.2 - 15.1 - 15.5	
GRI 306: WASTE 2020					
306-1 Waste generation and significant waste-related impacts	80	ESRS 2 SBM-3 §48 (a), (c) ii and iv; ESRS E5 E5-4 §30	3 - 6 - 11 - 12	3.9 - 6.3 - 6.6 - 6.a - 6.b - 11.6 - 12.4 - 12.5	
306-2 Management of significant waste-related impacts	80	ESRS E5 E5-2 §17 and §20 (e) and (f); E5-5 §40 and §AR 33 (c)	3 - 6 - 8 - 11 - 12	3.9 - 6.3 - 8.4 - 11.6 - 12.4 - 12.5	
306-3 Waste generated	80, 245	ESRS E5 E5-5 37.a, 38, 39 y 40	3 - 6 - 11 - 12 - 15	3.9 - 6.6 - 11.6 - 12.4 - 12.5 - 15.1	7, 8
306-4 Waste diverted from disposal	80, 245	ESRS E5 E5-5 37.b, 38, 39 y 40	3 - 11 - 12	3.9 - 11.6 - 12.4 - 12.5	7, 8
306-5 Waste directed to disposal	80, 245	ESRS E5 E5-5 37.c, 38, 39 y 40	3 - 6 - 11 - 12 - 15	3.9 - 6.6 - 11.6 - 12.4 - 12.5 - 15.1	7, 8
SASB - EFFLUENT QUALITY MANAGEMENT					
IF-WU-140b.1 Number of non-compliance incidents relating to water quality permits, standards and regulations	68				
IF-WU-140b.2 Analysis of strategies to manage effluents of emerging concern	68				
SASB - ACTIVITY PARAMETERS					
IF-WU-000.B Total water obtained, percentage by source	68				

Content	Location/ Observations	ESRS	SDG	Goal	UNGC
SASB - AFFORDABILITY OF WATER					
IF-WU-240a.4 Analysis of the impact of external factors on the affordability of water for customers, including financial conditions in the region in which the service is provided	68				
SASB - DRINKING WATER QUALITY					
IF-WU-250a.2 Analysis of strategies to manage drinking water contaminants of emerging concern	68				
SASB - RESILIENCE OF THE WATER SUPPLY					
IF-WU-440a.1 Total water sourced from regions with High or Extremely High Baseline Water Stress, percentage purchased from a third party	68				
IF-WU-440a.3 Analysis of quality-related risk management strategies and availability of water resources	68				
ASSP-SL1P3 Boosting the circular economy					
SL1P3.1 % Sludge recovered as a percentage of total sludge produced	80				
SL1P3.2 % Increase in reused water use	80				
ASSP-SL1P4 Ecosystem protection and recovery. Biodiversity					
SL1P4.1 Number of new biodiversity protection projects and ecosystem restoration and ecosystem restoration projects	76				
SUPPLIER RELATIONSHIPS, ASSESSMENT AND APPROVAL					
GRI 3: Material Topics 2021					
3-3 Management of material topics	194	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDRA, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S45 §41 (b) to (c)			1, 2, 7, 8, 9, 10
GRI 204: PROCUREMENT PRACTICES 2016					
204-1 Proportion of spending on local suppliers	194		8	8.3	
ASSP-SL5P4 Ethical culture in the supply chain					
SL5P4.1 % Approved suppliers to total material suppliers (suppliers with relevant activities and invoicing over €50,000 during the last three years, 2021–2023, in Spain)	195				
SL5P4.2 % Material suppliers to have received training in ESG matters	195				

Content	Location/ Observations	ESRS	SDG	Goal	UNGC
PROCESSES, PROCEDURES AND DIGITALISATION					
GRI 3: Material Topics 2021					
3-3 Management of material topics	84, 141	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDRA, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S45 §41 (b) to (c)		1, 2, 7, 8, 9, 10	
ASSP-SL1P5 Technological transfer of solutions obtained in R&D projects to production					
SL1P5.1 Number of new R&D projects launched during the year that include the development of innovative solutions to combat climate change	85				
SL1P5.2 Number of new R&D processes applied at facilities managed by the company	85				
ASSP-SL2P4 Be Aqualia App					
SL2P4.1 Increase (%) in the number of employees with the Be Aqualia app who have logged in during the last month / Total number of employees	145				
TRANSPARENCY AND ACCOUNTABILITY					
GRI 3: Material Topics 2021					
3-3 Management of material topics	141, 178, 180	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDRA, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S45 §41 (b) to (c)		1, 2, 7, 8, 9, 10	
GRI 207: TAX 2019					
207-1 Approach to tax	Compliance model. Special care must be paid with payments and collections from 0 where the destination is a bank account, person or entity domiciled in a tax haven (Aqualia's Code of Ethics)		1 - 10 - 17	1.1 - 1.3 - 10.4 - 17.1 - 17.3	

Content	Location/ Observations	ESRS	SDG	Goal	UNGC
207-2 Tax governance, control and risk management	Senior management at the FCC Group reviews the relevant decisions in relation to taxation and promotes transparency		1 - 10 - 17	1.1 - 1.3 - 10.4 - 17.1 - 17.3	

ASSP-SL6P1 Build an Annual Communication Plan to engage stakeholders through storytelling, across categories, that is consistent with Aqualia's purpose and the priority SDGs

SL6P1.1 Degree of compliance with the Global Strategic Communication Plan

162

ASSP-SL6P2 Raise awareness, both internally and externally, about the goals of the Communication Plan, through the educational role of the brand

SL6P2.1 No. of briefings (on issues considered strategic for the company)

162

SL6P2.2 Degree of satisfaction (%) regarding the usefulness of the tools and content offered

162

ETHICS AND ANTI-CORRUPTION

GRI 3: Material Topics 2021

3-3 Management of material topics	20, 26, 178, 80	ESRS 2 SBM-1 § 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDRA, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S45 §41 (b) to (c)			1, 2, 7, 8, 9, 10
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GRI 205: ANTI-CORRUPTION 2016

205-1 Transactions assessed for risks relating to corruption	100% of operations assessed for corruption risks	ESRS G1 G1-3 AR 5	16	16.5	1, 7, 10
205-2 Reporting and training with regard to anti-corruption policies and procedures	180	ESRS G1 G1-3 20, 21.b, 21.c, AR 7 y AR 8	16	16.5	10
205-3 Confirmed incidents of corruption and actions taken	In 2024, no cases relating to corruption were reported via the Ethical Channel	ESRS G1 G1-4 25	16	16.5	10

ASSP-SL5P1 Development of the Compliance Model


SL5P1.1 % Active controlled companies with a Compliance Model in place	181				
SL5P1.2 % Active but not controlled companies with a Compliance Model in place	181				

Content	Location/ Observations	ESRS	SDG	Goal	UNGC
ASSP-SL5P2 Training and awareness about ethical culture					
SL5P2.1 % Employees online who have received Code of Ethics training	181				
SL5P2.2 % Employees offline who have received Code of Ethics training	181				
ASSP-SL5P3 Raising awareness of ethical culture in our relations with third parties					
SL5P3.1 % Necessary external staff members who have received training on Code of Ethics	181				
MANAGEMENT OF CLIMATE OBJECTIVES, ECONOMICS AND FINANCE					
GRI 3: Material Topics 2021					
3-3 Management of material topics	84, 190	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDRA, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S45 §41 (b) to (c)			1, 2, 7, 8, 9, 10
GRI 201: ECONOMIC PERFORMANCE 2016					
201-1 Direct economic value generated and distributed	190		8 - 9	8.1 - 8.2 - 9.1 - 9.4 - 9.5	
201-4 Financial assistance received from government	190				
CUSTOMER AND USER MANAGEMENT AND SUPPORT					
GRI 3: Material Topics 2021					
3-3 Management of material topics	141	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDRA, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S45 §41 (b) to (c)			1, 2, 7, 8, 9, 10
GRI 418: CLIENT PRIVACY 2016					
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	141	ESRS S4 S4-3 AR 23; S4-4 35	16	16.3 - 16.10	

Content	Location/ Observations	ESRS	SDG	Goal	UNGC
ASSP-SL2P1 Omni-channel customer service					
SL2P1.1 No. of contracts with all customer service channels implemented -omnicanalinity- (Telephone customer service, SMS, app and virtual office)	145				
SL2P1.2 No. of electronic invoices	145				
SL2P1.3 % Contracts with digital signature/No. of total contracts	145				
ASSP-SL2P3 Water Analytics (aWA)					
SL2P3.1 No. of customers with Remote Metering	145				
SL2P3.2 No. of contracts managed with AWA/No. of contracts More than 20,000 customers with remote metering	145				
ASSP-SL2P5 Cybersecurity					
SL2P5.1 % Compliance with the company's cybersecurity action plan	145				
SOCIAL ACTIONS					
GRI 3: Material Topics 2021					
3-3 Management of material topics	140	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDRA, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S45 §41 (b) to (c)			1, 2, 7, 8, 9, 10
GRI 413: LOCAL COMMUNITIES 2016					
413-1 Operations with local community engagement, impact assessments and development programmes	140	ESRS S3 S3-2 19; S3-3 25; S3-4 AR 34.c			


Verification report

AENOR



VERIFICATION OF SUSTAINABILITY REPORT

AENOR
INFORME DE
SOSTENIBILIDAD
VERIFICADO



VMS-2025/0003

AENOR has verified the Sustainability Report by the organization

FCC AQUALIA, S.A.


concluded that the Sustainability Report comply with GRI reporting standards and provide a comprehensive picture of its most significant impacts on the economy, environment, and people, including impacts on their human rights and how the organization manages these impacts.

Title: **Aqualia Informe de Sostenibilidad 2024. El hilo azul que nos une.**


For the period: **from November 1, 2023 to October 31, 2024**

Address: **FEDERICO SALMÓN, 13. 28016 - MADRID**

Issue date: 2025-03-06



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AENOR

The organization for which this certificate is being issued has commissioned AENOR to carry out a verification under a limited level of assurance of its Sustainability Report in accordance with Sustainability Reporting Standards (SRS) GRI in relation to the information referenced in the publish GRI content index and for the reporting period.

In order to issue this certificate AENOR has evaluated report comply with all nine requirements GRI 1 to report in accordance with the SRS GRI, except for requirement 9 - Notification to GRI, which should be made by the organization after the issuance of this certificate.

As a result of the verification carried out, AENOR issues this Certificate, of which the verified Sustainability Report forms part. The Certificate is only valid for the purpose entrusted and reflects only the situation at the time it is issued.

Responsibility of the organization. The organization had the will for reporting its Sustainability Report in accordance with GRI SRS. The approval of the Sustainability Report, as well as its content, is the responsibility of its Governing Body. This responsibility also includes designing, implementing and maintaining such internal control as is deemed necessary to ensure that the Sustainability Report is free from material misstatement due to fraud or error, as well as the management systems from which the information required for the preparation of the Sustainability Report is obtained. The organisation has informed AENOR that no events have occurred, from the date of the close of the reporting period in Sustainability Report until the date of verification, that might require corrections to be made to the report.

Verification program in accordance with ISO/IEC 17029:2019 AENOR, has carried out this verification as an independent provider of verification services. The verification has been developed under the principles of "evidence-based approach, fair presentation, impartiality, technical competence, confidentiality, and accountability" required by the international standard ISO/IEC 17029:2019 "Conformity assessment - General principles and requirements for validation and verification bodies".

The personnel involved in the verification process, the review of findings and the decision to issue this Statement have the knowledge, skills, experience, training, supporting infrastructure and capacity to effectively carry out these activities.

AENOR expressly disclaims any liability for decisions, investment or otherwise, based on this statement.

During the verification process carried out, under a limited level of assurance, AENOR conducted interviews with the personnel in charge of compiling and preparing the report and reviewed evidence relating to:

- Activities, products and services provided by the organization.
- Consistency, accuracy and traceability of the information provided, including the process followed to collect it, sampling information about the reported.
- Completion and content of the Sustainability Report in order to ensure the completeness, accuracy and veracity of its content.

The conclusions are therefore based on the results of this sample process, and do not absolve the