

The highest relevance, from an internal and external perspective, was given to the following five topics:

- | energy transition and the fight against climate change;
- | protection, inclusion, enhancement and well-being of the human resources;
- | safety of the networks, assets and people;
- | innovation;
- | generation of sustainable economic value and ESG finance.

The topic of "Respect for human rights", which is in any case constantly monitored and supervised by the Group, has been, however, assessed with low relevance.

The aspect relating to water resources contained in the "Environmental sustainability" topic is also, on its own, considered as not relevant to the core business of Italgas, as more fully explained in the section on "Attention to the environment" of this document. Considering, in fact, the entity of the volumes of water withdrawn, the type of use made and the geographic location of the Italgas companies, the impacts on the water resource were considered negligible. Although the water resources management topic may be of greater relevance to Italgas Acqua, this topic was not included in the non-financial reporting in the Integrated Annual Report, given the impact of this business on the Group's total revenue (less than 1%). Despite this, as evidence of the fact that the aspect is in any case monitored and supervised, the above section sets out the withdraw-

als, discharges and consumptions of the Group, in compliance with the requirements of Italian Legislative Decree no. 254/16.

With regard to the areas provided for by the Decree, Italgas's material topics are broken down as follows:

- | **social:** sustainable supply chain management; dialogue and the creation of value on the territory; network, asset and personal safety; quality of service and customer satisfaction; generation of sustainable economic value and ESG finance; innovation; compliance, transparency and the fight against corruption; respect of human rights;
- | **people:** protection, inclusion, enhancement and well-being of the human resources; compliance, transparency and the fight against corruption;
- | **environmental** environmental sustainability; energy transition and the fight against climate change;
- | **fight against bribery and corruption:** compliance, transparency and fight against corruption;
- | **respect for human rights:** respect of human rights; protection, inclusion, enhancement and well-being of the human resources; sustainable supply chain management.

The material topics "Responsible governance and risk management" and "Corporate identity" are transversal with respect to the areas envisaged by the Decree.

Below is the table of GRI indicators reported.

## TABLE OF GRI INDICATORS

GRI content index			
GRI ID	Description of indicator	Notes	Page
<b>General standard disclosures</b>			
<b>Profile of the organisation</b>			
102-1	Name of organisation		2
102-2	Activities, brands, products and services		34-35
102-3	Location of headquarters		19
102-4	Location of operations		19
102-5	Ownership and legal form		19
102-6	Markets served		34-35
102-7	Scale of the organisation		34-35, 93-94, 108-109
102-8	Information on employees and other workers		108-109
102-9	Supply chain		135-144
102-10	Significant changes to the organisation and its supply chain	In 2021, no significant changes were made to the organisation and its supply chain	
102-11	Principle of precaution		65-79
102-12	External initiatives		55-57
102-13	Membership of associations		107

## GRI content index

GRI ID	Description of indicator	Notes	Page
<b>Strategia</b>			
102-14	Statement from senior decision-maker		12-13
<b>Ethics and integrity</b>			
102-16	Values, principles, standards and norms of behaviour		2, 78-79
<b>Governance</b>			
102-18	Governance structure		60-65
102-22	Composition of the highest governance body and its committees		60-64
102-24	Nominating and selecting the highest governance body		60-64
<b>Stakeholder engagement</b>			
102-40	List of stakeholder groups		20
102-41	Collective bargaining agreements	In the three years 2019-2021, the percentage of employees covered by collective bargaining agreements is 100%.	
102-42	Identifying and selecting stakeholders		20-22
102-43	Approach to stakeholder engagement		20-22
102-44	Key topics and concerns raised		20-22
<b>Reporting practices</b>			
102-45	Entities included in the consolidated financial statements		7, 19
102-46	Defining report content and topic boundaries		20-22
102-47	List of material topics		20-22
102-48	Restatements of information		19
102-49	Changes in reporting	No significant changes occurred in 2021.	
102-50	Reporting period		19
102-51	Date of most recent report	The 2020 Integrated Annual Report was published in April 2021.	
102-52	Reporting cycle		19, 20
102-53	Contact points for questions regarding the report	<a href="mailto:sustainability@italgas.it">sustainability@italgas.it</a>	
102-54	Claims of reporting in accordance with the GRI Standards		18
102-55	GRI content index		22-28
102-56	External assurance		19-20, 64, 217-220

## GRI content index

GRI ID	Description of indicator	Notes	Page
<b>Economic performance</b>			
103-1	Explanation of the material topic and its boundary		21, 147
103-2	The management approach and its components		21, 147
103-3	Evaluation of the management approach		21, 147
201-1	Direct economic value generated and distributed		147
<b>Anti-corruption</b>			
103-1	Explanation of the material topic and its boundary		21, 83, 84
103-2	The management approach and its components		21, 83, 84
103-3	Evaluation of the management approach		21, 83, 84
205-2	Disclosure and training on anti-corruption policies and procedures		83
205-3	Confirmed incidents of corruption and actions taken		83
207-1	Approach to taxation		149
207-2	<i>Tax governance, risk control and management</i>		149
207-3	Stakeholder engagement and management of tax concerns		149
207-4	Country-by-country reporting	Not applicable, Italgas only operates in Italy.	
<b>Energia</b>			
103-1	Explanation of the material topic and its boundary		21, 150-154
103-2	The management approach and its components		21, 150-154
103-3	Evaluation of the management approach		21, 150-154
302-1	Energy consumed within the organization		161
302-3	Energy intensity		161, 162
302-4	Reduction of energy consumption		158
<b>Water withdrawals and discharges</b>			
303-1	Interactions with water as a shared resource		20, 159, 160, 163
303-2	Management of water discharge-related impacts		20, 159, 160, 163
303-3	Water withdrawals		163
303-4	Water discharge		163
303-5	Water consumption		163
<b>Emissioni</b>			
103-1	Explanation of the material topic and its boundary		21, 150, 155-158
103-2	The management approach and its components		21, 150, 155-158
103-3	Evaluation of the management approach		21, 150, 155-158

## GRI content index

GRI ID	Description of indicator	Notes	Page
305-1	Direct (Scope 1) GHG emissions	The CO <sub>2</sub> e emissions were consolidated using the operational control approach. The GHGs included in the calculation are CO <sub>2</sub> and CH <sub>4</sub> and the emissions are calculated with a GWP of methane equal to 28, as indicated in the scientific study of the Intergovernmental Panel on Climate Change (IPCC) "Fifth Assessment Report IPCC".  Losses from venting can be considered residual, while there are no pneumatic or unburned material losses.	164
305-2	Energy indirect (Scope 2) GHG emissions		164
305-3	Other indirect (Scope 3) GHG emissions	As regards the calculation of scope 3 emissions linked to value spent, an internal approach was used that associates a conversion factor from the value spent into CO <sub>2</sub> e emissions for each product category.	164
305-4	GHG emissions intensity		164
305-5	Reduction in GHG emissions		155-158
305-7	Nitrogen oxides (NO <sub>x</sub> ), sulphur oxides (SO <sub>x</sub> ), and other significant emissions	SO <sub>x</sub> and COV emissions are not considered significant	164

## Waste

103-1	Explanation of the material topic and its boundary		21, 159, 164, 165
103-2	The management approach and its components		21, 159, 164, 165
103-3	Evaluation of the management approach		21, 159, 164, 165
306-4	Waste sent for recovery		164
306-5	Waste for disposal		165

## Environmental compliance

103-1	Explanation of the material topic and its boundary		21, 159
103-2	The management approach and its components		21; 165-166
103-3	Evaluation of the management approach		21; 165-166
307-1	Non-compliance with environmental laws and regulations	In 2021, just like in 2020 and 2019, the Italgas Group did not receive any significant sanctions for breaching environmental laws and regulations.	

## Environmental assessment of suppliers

103-1	Explanation of the material topic and its boundary		21, 135-144
103-2	The management approach and its components		21, 135-144
103-3	Evaluation of the management approach		21, 135-144

## GRI content index

GRI ID	Description of indicator	Notes	Page
308-1	New suppliers that were screened using environmental criteria		144

## Employment

103-1	Explanation of the material topic and its boundary		21, 108-114
103-2	The management approach and its components		21, 108-114
103-3	Evaluation of the management approach		21, 108-114
401-1	New employee hires and employee turnover		110, 111, 113, 114
401-3	Parental leave		123

## Health and safety in the workplace

103-1	Explanation of the material topic and its boundary		21, 127-129
103-2	The management approach and its components		21, 127-129
103-3	Evaluation of the management approach		21, 127-129
403-1	Occupational health and safety management system		21, 127-129
403-2	Hazard identification, risk assessment, and incident investigation		21, 127-129
403-3	Occupational health services		21, 127-129
403-4	Worker participation, consultation, and communication on occupational health and safety		21, 127-129
403-5	Worker training on occupational health and safety		21, 117, 127-129
403-6	Promotion of worker health		21, 127-129
403-7	Prevention and mitigation of occupational health and safety linked by business relationships		21, 127-129
403-9	Workplace accidents		128, 129

## Education and training

103-1	Explanation of the material topic and its boundary		21, 115-118
103-2	The management approach and its components		21, 115-118
103-3	Evaluation of the management approach		21, 115-118
404-1	Average hours of training per year per employee		117

## Diversity and equal opportunities

103-1	Explanation of the material topic and its boundary		21, 124-127
103-2	The management approach and its components		21, 124-127
103-3	Evaluation of the management approach		21, 124-127
405-1	Diversity of governance bodies and employees		61, 125
405-2	Ratio of basic salary and remuneration of women to men		126

## GRI content index

GRI ID	Description of indicator	Notes	Page
<b>Non discrimination</b>			
103-1	Explanation of the material topic and its boundary		21, 108, 121
103-2	The management approach and its components		21, 108, 121
103-3	Evaluation of the management approach		21, 108, 121
406-1	Incidents of discrimination and corrective actions taken		121
<b>Child labour</b>			
103-1	Explanation of the material topic and its boundary		20-22, 135, 136
103-2	The management approach and its components		20-22, 135, 136
103-3	Evaluation of the management approach		20-22, 135, 136
408-1	Operations and suppliers considered to have significant risk for incidents of child labour	<p>To become part of the Italgas supply chain it is necessary to accept the principles of the <b>Group's Code of Ethics</b>, as well as the <b>Code of Ethics of the Italgas Suppliers</b> and the <b>Ethics and Integrity Agreement</b>, in compliance with our <b>Organisational Model 231</b>. All suppliers are required to meet important criteria in terms of human rights and work by accepting the Italgas Policy on Human Rights, health and safety, environmental protection and the ethical and responsible management of the business.</p> <p>No supplier has been identified as having significant risk for incidents of child labour.</p>	
<b>Forced or compulsory labour</b>			
103-1	Explanation of the material topic and its boundary		20-22, 135, 136
103-2	The management approach and its components		20-22, 135, 136
103-3	Evaluation of the management approach		20-22, 135, 136

## GRI content index

GRI ID	Description of indicator	Notes	Page
409-1	Operations and suppliers considered to have significant risk for incidents of forced or compulsory labour	<p>To become part of the Italgas supply chain it is necessary to accept the principles of the <b>Group's Code of Ethics</b>, as well as the <b>Code of Ethics of the Italgas Suppliers</b> and the <b>Ethics and Integrity Agreement</b>, in compliance with our <b>Organisational Model 231</b>. All suppliers are required to meet important criteria in terms of human rights and work by accepting the Italgas Policy on Human Rights, health and safety, environmental protection and the ethical and responsible management of the business.</p> <p>No supplier has been identified as having significant risk for incidents of forced or compulsory labour.</p>	

## Social assessment of suppliers

103-1	Explanation of the material topic and its boundary		21, 135-144
103-2	The management approach and its components		21, 135-144
103-3	Evaluation of the management approach		21, 135-144
414-1	New suppliers that were screened using social criteria		144

## Public policy

103-1	Explanation of the material topic and its boundary		21, 107
103-2	The management approach and its components		21, 107
103-3	Evaluation of the management approach		21, 107
415-1	Political contributions	As envisaged by the Code of Ethics, Italgas does not make any direct or indirect contribution in any form to political parties, movements, committees, political organisations or trade unions, nor to their representatives and candidates, except for those specifically mandated by applicable laws and regulations.	107

## Customer health and safety

### Material issue: Quality and safety of assets

103-1	Explanation of the material topic and its boundary		21, 100, 101
103-2	The management approach and its components		21, 100, 101
103-3	Evaluation of the management approach		21, 100, 101
416-1	Assessment of the health and safety impacts of product and service categories		101

On the basis of the materiality matrix and the table of GRI indicators reported above, below is the table reconciling:

- | Minimum elements envisaged by Italian Legislative Decree no. 254/2016;
- | Document chapters/paragraphs;
- | Capital and material topics;
- | GRI indicators.

## RECONCILIATION TABLE

Minimum elements envisaged by Italian Legislative Decree no. 254/2016	Document chapters/paragraphs	Capital and material topics	Indicators
Corporate management model and organisation of the business activities	<ul style="list-style-type: none"> <li>  Methodological note</li> <li>  1. Value creation process in the Italgas Group (paragraphs 1.1 Corporate identity, 1.2 Business model and 1.3 External context, markets and Italgas share)</li> <li>  3. Governance, risks and opportunities (paragraphs 3.1 Governance, 3.3 The internal control system and 3.4 Ethics and compliance)</li> <li>  4. Summary data and information (paragraph 4.3 Operating performance)</li> </ul>	<p>Responsible governance and risk management</p> <p>Corporate identity</p> <p>Compliance, transparency and fight against corruption</p> <p><i>Relational capital</i></p> <p><i>Human capital</i></p>	<ul style="list-style-type: none"> <li>  405-1 - Diversity of governance bodies and employees</li> </ul>
Policies practised by the company	<ul style="list-style-type: none"> <li>  2. Strategy and forward-looking vision</li> <li>  5. Italgas Group performance (paragraphs 5.1 Transparent relations, 5.2 Put people at the centre, 5.3 Create value for customers and the market, 5.4 Create value for the territory and the communities and 5.5. Attention to the environment)</li> </ul>		
Risk management	<ul style="list-style-type: none"> <li>  Methodological note (paragraph "Materiality analysis")</li> <li>  3. Governance, risks and opportunities (paragraph 3.2 Risk management)</li> <li>  "Information on the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD)" Table</li> </ul>		



Minimum elements envisaged by Italian Legislative Decree no. 254/2016	Document chapters/paragraphs	Capital and material topics	Indicators
<p>Use of energy resources</p> <p>Greenhouse gas emissions and polluting emissions into the atmosphere</p> <p>Impact on the environment or other relevant environmental risk factors</p>	<p>  5. Italgas Group performance (paragraph 5.5. Attention to the environment)</p>	<p>Environmental sustainability</p> <p>Energy transition and the fight against climate change</p> <p><i>Natural capital</i></p>	<p>  302-1 - Energy consumed within the organization</p> <p>  302-3 Energy intensity</p> <p>  302-4 - Reduction of energy consumption</p> <p>  303-3 - Water withdrawals</p> <p>  303-4 - Water discharge</p> <p>  303-5 - Water consumption</p> <p>  305-1 Direct (Scope 1) GHG emissions</p> <p>  305-2 - Indirect (Scope 2) GHG emissions from energy consumption</p> <p>  305- 3 - Other indirect (Scope 3) GHG emissions</p> <p>  305-4 - GHG emissions intensity</p> <p>  305-5 - Reduction in GHG emissions</p> <p>  305-7 - Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant emissions</p> <p>  306-4 - Waste sent for recovery</p> <p>  306-5 - Waste for disposal</p> <p>  307-1 - Non-compliance with environmental laws and regulations</p>
<p>Impact on health and safety or other relevant health risk factors</p> <p>Personnel management</p> <p>Action taken to prevent discriminatory action or behaviour</p>	<p>  5. Italgas Group performance (paragraph 5.2 Put people at the centre)</p>	<p>Protection, inclusion, enhancement and well-being of the human resources</p> <p><i>Human capital</i></p>	<p>  401-1 - New hires and turnover</p> <p>  403-9 - Accidents at work</p> <p>  405-1 - Diversity of governance bodies and employees</p> <p>  405-2 - Ratio of basic salary and remuneration of women to men</p> <p>  401-3 - Parental leave</p> <p>  404-1 - Average hours of training per year per employee</p> <p>  406-1 - Incidents of discrimination and corrective actions taken</p>

Minimum elements envisaged by Italian Legislative Decree no. 254/2016	Document chapters/paragraphs	Capital and material topics	Indicators
Social (including those relating to the supply chain and subcontracting and respect for human rights)	<ul style="list-style-type: none"> <li>  4. Summary data and information (paragraph 4.2 Key data)</li> <li>  5. Italgas Group performance (paragraphs 5.1 Transparent relations, 5.3 Create value for customers and the market, 5.4 Create value for the territory and the communities and 5.6 Business outlook (economic-financial))</li> <li>  6. Comment on the economic and financial results and other information (paragraph 6.2 Comment on the economic and financial results)</li> </ul>	Innovation Safety of the networks, assets and people Sustainable supply chain management Quality of service and customer satisfaction Dialogue and the creation of value on the territory Generation of sustainable economic value and ESG finance <i>Intellectual capital</i> <i>Manufacturing capital</i> <i>Relational capital</i> <i>Financial capital</i>	<ul style="list-style-type: none"> <li>  308-1 - New suppliers that were assessed using environmental criteria</li> <li>  414-1 - New suppliers that have been assessed through the use of social criteria</li> <li>  416-1 - Assessment of the health and safety impacts of product and service categories</li> <li>  201-1 - Direct economic value generated and distributed</li> <li>  Non-GRI indicator - Value of sponsorships and donations</li> <li>  207-1 - Approach to taxation</li> <li>  207-2 - Tax governance, risk control and management</li> <li>  207-3 - Stakeholder engagement and management</li> <li>  of tax concerns</li> <li>  207-4 - Country-by-country reporting</li> <li>  102-7 - Scale of the organisation</li> </ul>
Respect for human rights	<ul style="list-style-type: none"> <li>  2. Strategy and forward-looking vision</li> <li>  5. Italgas Group performance (paragraphs 5.2 Put people at the centre and 5.3 Create value for customers and the market)</li> </ul>	Protection, inclusion, enhancement and well-being of the human resources Sustainable supply chain management Respect for human rights <i>Relational capital</i> <i>Human capital</i>	<ul style="list-style-type: none"> <li>  408-1 Operations and suppliers considered to have significant risk for incidents of child labour</li> <li>  409-1 Operations and suppliers considered to have significant risk for incidents of forced or compulsory labour</li> <li>  414-1 - New suppliers that have been assessed through the use of social criteria</li> </ul>
Fight against both active and passive corruption	<ul style="list-style-type: none"> <li>  3. Governance, risks and opportunities (paragraph 3.4 Ethics and compliance)</li> </ul>	Compliance, transparency and fight against corruption <i>Relational capital</i>	<ul style="list-style-type: none"> <li>  205-2 - Disclosure and training on anti-corruption policies and procedures</li> <li>  205-3 - Confirmed incidents of corruption and actions taken</li> </ul>