

GRI Index

Link with Italian Legislative Decree 254/2016, SDGs and principles of the Global Compact (UNGC)

[GRI 102-55]

Reference notes:

- in the column "Italian L.D. 254/16" are the GRI standard indicators that provide information related to the provisions of the Italian regulations on non-financial reporting;
- the "UNGC" column shows the link with the 10 principles of the United Nations Global Compact. The dark-background number indicates the UNGC principle (see page 281) directly related to the specific indicator; the number on a light background indicates the indirectly related principle;
- the "SDGs" column shows how the disclosures in the GRI Standards relate to the 17 Sustainable Development Goals of the 2030 Agenda, whose number is given, according to the framework developed by GRI in the document "Linking the SDGs and the GRI Standards".

Indicator	It. L.D. 254/16	UNGC	SDGs	Page/Notes
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ORGANISATIONAL PROFILE				
102-1	Name of the organisation	•		Cover, 12
102-2	Activities, brands, products and services	•		12-13, 21-23
102-3	Location of headquarters	•		Back cover
102-4	Countries of operations	•		20
102-5	Ownership structure and legal form	•		12, 30
102-6	Markets served	•		20, 21-23
102-7	Scale of the reporting organisation	•		15-19, 21-23, 146, 150, 157-161, 195, 200-201, 209-212, 223-226, 256, Consolidated Financial Statements
102-8	Information on employees and other workers	•	6	8, 10, 15-19, 223-226, 240, 247, 256
102-9	Supply chain	•		15-19, 261-269
102-10	Significant changes to the organisation and its supply chain	•		30, 261-263, 282-283
102-11	Precautionary principle (Risk Management)	•	3 7	69-71, 80
102-12	External initiatives	•		99, 270
102-13	Membership of associations	•		111-112

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STRATEGY					
102-14	Letter to the stakeholders	●		7-9	
102-15	Key impacts, risks and opportunities	●		40-41, 64, 131, 150, 160	
ETHICS AND INTEGRITY					
102-16	Values, principles, standards and norms of behaviour		10	16	12-13, 85-86
102-17	Mechanisms for advice and concerns about ethics		10	16	85-88
GOVERNANCE					
				Report on corporate governance	
102-18	Governance structure	●			55-66
102-19	Delegation process for economic, environmental and social issues				60
102-20	Executive-level responsibility for economic, environmental, and social topics				60
102-21	Consulting stakeholders on economic, environmental and social topics	●		16	103-107
102-22	Composition of the highest governance body and its committees	●		5, 16	59-66
102-23	Chairperson of the highest governance body			16	55-58
102-24	Nominating and selecting the highest governance body	●		5, 16	59-62
102-25	Conflicts of interest			16	61, 65
102-26	Role of highest governance body in setting purpose, values, and strategy	●			12-13, 55-62
102-27	Collective knowledge of highest governance body				61
102-28	Evaluating the highest governance body's performance	●			59
102-29	Identifying and managing economic, environmental, and social impacts	●		16	55-58, 69
102-30	Effectiveness of risk management processes	●			64, 69-84
102-31	Review of economic, environmental, and social topics	●			42, 55-58, 64
102-32	Highest governance body's role in sustainability reporting	●			105, 280
102-33	Communicating critical concerns				62, 70
102-34	Nature and total number of critical concerns	●			88, 104, 108
102-35	Remuneration policies				90-92
102-36	Process for determining remuneration				90-92
102-37	Stakeholders' involvement in remuneration			16	63-64
102-38	Annual total compensation ratio				237-238
102-39	Percentage increase in annual total compensation ratio				237-238

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STAKEHOLDER ENGAGEMENT				
102-40	List of stakeholder groups	•		103-107
102-41	Collective bargaining agreements	•	3 6	8 237-238
102-42	Identifying and selecting stakeholders	•		103-105
102-43	Approach to stakeholder engagement	•		106-107
102-44	Key topics and concerns raised	•		
REPORTING PRACTICES				
102-45	Entities included in the Consolidated Financial Statements	•		14
102-46	Defining Report content and topic boundaries	•		36-37, 42-46
102-47	List of material topics	•		44-46
102-48	Restatement of information	•		126, 136, 138, 163, 195, 283
102-49	Changes in reporting	•		42-46
102-50	Reporting period	•		280
102-51	Date of most recent Report	•		280
102-52	Reporting cycle	•		280
102-53	Contact point for questions about Sustainability Report	•		307
102-54	Claims of reporting in accordance with the GRI Standards	•		280
102-55	GRI content index	•		284-293
102-56	External assurance	•		280, 299-302
103 - MANAGEMENT METHODS (2016 STANDARD)				
103-1	Explanation of material topic and its Boundary	•		42-46
103-2	The management approach and its components	•	1 8	(see the topics shown in italics)
103-3	Evaluation of the management approach	•		(see the topics shown in italics)
	<i>Solid and transparent governance for sustainable growth</i>	•		44, 55-68, 85-99
	<i>Ethics, fight against corruption and legal compliance</i>	•		44, 85-89, 98-99, 179-180, 189, 199, 255, 269
	<i>Effective and transparent dialogue and communication with stakeholders</i>	•		44, 103-112, 239-240
	<i>Energy efficiency, renewable sources and district heating</i>	•		44, 145-147
	<i>Sustainable use of water resources</i>	•		44, 148-153
	<i>Decarbonization and reduction of emissions</i>	•		44, 133-144
	<i>Circular waste management</i>	•		45, 154-162

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<i>Innovation, smart city and sustainable mobility</i>	•			45, 163-164, 200-202, 270-277
<i>Protection of biodiversity</i>	•			45, 165-168
<i>Development of local communities</i>	•			45, 175-189
<i>Sustainability education</i>	•			45, 189-191
<i>Economic development and value for local areas</i>				45, 113-119
<i>Employment, development of human resources and welfare</i>	•			45, 223-244
<i>Industrial relations</i>	•			45, 253-255
<i>Occupational health and safety</i>	•			46, 248-253
<i>Diversity and inclusion</i>	•			46, 245-248
<i>Protection of human rights</i>	•			46, 92-94, 228-255, 261-266
<i>Sustainable management of the supply chain</i>	•			46, 261-269
<i>Efficient, reliable and safe management of processes and infrastructure</i>	•			46, 200-219
<i>Service quality and customer orientation</i>	•			46, 195-199

SPECIFIC STANDARDS – ECONOMIC AREA

201 - ECONOMIC PERFORMANCE (2016 STANDARD)

201-1	Directly economic value generated and distributed		7 8	8, 9	15, 116-117
201-2	Financial implications and other risks and opportunities due to climate change		7 8	13	71, 80-84, 115-116
201-3	Defined benefit plan obligations and other retirement plans		7 8		228, Consolidated Financial Statements
201-4	Financial assistance received from Government		7 8		119

202 - MARKET PRESENCE (2016 STANDARD)

202-1	Ratios of standard entry level wage by gender compared to local minimum wage		6	1, 5, 8	237-238
202-2	Proportion of senior management hired from the local community		6	8	116

203 - INDIRECT ECONOMIC IMPACTS (2016 STANDARD)

203-1	Infrastructure investments and services supported			5, 9, 11	15, 113, 132, 186
203-2	Significant indirect economic impacts			1, 3, 8	116-117, 270-277

204 - PROCUREMENT PRACTICES (2016 STANDARD)

204-1	Proportion of spending on local suppliers			8	15, 268-269
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205 - ANTI-CORRUPTION (2016 STANDARD)					
205-1	Operations assessed for risks related to corruption	•	10 10	16	88-89
205-2	Communication and training about anti-corruption policies and procedures	•	10 10	16	88-89
205-3	Confirmed incidents of corruption and actions taken	•	10 10	16	89
206 - ANTICOMPETITIVE BEHAVIOURS (2016 STANDARD)					
206-1	Legal actions for anticompetitive behaviour, anti-trust, and monopoly practices			16	199
207 - TAXES (2019 STANDARD)					
207-1	Approach to taxation			1, 10, 17	118-119
207-2	Tax governance, control and risk management			1, 10, 17	118-119
207-3	Stakeholder engagement and management of concerns related to tax			1, 10, 17	118-119
207-4	Country-by-country reporting			1, 10, 17	Single jurisdiction: Italy For items i, ii, iii, information in this Report. For items iv and vi to x, information in the Consolidated Financial Statements.
SPECIFIC STANDARDS – ENVIRONMENTAL AREA					
301 - MATERIALS (2016 STANDARD)					
301-1	Materials used by weight or volume	•	7 8 9	6, 8, 12	170
301-2	Recycled input materials used	•	7 8 9	8, 12	Not applicable due to the characteristics of the materials used
301-3	Reclaimed products and their packaging materials	•	7 8 9	8, 12	Not applicable due to the characteristics of the materials used
302 - ENERGY (2016 STANDARD)					
302-1	Energy consumption within the organisation	•	7 8 9	7, 8, 12, 13	19, 133, 163
302-2	Energy consumption outside of the organisation	•	7 8 9	7, 8, 12, 13	164
302-3	Energy intensity	•	7 8 9	7, 8, 12, 13	Ratio between direct energy consumption and energy produced (TOE/MWh): 0.135
302-4	Reduction of energy consumption	•	7 8 9	7, 8, 12, 13	16, 143
302-5	Reductions in energy requirements for products and services	•	7 8 9	7, 8, 12, 13	145-147

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303 - WATER AND EFFLUENTS (2018 STANDARD)					
303-1	Interactions with water as a shared resource		⑦ ⑧ ⑨	6, 12	148-153
303-2	Management of water discharge related impacts	●	⑦ ⑧ ⑨	6	149
303-3	Water withdrawal	●	⑦ ⑧ ⑨	6	19, 148 According to the World Resources Institute "Aqueduct Water Risk Atlas" analysis, withdrawals, discharge and consumption did not take place in water-stressed areas
303-4	Water discharge	●	⑦ ⑧ ⑨	6	149 According to the World Resources Institute "Aqueduct Water Risk Atlas" analysis, withdrawals, discharge and consumption did not take place in water-stressed areas
303-5	Water consumption	●	⑦ ⑧ ⑨	6	149 According to the World Resources Institute "Aqueduct Water Risk Atlas" analysis, withdrawals, discharge and consumption did not take place in water-stressed areas
304 - BIODIVERSITY (2016 STANDARD)					
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	●	⑦ ⑧	6, 14, 15	165-168 Qualitative reporting, subject managed in accordance with the regulations applicable to the Group's activities
304-2	Significant impacts of activities, products, and services on biodiversity	●	⑦ ⑧	6, 14, 15	165-168
304-3	Habitats protected or restored	●	⑦ ⑧	6, 14, 15	167
304-4	IUCN Red List species and national conservation lists species with habitats in areas affected by operations	●	⑦ ⑧	6, 14, 15	167-168
305 - EMISSIONS (2016 STANDARD)					
305-1	Direct GHG emissions (Scope 1)	●	⑦ ⑧ ⑨	3, 12, 13, 14, 15	19, 134-136, 163
305-2	Energy direct GHG emissions (Scope 2)	●	⑦ ⑧ ⑨	3, 12, 13, 14, 15	19, 137
305-3	Other indirect GHG emissions (Scope 3)	●	⑦ ⑧ ⑨	3, 12, 13, 14, 15	134-139
305-4	GHG emissions intensity	●	⑦ ⑧ ⑨	13, 14, 15	16, 136
305-5	Reduction of GHG emissions	●	⑦ ⑧ ⑨	13, 14, 15	17, 139-141, 164, 169
305-6	Emissions of ozone-depleting substances (ODS)	●	⑦ ⑧ ⑨	3, 12	136
305-7	Nitrogen oxides (NO _x), sulphur oxides (SO _x) and other significant air emissions	●	⑦ ⑧ ⑨	3, 12, 14, 15	139

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306 - WASTE (2020 STANDARD)					
306-1	Waste production and significant waste-related impacts	•	⑦ ⑧	3, 6, 11, 12, 14	154-156
306-2	Management of significant waste-related impacts	•	⑦ ⑧	3, 6, 11, 12	154-156
306-3	Waste generated	•	⑦ ⑧	3, 6, 11, 12, 14	19, 154
306-4	Waste diverted from disposal	•	⑦ ⑧	3, 11, 12	155, 162
306-5	Waste directed to disposal	•	⑦ ⑧	3, 6, 11, 12	156, 162
307 - ENVIRONMENTAL COMPLIANCE (2016 STANDARD)					
307-1	Non-compliance with environmental laws and regulations	•	⑦ ⑧	16	171
308 - SUPPLIER ENVIRONMENTAL ASSESSMENT (2016 STANDARD)					
308-1	New suppliers that were screened using environmental criteria	•	⑧		261-263
308-2	Negative environmental impacts in the supply chain and actions taken	•	⑧		261-263
SPECIFIC STANDARDS – SOCIAL AREA					
401 - EMPLOYMENT (2016 STANDARD)					
401-1	New employee hires and employee turnover	•	⑥	5, 8, 10	226-228, 258
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	•	⑥	3, 5, 8	237-238
401-3	Parental leave	•	⑥	5, 8	248
402 - LABOUR/MANAGEMENT RELATIONS (2016 STANDARD)					
402-1	Minimum notice periods regarding operational changes	•	③	8	253-255
403 - OCCUPATIONAL HEALTH AND SAFETY (2018 STANDARD)					
403-1	Occupational health and safety management system		③	8	248-252, 267-268
403-2	Hazard identification, risk assessment, and incident investigation		③	8	250, 267-268
403-3	Occupational health services		③	8	252, 267
403-4	Worker participation, consultation, and communication on occupational health and safety	•	③	8, 16	249-250 Data related to Group employees
403-5	Worker training on occupational health and safety		③	8	253, 268
403-6	Promotion of worker health		③	3	242-243 Data related to Group employees
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		③	8	Not applicable in relation to Group activities

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403-8 Workers covered by an occupational health and safety management system		3	8	249, 267
403-9 Work-related injuries	•	3	3, 8, 16	251-252, 259, 268 Accident indices relating to Group personnel
403-10 Work-related ill health	•	3	3, 8, 16	252 Data related to Group employees
404 - TRAINING AND EDUCATION (2016 STANDARD)				
404-1 Average hours of training per year per employee	•	6	4, 5, 8, 10	19, 234-235
404-2 Upgrading employee skills and transition assistance programmes	•	6	8	223-224, 230-232, 236-237
404-3 Percentage of employees receiving regular performance and career development reviews	•	6	5, 8, 10	19, 230-232, 238
405 - DIVERSITY AND EQUAL OPPORTUNITIES (2016 STANDARD)				
405-1 Diversity of governance bodies and employees	•	6	5, 8	19, 225, 247-248, 256-257
405-2 Ratio of basic salary and remuneration of women to men		6	5, 8, 10	247-248, 258 Data on remuneration is not available as it was partly paid in the following financial year
406 - NON-DISCRIMINATION (2016 STANDARD)				
406-1 Incidents of discrimination and corrective actions taken	•	6	5, 8	93, 199, 245
407 - FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING (2016 STANDARD)				
407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	•	1 3	8	266
408 - CHILD LABOUR (2016 STANDARD)				
408-1 Operations and suppliers at significant risk for incidents of child labour	•	1 5	8, 16	262
409 - FORCED OR COMPULSORY LABOUR (2016 STANDARD)				
409-1 Operations and suppliers at significant risk of incidents of forced or compulsory labour	•	1 4	8	262
410 - SAFETY PRACTICES (2016 STANDARD)				
410-1 Security personnel trained in human rights policies or procedures	•	1 2 3 4 5 6	16	Not applicable in relation to Group activities
411 - RIGHTS OF INDIGENOUS PEOPLES (2016 STANDARD)				
411-1 Incidents of violations involving rights of indigenous peoples	•	1	2	Not applicable given the location of the Group's activities

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412 - HUMAN RIGHTS ASSESSMENT (2016 STANDARD)				
412-1	Operations that have been subject to human rights reviews or impact assessments	•	1 2 4 5 6	92-93
412-2	Employee training on human rights policies or procedures	•	1 2 4 5 6	93
412-3	Significant investment agreements and contracts that include human rights clauses or are that underwent human rights screening	•	1 2 4 5 6	262, 265
413 - LOCAL COMMUNITIES (2016 STANDARD)				
413-1	Operations with local community engagement, impact assessments, and development programmes	•	1	177-189
413-2	Operations with significant actual and potential negative impacts on local communities	•	1	1, 2 187-189
414 - SUPPLIER SOCIAL ASSESSMENT (2016 STANDARD)				
414-1	New suppliers that were screened using social criteria	•	1 2 6	5, 8, 16 269
414-2	Negative social impacts in the supply chain and actions taken	•	1 2 6	5, 8, 16 261-266
415 - PUBLIC POLICY (2016 STANDARD)				
415-1	Political contributions	•		16 110
416 - CUSTOMER HEALTH AND SAFETY (2016 STANDARD)				
416-1	Assessment of health and safety impacts by product and service categories	•		187-189, 200-202, 208, 212, 214, 216-218
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	•		16 199
417 - MARKETING AND LABELLING (2016 STANDARD)				
417-1	Requirements for product and service information and labelling	•		12 Not applicable in relation to Group activities
417-2	Incidents of non-compliance concerning products and service information and labelling	•		16 199
417-3	Incidents of non-compliance concerning marketing communications	•		16 199
418 - CUSTOMER PRIVACY (2016 STANDARD)				
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	•		16 199
419 - SOCIO-ECONOMIC COMPLIANCE (2016 STANDARD)				
419-1	Non-compliance with laws and regulations in the social and economic area	•	10 10	16 108-109, 189, 255, 269

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ELECTRIC UTILITIES SUPPLEMENT					
EU-1	Installed capacity	●			21, 142
EU-2	Net energy output	●			16, 21, 142
EU-3	Number of customers				18, 21, 195
EU-4	Length of transmission and distribution networks				18, 21, 207
EU-5	Compliance with the Kyoto Protocol	●			Level of compliance: 3,8%
EU-10	Planned capacity				114
EU-11	Average output of heat production plants	●			Cogeneration, boilers and thermoelectric plants: 68.6% Waste-to-energy plants: 75.2%
EU-12	Transmission and distribution losses as a percentage of total energy	●			208
EU-13	Habitats restored (offsetting)	●			167
EU-15	Percentage of employees eligible to retire in the next 5 to 10 years				228
EU-17	Hours worked by contractor and subcontractor employees				266
EU-18	Health and safety training programmes carried out for contractor and subcontractor employees	●			268
EU-22	Number of people physically displaced following the construction of new plants and economical compensation	●			187-189
EU-25	Number of injuries and fatalities to the public involving Company assets	●			189
EU-26	Percentage of population not served in the electricity distribution area				The Group serves the entire population of the local areas in which it manages the service
EU-27	Number of residential disconnections for non-payment, broken down by duration of disconnection and by regulatory regime				208
EU-28	Power outages: average number of interruptions per LV customer (N1)				208
EU-29	Power outages: cumulative downtime (D1)				208
EU-30	Average plant availability factor	●			Cogeneration plants: 57.7% Waste-to-energy plants: 88.8%