



Annexes

Annex 1: About this report

In response to the requirements and expectations of the different stakeholders, and in accordance with the company's commitment to establishing basic sustainability pillars on which to work and internalise the reporting culture, transparency and corporate responsibility management, Aqualia has prepared a Sustainability Report every year since 2009.

This publication responds to the need to communicate the 2021-2023 Strategic Sustainability Plan and its performance in 2022 to the entire Aqualia staff and to all stakeholders. It includes the organisation's management and commitments in the relevant financial and non-financial aspects of 2022 and, in line with 2021, incorporates and develops the progress made by the company in its 2021-2023 Strategic Sustainability Plan in terms of the implementation of policies, commitments and actions set out in the plan.

It has been prepared in accordance with the 2021 version of the GRI Standards for G1, G2 and G3 and Annex 2: Index of material topics indicates the years of the thematic standards used. The report was verified by an independent external entity (AENOR).

In follow-up for the guidelines established by GRI the following principles were complied with, so the requirements demanded by the standard are guaranteed:

- Inclusion of stakeholders: the company has prioritised the different groups and subgroups of interest pursuant to the Mitchell method and has two-way channels of communication with them, as described in section 3.3, where this year the stakeholders and main channels of dialogue are included by geographical region.
- Sustainability context: this report was conceived as an instrument that reflected the activity and performance of the company, with the integration of the three main axes for sustainability: economic development, social justice and environmental balance.
- Materiality: in order to identify the 17 important issues, the last number of reports have involved active listening to Aqualia's different stakeholders. In 2021 it was internationalised to all geographical areas where Aqualia operates. In 2022, the end customer and institutional customer satisfaction survey was conducted in Spain, France, the Czech Republic and Portugal. Beyond identifying the relevant issues, this survey allows us to better understand our customers and to integrate their needs into our listening process in order to respond to them through this report.
- Comprehensiveness: in the preparation of this report, the collaboration of the company's main management areas was requested, with the intention of gathering together all the organisation's significant and strategic issues.

The application of the GRI principles that determine the quality of the report were also taken into account: accuracy, balance, clarity, comparability, reliability and timeliness.

In line with the past two years, the reporting methodology has been enriched by applying the methodology proposed by the International Integrated Reporting Council (IRC) to prepare integrated

reports from the perspective of identifying the capital that the organisation has or manages and using them to explain how value is created for society.

Aqualia makes great effort to report on its performance in the different countries it operates in, providing activity indicators for all of them. Even more so in 2022, when more than 50% of its turnover came from international sources. This is reflected throughout the document, in which total consolidated data is provided for Aqualia in relation to the different standards and breakdown by country.

The quantitative information provided in the different areas include 100% of the consolidated information for dependent entities, for joint-venture operations (only JVs and EIGs) in proportion to the shareholding and do not include information for those companies in which there is no control. Changes in calculations and the scope of the information are commented on in each particular case.

It should be noted that, for the second consecutive year, correspondence has been included between the Standard GRI Content Index and SASB sectoral indicators, maintaining the table of compliance with the Principles of the Global Compact of which Aqualia is a full member and which is presented every year in its progress report. Unlike other years, reference has been made to the specific chapters and sections in which information can be found.

Other considerations about the reported information:

For the calculation of the indicators associated with training, data on employees who have been part of Aqualia throughout the year 2022 have been used, even if they have not been part of the organisation for the whole year. For the rest of the people indicators, the number of employees at closing is used.

For the calculation of the indicators associated with energy, water and carbon footprint, data have been reported from November 2021 to October 2022 (both included). In the particular case of Georgia, the data reported by the country during the year has been taken without following this criterion, since Aqualia started working in this country in February.

Annex 2: Table of material topics

In 2022, the most significant issues for stakeholders were as follows:

Environmental / Governance / Labour / Social

Declaration of use	Aqualia has prepared the report in accordance with the GRI Standards for the period between 1 January 2022 and 31 December 2022.
GRI 1 used	GRI 1: Fundamentals 2021
Applicable Sector Standards	Not applicable

ORIGIN	REF.	DESCRIPTION	LOCATION	OMISSION	SDGs
GENERAL CONTENTS					
The organisation and its reporting practices					
GRI 2: General Disclosures 2021	2.1	Details of the organisation	FCC Aqualia S.A. In the document, this name will be replaced by the Aqualia trademark. The company's head office is located at Avda. del Camino de Santiago 40, 28050, Madrid. Spain 2.3. Our business model and strategic outlook		
	2.2	Entities included in the organisation's sustainability report	https://www.aqualia.com/es/informacion-financiera/informes-periodicos/cuentas-anuales-		8.5 10.3
	2.3	Reporting period, frequency and point of contact	Annual Annex 1. About this report www.aqualia.com		
	2.4	Restatements of information	Changes to calculations and the scope of the information are commented on in each particular case		
	2.5	External guarantee	Annex 1. About this report		
Activities and workers					
GRI 2: General Disclosures 2021	2.6	Activities, value chain and other business relations	2.3. Our business model and strategic outlook		16.7
	2.7	Employees	6.8. Focused on generating a quality work environment and well-being		8.5 10.3
	2.8	Subcontracted workers	1,282 subcontracted people In approximately 90% of activities relating to civil engineering works that require specialised machinery, labour needs to be subcontracted.		8.5 10.3
Governance					
GRI 2: General Disclosures 2021	2.9	Governance structure and members	4.1. Governing bodies: global structure at the service of water		16.7
	2.10	Appointment and selection of the highest governance body	"The by-laws in force at FCC Aqualia have been entered into the Companies Register and are in the public domain. "		5.5 16.6 16.7

ORIGIN	REF.	DESCRIPTION	LOCATION	OMISSION	SDGs
	2.11	Chair of the highest governance body	4.1. Governing bodies: global structure at the service of water		
	2.12	Role of the highest governing body in the supervision of impact management	"The by-laws in force at FCC Aqualia have been entered into the Companies Register and are in the public domain. "		16.7
	2.13	Delegation of responsibility for impact management	1. Interview with the CEO		
	2.14	Role of the highest governing body in sustainability reporting	1. Interview with the CEO		
	2.15	Conflicts of interest	4.2. Values, culture and Code of Ethics 4.3. Compliance model "The declaration made by the secretary of the board in accordance with art. 229 of the Capital Companies Act provides information on the identification of the conflicts of interest reported in relation to points i and ii; this declaration is included in the annual accounts report. With regard to cases ii and iii, the conflicts of interest detected are communicated internally to the persons responsible for managing them."		16.6
	2.16	Communicating critical concerns	1. Interview with the CEO 3.1. Sustainability as a global challenge		
	2.17	Collective knowledge of highest governance body	1. Interview with the CEO 3.1. Sustainability as a global challenge		
	2.18	Assessment of the highest governing body's actions	"The by-laws in force at FCC Aqualia have been entered into the Companies Register and are in the public domain."		
	2.19	Remuneration policies	Article 22: Aqualia's by-laws: Directors do not receive any remuneration for their management activities.		
	2.20	Process for determining remuneration	Article 22: Aqualia's by-laws: Directors do not receive any remuneration for their management activities.		16.7
	2.21	Ratio of total annual remuneration	This information has not been provided as by publishing this ratio, it would be possible to calculate the salary of the company's CEO, which is currently confidential.		
Strategy, policies and practices					
GRI 2: General Disclosures 2021	2.22	Declaration on the sustainable development strategy	1. Interview with the CEO 3.2. Our strategic lines		
	2.23	Policy commitments	3.1. Sustainability as a global challenge		16.3
	2.24	Inclusion of policy commitments	3.2. Our strategic lines		

ORIGIN	REF.	DESCRIPTION	LOCATION	OMISSION	SDGs
	2.25	Processes for remediating negative impacts	3.1. Sustainability as a global challenge 7.1 Management approach: Towards real-time data-driven water management		
	2.26	Mechanisms for requesting advice and expressing concerns	4.3 Compliance model		16.3
	2.27	Compliance with the laws and regulations	In 2020: €113,697 in environmental fines. In 2021: €88,728 in environmental fines. In 2022: €28,625 in environmental fines. In 2020: €4,570 in health and social care fines. In 2021: €14,346 in health and social care fines. In 2022: €18,759 in social and health-related fines. In 2021 and 2022, no fines or non-monetary penalties were received (incapacity)		16.3
	2.28	Membership of associations	Annex 7. Data breakdown by country		
Participation of the interested parties					
GRI 2: General Disclosures 2021	2.29	Approach to stakeholder engagement	3.1. Sustainability as a global challenge		
	2.30	Collective bargaining agreements	6.6. Preventive leadership		8.8

ORIGIN	REF.	DESCRIPTION	LOCATION	OMISSION	SDGs
MATERIAL TOPICS					
GRI 3: Material topics 2021	3.1	Process to determine material topics	3.1. Sustainability as a global challenge		
	3.2	List of material topics	3.1. Sustainability as a global challenge		
Climate change and responsible energy consumption (environmental)					7.2 13.2
GRI 3: Material topics 2021	3.3	Management of material topics	5.0. In first person 5.1. A management system for integrated sustainability 5.3. Energy efficiency and reduction of emissions 5.6 Innovation to protect ecosystems and combat climate change		
GRI 302 - Energy 2016	302-1	Energy consumption within the organisation	5.3. Energy optimisation and emission reduction Annex 7. Data breakdown by country		7.2 7.3 8.4 12.2 13.1
	302-2	Energy consumption outside the organisation	5.3. Energy efficiency and reduction of emissions		
	302-3	Energy intensity	5.3. Energy efficiency and reduction of emissions		7.3 8.4 12.2 13.1
	302-4	Reduction of energy consumption	5.3. Energy efficiency and reduction of emissions		7.3 8.4 12.2
	302-5	Reduction in energy requirements of products and services	5.3. Energy efficiency and reduction of emissions		7.3 8.4 12.2
GRI 305 - Emissions 2016	305-1	Direct GHG emissions (Scope 1)	5.3. Energy optimisation and emission reduction Annex 7. Data breakdown by country		3.9 12.4 13.1
	305-2	Indirect GHG emissions when generating energy (Scope 2)	5.3. Energy optimisation and emission reduction Annex 7. Data breakdown by country		3.9 12.4 13.1

ORIGIN	REF.	DESCRIPTION	LOCATION	OMISSION	SDGs
	305-3	Other indirect (Scope 3) GHG emissions	5.3. Energy optimisation and emission reduction Annex 7. Data breakdown by country		3.9 12.4 13.1
	305-4	GHG emissions intensity	5.3. Energy efficiency and reduction of emissions		
	305-5	Reduction of GHG emissions	5.3. Energy efficiency and reduction of emissions		
	305-7	Nitrogen oxides (NOx), sulphur oxides (SOx) and other significant air emissions	2020: 84.1 t NOx and 0.04 t SOx (value corrected, it was in kilos) 2021: 68.8 t NOx and 0.04 t SOx (value corrected, it was in kilos) 2022: 56.7 t NOx and 0.04 t SOx		3.9 12.4 13.1
Aqualia 2021-2023 Strategic Sustainability Plan	LE2P2.1	% countries where the carbon footprint is calculated divided by the total countries in which Aqualia operates	5.3. Energy efficiency and reduction of emissions		7.2 17
	LE2P2.2	% renewable energy used generated by own facilities, PPAs or acquisition, divided by the total energy consumed	5.3. Energy efficiency and reduction of emissions		13.2
	LE2P2.3	Reduction of the % of kWh/m3 of energy used in drinking water adduction, treatment and distribution processes	5.3. Energy efficiency and reduction of emissions		13.2
	LE2P2.4	Reduction of the % of kWh/g COD eliminated for the energy used in wastewater treatment processes	5.3. Energy efficiency and reduction of emissions		13.2
	LE2P2.5	% vehicles with low CO2 emissions divided by the total vehicle fleet and light passenger cars.	5.3. Energy efficiency and reduction of emissions		13.2
Innovative and eco-friendly solutions (environmental)					6.3 6.4 9.1 12.4 13.1
GRI 3: Material topics 2021	3.3	Management of material topics	5.0. In first person 5.1. A management system for integrated sustainability 5.2. Reduction of water consumption 5.3. Energy efficiency and reduction of emissions 5.4 Ecosystem protection and recovery. Biodiversity 5.6. Innovation to protect ecosystems and the fight against climate change 7.0 In first person		

ORIGIN	REF.	DESCRIPTION	LOCATION	OMISSION	SDGs
			7.1. Management approach: Towards real-time data-based water management 8.0. In first person 8.1. Guarantee of access to water and transparent information 8.2. Commitment to society and users		
GRI 302 - Energy 2016	302-1	Energy consumption within the organisation	5.3. Energy optimisation and emission reduction Annex 7. Data breakdown by country		7.2 7.3 8.4 12.2 13.1
	302-2	Energy consumption outside the organisation	5.3. Energy efficiency and reduction of emissions		
	302-3	Energy intensity	5.3. Energy efficiency and reduction of emissions		7.3 8.4 12.2 13.1
	302-4	Reduction of energy consumption	5.3. Energy efficiency and reduction of emissions		7.3 8.4 12.2
	302-5	Reduction in energy requirements of products and services	5.3. Energy efficiency and reduction of emissions		7.3 8.4 12.2
GRI 303 - Water and effluents 2018	303-1	Interactions with water as a shared resource	5.2. Reduction of water consumption		6.3 6.4 6.a 6.b
	303-2	Management of impacts relating to water discharges	5.2. Reduction of water consumption		6.3
	303-3	Water abstraction	5.2. Reduction of water consumption Annex 7. Data breakdown by country		
	303-4	Water discharge	5.2. Reduction of water consumption Annex 7. Data breakdown by country		6.3
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	5.4. Ecosystem protection and recovery. Biodiversity Annex 7. Data breakdown by country		6.6 15.1 15.5

ORIGIN	REF.	DESCRIPTION	LOCATION	OMISSION	SDGs
	304-2	Significant impacts of activities, products and services on biodiversity	5.4. Ecosystem protection and recovery. Biodiversity		6.6 14.2 15.1 15.5
	304-3	Habitats protected or restored	5.4. Ecosystem protection and recovery. Biodiversity		6.6 14.2 15.1 15.5
GRI 305 - Emissions 2016	305-1	Direct GHG emissions (Scope 1)	5.3. Energy optimisation and emission reduction Annex 7. Data breakdown by country		3.9 12.4 13.1
	305-2	Indirect GHG emissions when generating energy (Scope 2)	5.3. Energy optimisation and emission reduction Annex 7. Data breakdown by country		3.9 12.4 13.1
	305-3	Other indirect (Scope 3) GHG emissions	5.3. Energy optimisation and emission reduction Annex 7. Data breakdown by country		3.9 12.4 13.1
	305-4	GHG emissions intensity	5.3. Energy efficiency and reduction of emissions		
	305-5	Reduction of GHG emissions	5.3. Energy efficiency and reduction of emissions		
	305-7	Nitrogen oxides (NOx), sulphur oxides (SOx) and other significant air emissions	2020: 84.1 t NOx and 0.04 t SOx (value corrected, it was in kilos) 2021: 68.8 t NOx and 0.04 t SOx (value corrected, it was in kilos) 2022: 56.7 t NOx and 0.04 t SOx		3.9 12.4 13.1
GRI 306 - Effluents and waste 2020	306-1	Waste generation and significant waste-related impacts	5.6. Innovation to protect ecosystems and combat climate change		6.3 6.4 6.6 12.4 14.1
	306-2	Waste generation and significant waste-related impacts	5.6. Innovation to protect ecosystems and combat climate change		3.9 6.3

ORIGIN	REF.	DESCRIPTION	LOCATION	OMISSION	SDGs
					12.4 12.5
	306-4	Waste diverted from disposal	5.6. Innovation to protect ecosystems and combat climate change		3.9 6.3 12.4 12.5
	306-5	Waste directed to disposal	5.6. Innovation to protect ecosystems and combat climate change		3.9 6.3 12.4 12.5
GRI 203 - Indirect economic impacts 2016	203-1	Infrastructure investments and services supported	7.2. Digitalisation as part of integrated water management		9.1 11.2
	203-2	Significant indirect economic impacts	8.2. Commitment to society and users		1.4 8.2 8.3 8.5
Aqualia 2021-2023 Strategic Sustainability Plan	LE2P4.1	Number of new R&D projects launched during the year that include the development of innovative solutions to combat climate change	5.6. Innovation to protect ecosystems and combat climate change		6.3 6.4 9.1 12.4 13.1
	LE2P4.2	Number of actions to transfer technology from R&D to Production undertaken during the year	5.6. Innovation to protect ecosystems and combat climate change		6.3 6.4 9.1 12.4 13.1
Environmental awareness and raising awareness on how to sustainably use resources (environmental)					12.8 13.3
GRI 3: Material topics 2021	3.3	Management of material topics	5.0. In first person 5.5. Environmental awareness-raising 5.6. Innovation to protect ecosystems and the fight against climate change 8.0. In first person 8.1. Guarantee of access to water and transparent information 8.2. Commitment to society and users 8.3. Public-private partnerships to guarantee water for everybody		

ORIGIN	REF.	DESCRIPTION	LOCATION	OMISSION	SDGs
GRI 413 - Local communities 2016	413-1	Operations with local community engagement, impact assessments and development programmes	8.1. Guarantee of access to water and transparent information 8.2. Commitment to society and users 8.3. Public-private partnerships to guarantee water for everybody		2.3
	413-2	Operations with significant actual or potential, negative impacts on local communities	There are no operating centres that have or could have significant negative impacts on local communities.		
Biodiversity (environmental)					6.6 15.5
GRI 3: Material topics 2021	3.3	Management of material topics	5.0. In first person 5.1. A management system for integrated sustainability 5.4. Ecosystem protection and recovery. Biodiversity 5.6. Innovation to protect ecosystems and combat climate change		
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	5.4. Ecosystem protection and recovery. Biodiversity Annex 7. Data breakdown by country		6.6 15.1 15.5
	304-2	Significant impacts of activities, products and services on biodiversity	5.4. Ecosystem protection and recovery. Biodiversity		6.6 14.2 15.1 15.5
	304-3	Habitats protected or restored	5.4. Ecosystem protection and recovery. Biodiversity		6.6 14.2 15.1 15.5
Aqualia 2021-2023 Strategic Sustainability Plan	LE2P3.1	Number of new biodiversity areas identified	5.4. Ecosystem protection and recovery. Biodiversity		6.6 15.5
	LE2P3.2	No. of new projects for biodiversity protection and ecosystem recovery	5.4. Ecosystem protection and recovery. Biodiversity		13 17 6.6 15.5

ORIGIN	REF.	DESCRIPTION	LOCATION	OMISSION	SDGs
The circular economy of water and efficient natural-resource management (environmental)					6.3 6.4 9.1 12.4 13.1
GRI 3: Material topics 2021	3.3	Management of material topics	5.0. In first person 5.1. A management system for integrated sustainability 5.2. Reduction of water consumption 5.6. Innovation to protect ecosystems and combat climate change		
GRI 303 - Water and effluents 2018	303-1	Interactions with water as a shared resource	5.2. Reduction of water consumption		6.3 6.4 6.a 6.b
	303-2	Management of impacts relating to water discharges	5.2. Reduction of water consumption		6.3
	303-3	Water abstraction	5.2. Reduction of water consumption Annex 7. Data breakdown by country		
	303-4	Water discharge	5.2. Reduction of water consumption Annex 7. Data breakdown by country		6.3
GRI 306 - Effluents and waste 2020	306-1	Waste generation and significant waste-related impacts	5.6. Innovation to protect ecosystems and combat climate change		6.3 6.4 6.6 12.4 14.1
	306-2	Waste generation and significant waste-related impacts	5.6. Innovation to protect ecosystems and combat climate change		3.9 6.3 12.4 12.5
	306-4	Waste diverted from disposal	5.6. Innovation to protect ecosystems and combat climate change		3.9 6.3 12.4 12.5

ORIGIN	REF.	DESCRIPTION	LOCATION	OMISSION	SDGs
	306-5	Waste directed to disposal	5.6. Innovation to protect ecosystems and combat climate change		3.9 6.3 12.4 12.5
Aqualia 2021-2023 Strategic Sustainability Plan	LE2P1.1	% of the volume of unregistered water divided by the total volume of water introduced into the distribution network	5.2. Reduction of water consumption		6.4
	LE2P1.2	Volume of unregistered water per kilometre of network and day	5.2. Reduction of water consumption		6.3
	LE2P4.1	Number of new R&D projects launched during the year that include the development of innovative solutions to combat climate change	5.6. Innovation to protect ecosystems and combat climate change		6.3 6.4 9.1 12.4 13.1
	LE2P4.2	Number of actions to transfer technology from R&D to Production undertaken during the year	5.6. Innovation to protect ecosystems and combat climate change		6.3 6.4 9.1 12.4 13.1
Transparency (governance)					12.8 13.3 16.6
GRI 3: Material topics 2021	3.3	Management of material topics	4.0. In first person 4.2. Values, culture and Code of Ethics 4.3. Compliance model		
GRI 201 - Economic Performance 2016	201-1	Direct economic value generated (VEG) and distributed (VED)	2.3.2. Creating value for society: main figures Annex 7. Data breakdown by country		8.1 8.2 9.1 9.4 9.5
	201-2	Financial implications and other risks and opportunities due to climate change	3.1.1. Anticipation as the key for detecting opportunities: The water market in the climate emergency		
	201-4	Financial assistance received from government	2.3.2. Creating value for society: main figures		

ORIGIN	REF.	DESCRIPTION	LOCATION	OMISSION	SDGs
GRI 207 - Tax 2019	207-1	Tax approach	4.3. Compliance model Special care must be paid with payments and collections from 0, whose destination is bank accounts, persons or entities domiciled in tax havens (Aqualia's Code of Ethics)		8.8
	207-2	Tax governance, risk control and management	4.3. Compliance model Senior management at the FCC Group reviews the relevant decisions in relation to taxation and promotes transparency		
	207-3	Stakeholder engagement and management of concerns related to tax	4.3. Compliance model		
Developing the ethical-management model (compliance) and ethical-culture training (governance)					16.5 16.6
GRI 3: Material topics 2021	3.3	Management of material topics	4.0. In first person 4.3. Compliance model		
GRI 205 – Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	4.3. Compliance model		16.5
	205-2	Communication and training about anti-corruption policies and procedures	4.3. Compliance model Annex 7. Data breakdown by country		16.5
	205-3	Confirmed incidents of corruption and actions taken	In 2021 and 2022, no cases relating to corruption were reported via the Whistleblowing Channel.		16.5
Aqualia 2021-2023 Strategic Sustainability Plan	LE5P.1.1	% of controlled companies with the compliance model implemented*	4.3. Compliance model		16.5 16.6
Supplier relationships, assessment and approval (governance)					8.3 16.6
GRI 3: Material topics 2021	3.3	Management of material topics	4.0. In first person 4.4. Responsible Supply Chain and due diligence		
GRI 204 – Procurement practices 2016	204-1	Proportion of spending on local suppliers	4.4. Responsible Supply Chain and due diligence		8.3
	308-1	New suppliers that were screened using environmental criteria	4.4. Responsible Supply Chain and due diligence 4.5. Suppliers in figures In 2022, 368 suppliers were assessed on environmental impacts		3.9 12.4 13.1

ORIGIN	REF.	DESCRIPTION	LOCATION	OMISSION	SDGs
GRI 308 – Supplier Environmental Assessment 2016	308-2	Negative environmental impacts in the supply chain and actions taken	4.4. Responsible Supply Chain and due diligence In 2022, no supplier has stopped working for reasons related to environmental risk.		3.9 12.4 13.1
GRI 412 – Human rights	412-1	Operations subjected to human rights reviews or impact assessments	4.4. Responsible Supply Chain and due diligence		
	412-2	Employee training on human rights policies and procedures	4.4. Responsible Supply Chain and due diligence		
	412-3	Significant investment agreements and contracts that include human rights clauses	All contracts with suppliers		
GRI 414 – Supplier social assessment 2016	414-1	New suppliers that were screened using social criteria	4.4. Responsible Supply Chain and due diligence 4.5. Suppliers in figures In 2022, 368 suppliers were assessed on social criteria.		5.2 8.8 16.1
	414-2	Negative social impacts on the supply chain and action taken	4.4. Responsible Supply Chain and due diligence In 2022, work with three suppliers was discontinued. One for potential negative impact on information security issues and two for real impacts on occupational risk prevention and quality.		5.2 8.8 16.1
Aqualia 2021-2023 Strategic Sustainability Plan	LE5P3.1	% NALANDA-approved suppliers (out of those eligible for approval).	4.4. Responsible Supply Chain and due diligence		16.6
	LE5P3.3	Awareness actions in supplier companies	4.4. Responsible Supply Chain and due diligence		17
Professional development and technological employability (social)					8.5
GRI 3: Material topics 2021	3.3	Management of material topics	4.0. In first person 4.2. Values, culture and Code of Ethics 4.4. Responsible Supply Chain and due diligence 6.0. In first person 6.2. Diversity, equality and inclusion 6.3. Our people management is supported by tools for dialogue with employees 6.4. Employability and personal development for our professionals		
GRI 401 - Employment 2016	401-1	New employee recruitment and staff turnover	6.4. Employability and personal development for our professionals 6.8. Focused on generating a quality work environment and well-being		5.1 8.5 8.6 10.3

ORIGIN	REF.	DESCRIPTION	LOCATION	OMISSION	SDGs
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Benefits are independent of the employment arrangement and include the following: subsidised loans, life insurance, accident insurance and family aid		3.2
	401-3	Parental leave	Annex 7. Data breakdown by country	Spain	5.1
GRI 404 - Training and Education 2016	404-1	Average hours of training per year per employee	6.4. Employability and personal development for our professionals		4.3 4.5 8.2 8.5 10.3
	404-2	Programmes for improving employee aptitudes and transition aid programmes	6.4. Employability and personal development for our professionals		8.2 8.5
	404-3	Percentage of employees receiving regular performance and career development assessment	Not yet implemented		5.1 8.5 10.3
GRI 405 - Diversity and equal opportunities 2016	405-1	Diversity in governance bodies and employees	6.2. Diversity, equality and inclusion 6.8. Focused on generating a working environment of quality and well-being		5.1 5.5 8.5
	405-2	Ratio of basic salary and remuneration of	6.2. Diversity, equality and inclusion 6.8. Focused on generating a working environment of quality and well-being	Spain	5.1 8.5 10.3
Aqualia 2021-2023 Strategic Sustainability Plan	LE4P4.1	Average hours of training per employee per year	6.4. Employability and personal development for our professionals		8.6
Employee safety, occupational health and well-being (labour)					8.8
GRI 3: Material topics 2021	3.3	Management of material topics	6.0. In first person 6.5. Health, safety and well-being 6.6. Preventive leadership		
GRI 403 - Occupational health and safety 2018	403-1	Occupational health and safety management system	6.5. Health, safety and well-being 6.6. Preventive leadership		8.8
	403-2	Hazard identification, risk assessment and the investigation of incidents	6.5. Health, safety and well-being 6.6. Preventive leadership		8.8

ORIGIN	REF.	DESCRIPTION	LOCATION	OMISSION	SDGs
	403-3	Occupational health service	6.5. Health, safety and well-being 6.6. Preventive leadership		3.3 3.7 8.8
	403-4	Worker participation, consultation and communication regarding occupational health and safety	6.5. Health, safety and well-being 6.6. Preventive leadership		3.3 3.7 8.8
	403-5	Training of workers on occupational health and safety	6.5. Health, safety and well-being 6.6. Preventive leadership		8.8
	403-6	Promoting the health of workers	6.5. Health, safety and well-being 6.6. Preventive leadership		3.8
	403-7	Prevention and mitigation of impacts on the health and safety of workers directly linked through commercial relationships	6.5. Health, safety and well-being 6.6. Preventive leadership		8.8
	403-8	Workers covered by a prevention of risks at work system	6.5. Health, safety and well-being 6.6. Preventive leadership		8.8
	403-9	Work-related injuries	6.6. Preventive leadership		3.9 8.8 16.1
	403-10	Occupational illnesses and diseases	6.6. Preventive leadership		3.9
Aqualia 2021-2023 Strategic Sustainability Plan	LE4P3.2	Accident frequency index*	6.5. Health, safety and well-being		8.8
Equal opportunities, diversity and work/life balance (labour)					5.5 8.5
GRI 3: Material topics 2021	3.3	Management of material topics	6.0. In first person 6.2. Diversity, equality and inclusion 6.3. Our people management is supported by tools for dialogue with employees 6.4. Employability and personal development for our professionals 4.0. In first person 4.3. Compliance model		
	405-1	Diversity in governance bodies and employees	6.2. Diversity, equality and inclusion 6.8. Focused on generating a working environment of quality and well-being		5.1 5.5 8.5

ORIGIN	REF.	DESCRIPTION	LOCATION	OMISSION	SDGs
GRI 405 - Diversity and equal opportunities 2016	405-2	Ratio of basic salary and remuneration of	6.2. Diversity, equality and inclusion 6.8. Focused on generating a working environment of quality and well-being	Spain	5.1 8.5 10.3
GRI 406 – Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	4.3. Compliance model		
Aqualia 2021-2023 Strategic Sustainability Plan	LE4P2.1	Percentage of women in executive/middle management positions	6.2. Diversity, equality and inclusion		5.5
	LE4P3.1	Satisfaction or commitment index of the people that make up the workforce	6.2. Diversity, equality and inclusion		8.5
Having suitable infrastructure and management to tackle the challenges posed by present-day society (such as climate, technological, digital and social challenges) (social)					9.9b 9.4 12.5 11.b 12.8 13.3
GRI 3: Material topics 2021	3.3	Management of material topics	5.0. In first person 5.5. Environmental awareness-raising 5.6. Innovation to protect ecosystems and the fight against climate change 7.0 In first person 7.1. Management approach: Towards real-time data-based water management 8.0. In first person 8.1. Guarantee of access to water and transparent information 8.2. Commitment to society and users		
GRI 203 - Indirect economic impacts 2016	203-1	Infrastructure investments and services supported	7.2. Digitalisation as part of integrated water management		9.1 11.2
	203-2	Significant indirect economic impacts	8.2. Commitment to society and users		1.4 8.2 8.3 8.5
GRI 413 - Local communities 2016	413-1	Operations with local community engagement, impact assessments and development programmes	8.1. Guarantee of access to water and transparent information 8.2. Commitment to society and users 8.3. Public-private partnerships to guarantee water for everybody		2.3
	413-2	Operations with significant actual or potential, negative impacts on local communities	There are no operating centres that have or could have significant negative impacts on local communities.		

ORIGIN	REF.	DESCRIPTION	LOCATION	OMISSION	SDGs
GRI 418 – Customer privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	No. of cases of customer data leaks, losses or theft identified 2020: 10 2021: 6 2022: 8 in Spain. None of them required communication to the Spanish Data Protection Agency.		9.1 11.2
Aqualia 2021-2023 Strategic Sustainability Plan					
	LE3P1.1	No. of clients using the new Virtual Office	7.2.3. Omnichannel approach for service excellence		9.9.b
	LE3P1.2	No. contracts with e-invoicing	7.2.3. Omnichannel approach for service excellence		12.5
	LE3P2.1	No. of services that use the mobility app (NOW)*	7.2.2. Asset management and maintenance		9.4 6.4
	LE3P3.1	No. of services working with Big Data and Artificial Intelligence (AWA)**	7.2.1. Aqualia Live: Water Analytics. Water measurement for smart management		9.4 6.4
	LE3P3.2	No. of digital remotely read meters	7.2.1. Aqualia Live: Water Analytics. Water measurement for smart management		6.4 11.b
	LE3P5.1	No. of people in the workforce that have downloaded the Be Aqualia app	7.3. Digital transformation of the company's internal processes		9.4
Using technology to improve the quality of the water service (social)					6.4 9.9b 9.4 12.5 11.b 12.8 13.3
GRI 3: Material topics 2021	3.3	Management of material topics	7.0. In first person 7.1 Management approach: Towards real-time data-driven water management		
GRI 416 – Customer health and safety 2016	416-1	Assessment of health and safety impacts in the product and service categories	100%		
	416-2	Incidents of noncompliance concerning health and safety impacts on products and services	In 2020: €4,570 in health and social care fines. In 2021: €14,346 in health and social care fines. In 2022: €18,759 in health and social care fines.	Spain	16.3
Aqualia 2021-2023 Strategic Sustainability Plan					
	LE3P1.1	No. of clients using the new Virtual Office	7.2.3. Omnichannel approach for service excellence		9.9.b
	LE3P1.2	No. contracts with e-invoicing	7.2.3. Omnichannel approach for service excellence		12.5

ORIGIN	REF.	DESCRIPTION	LOCATION	OMISSION	SDGs
	LE3P2.1	No. of services that use the mobility app (NOW)*	7.2.2. Asset management and maintenance		9.4 6.4
	LE3P3.1	No. of services working with Big Data and Artificial Intelligence (AWA)**	7.2.1. Aqualia Live: Water Analytics. Water measurement for smart management		9.4 6.4
	LE3P3.2	No. of digital remotely read meters	7.2.1. Aqualia Live: Water Analytics. Water measurement for smart management		6.4 11.b
	LE3P5.1	No. of people in the workforce that have downloaded the Be Aqualia app	7.3. Digital transformation of the company's internal processes		9.4
Access to water (social)					6.1 6.2
GRI 3: Material topics 2021	3.3	Management of material topics	5.0. In first person 5.1. A management system for integrated sustainability 5.2. Reduction of water consumption 5.5. Environmental awareness-raising 5.6. Innovation to protect ecosystems and the fight against climate change 8.0 In first person 8.1. Guarantee of access to water and transparent information 8.2. Commitment to society and users 8.3. Public-private partnerships to guarantee water for everybody		
GRI 303 - Water and effluents 2018	303-1	Interactions with water as a shared resource	5.2. Reduction of water consumption		6.3 6.4 6.a 6.b
	303-2	Management of impacts relating to water discharges	5.2. Reduction of water consumption		6.3
	303-3	Water abstraction	5.2. Reduction of water consumption Annex 7. Data breakdown by country		
	303-4	Water discharge	5.2. Reduction of water consumption Annex 7. Data breakdown by country		6.3
GRI 413 - Local communities 2016	413-1	Operations with local community engagement, impact assessments and development programmes	8.1. Guarantee of access to water and transparent information 8.2. Commitment to society and users 8.3. Public-private partnerships to guarantee water for everybody		2.3

ORIGIN	REF.	DESCRIPTION	LOCATION	OMISSION	SDGs
	413-2	Operations with significant actual or potential, negative impacts on local communities	There are no operating centres that have or could have significant negative impacts on local communities.		
Aqualia 2021-2023 Strategic Sustainability Plan	LE6P1.1.1	No. of clients in Spain who have access to subsidised rates for the water and sanitation service	8.1 Guarantee of access to water and transparent information		6.1 6.2
	LE6P1.2.1	No. of clients in Spain who receive rate reductions and subsidies	8.1 Guarantee of access to water and transparent information		6.1 6.2
	LE6P1.2.2	No. of customers in Italy, Portugal, France and the Czech Republic who have access to subsidised rates for the water and sanitation service	8.1 Guarantee of access to water and transparent information		6.1 6.2
	LE6P1.2.3	No. of clients from Italy, Portugal and France benefited via social discounts and subsidies	8.1 Guarantee of access to water and transparent information		6.1 6.2
Promoting and respecting human rights, and creating stable employment (social)					8.3
GRI 3: Material topics 2021	3.3	Management of material topics	4.0. In first person 4.2. Values, culture and Code of Ethics 4.4. Responsible Supply Chain and due diligence 6.0 In first person 6.4. Employability and personal development for our professionals		
GRI 401 - Employment 2016	401-1	New employee recruitment and staff turnover	6.4. Employability and personal development for our professionals 6.8. Focused on generating a working environment of quality and well-being		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	Benefits are independent of the employment arrangement and include the following: subsidised loans, life insurance, accident insurance and family aid		3.2
	401-3	Parental leave	Annex 7. Data breakdown by country	Spain	5.1
	3.3	Management of material topics	4.0. In first person 4.4. Responsible Supply Chain and due diligence		

ORIGIN	REF.	DESCRIPTION	LOCATION	OMISSION	SDGs
GRI 412 – Human rights	412-1	Operations subjected to human rights reviews or impact assessments	4.4. Responsible Supply Chain and due diligence		
	412-2	Employee training on human rights policies and procedures	4.4. Responsible Supply Chain and due diligence		
	412-3	Significant investment agreements and contracts that include human rights clauses	All contracts with suppliers		
Aqualia 2021-2023 Strategic Sustainability Plan	LE5P1.1	% of controlled companies with the compliance model implemented*	4.3. Compliance model		16.5 16.6
	LE5P2.2	% of online employees who have received training on the Code of Ethics and on anti-corruption	4.3. Compliance model		16.5 16.6
	LE5P3.1	% NALANDA-approved suppliers (out of those eligible for approval).	4.4. Responsible Supply Chain and due diligence		16.6
	LE5P3.3	Awareness actions in supplier companies	4.4. Responsible Supply Chain and due diligence		17
Collaboration and public-private partnerships (social)					17.5 17.7 17.14 17.17
GRI 3: Material topics 2021	3.3	Management of material topics	5.0. In first person 5.5. Environmental awareness-raising 5.6. Innovation to protect ecosystems and the fight against climate change 8.0 In first person 8.1. Guarantee of access to water and transparent information 8.2. Commitment to society and users 8.3. Public-private partnerships to guarantee water for everybody		
GRI 413 - Local communities 2016	413-1	Operations with local community engagement, impact assessments and development programmes	8.1. Guarantee of access to water and transparent information 8.2. Commitment to society and users 8.3. Public-private partnerships to guarantee water for everybody		2.3
	413-2	Operations with significant actual or potential, negative impacts on local communities	There are no operating centres that have or could have significant negative impacts on local communities.		
	LE7P1.1	No. of social centres that are subsidised in access to water	8.4 Public-private partnerships to guarantee water for everybody		6.1 6.2

ORIGIN	REF.	DESCRIPTION	LOCATION	OMISSION	SDGs
Aqualia 2021-2023 Strategic Sustainability Plan	LE7P1.2	No. of beneficiaries who are subsidised in access to water	8.4 Public-private partnerships to guarantee water for everybody		6.1 6.2
	LE7P1.3	Investment for this grant in access to water	8.4 Public-private partnerships to guarantee water for everybody		6.1 6.2
	LE7P2.1	Satisfaction summer course organised by the Aqualia Chair, University of Almería	8.4 Public-private partnerships to guarantee water for everybody		6 9.5
	LE7P2.2	No. of bachelor's and master's final degree projects in the Aqualia Chair	8.4 Public-private partnerships to guarantee water for everybody		6 9.5
	LE7P3.1	No. of companies that have signed the StepByWater decalogue	8.4 Public-private partnerships to guarantee water for everybody		6 17.14
	LE7P3.2	No. of actions promoted in relation to the objectives of the alliance	8.4 Public-private partnerships to guarantee water for everybody		6 17.14
	LE7P3.3	No. of articles posted on the website	8.4 Public-private partnerships to guarantee water for everybody		6 17.14
	LE7P3.4	No. of conferences held	8.4 Public-private partnerships to guarantee water for everybody		6 17.14
	LE7P3.5	No. of events held	8.4 Public-private partnerships to guarantee water for everybody		6 17.14
Social action, local development and company involvement in social initiatives (social)					6.1 6.2 17.5 17.7 17.14 17.17
GRI 3: Material topics 2021	3.3	Management of material topics	5.0. In first person 5.5. Environmental awareness-raising 5.6. Innovation to protect ecosystems and the fight against climate change 7.0 In first person 7.1. Management approach: Towards real-time data-based water management 8.0. In first person 8.1. Guarantee of access to water and transparent information 8.2. Commitment to society and users 8.3. Public-private partnerships to guarantee water for everybody		

ORIGIN	REF.	DESCRIPTION	LOCATION	OMISSION	SDGs
GRI 203 - Indirect economic impacts 2016	203-1	Infrastructure investments and services supported	7.2. Digitalisation as part of integrated water management		9.1 11.2
	203-2	Significant indirect economic impacts	8.2. Commitment to society and users		1.4 8.2 8.3 8.5
GRI 413 - Local communities 2016	413-1	Operations with local community engagement, impact assessments and development programmes	8.1. Guarantee of access to water and transparent information 8.2. Commitment to society and users 8.3. Public-private partnerships to guarantee water for everybody		2.3
	413-2	Operations with significant actual or potential, negative impacts on local communities	There are no operating centres that have or could have significant negative impacts on local communities.		
Aqualia 2021-2023 Strategic Sustainability Plan	LE6P1.1.1	No. of clients in Spain who have access to subsidised rates for the water and sanitation service	8.1 Guarantee of access to water and transparent information		6.1 6.2
	LE6P1.2.1	No. of clients in Spain who receive rate reductions and subsidies	8.1 Guarantee of access to water and transparent information		6.1 6.2
	LE6P1.2.2	No. of customers in Italy, Portugal, France and the Czech Republic who have access to subsidised rates for the water and sanitation service	8.1 Guarantee of access to water and transparent information		6.1 6.2
	LE6P1.2.3	No. of clients from Italy, Portugal and France benefited via social discounts and subsidies	8.1 Guarantee of access to water and transparent information		6.1 6.2
	LE7P1.1	No. of social centres that are subsidised in access to water	8.4 Public-private partnerships to guarantee water for everybody		6.1 6.2
	LE7P1.2	No. of beneficiaries who are subsidised in access to water	8.4 Public-private partnerships to guarantee water for everybody		6.1 6.2
	LE7P1.3	Investment for this grant in access to water	8.4 Public-private partnerships to guarantee water for everybody		6.1 6.2
	LE7P2.1	Satisfaction summer course organised by the Aqualia Chair, University of Almería	8.4 Public-private partnerships to guarantee water for everybody		6 9.5
	LE7P2.2	No. of bachelor's and master's final degree projects in the Aqualia Chair	8.4 Public-private partnerships to guarantee water for everybody		6 9.5



VERIFICATION OF SUSTAINABILITY REPORT

VMS-2023/0006

AENOR has verified the Sustainability Report by the organization

FCCAQUALIA, 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. The verification has been developed in accordance with the procedure detailed in the annex, fulfilling ISO/IEC 17029:2019.

Title: INFORME DE SOSTENIBILIDAD AQUALIA 2022. SI HAY MAGIA EN ESTE PLANETA, ESTÁ CONTENIDA EN EL AGUA

For the period: 1st January to 31st December

Address: FEDERICO SALMÓN, 13. 28016 - MADRID
AV CAMINO DE SANTIAGO, 40 EDIF. 3 4ª PLANTA. 28050 - MADRID

Issue date: 2023-04-17




Rafael GARCÍA MEIRO
CEO



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 Organization of its responsibility for compliance with applicable legislation.



Annex 4. GRI-SASB References

Issue	Indicator	Description	GRI
Inherent to activity	IF-WU-000.B	Total water obtained, percentage by source	303-3
Inherent to activity	IF-WU-000.E	Length of (1) water pipelines and (2) sewerage pipes	N/A, own
Energy management	IF-WU-130a.1	(1) Total energy consumed, (2) network electricity percentage, (3) percentage of renewable energy	302-1 302-2
Distribution network efficiency	IF-WU-140a.2	Volume of real, non-remunerated water losses	N/A, own
Effluent quality management	IF-WU-140b.1	Number of non-compliance incidents relating to water quality permits, standards and regulations	GRI 2-27 GRI 416
Effluent quality management	IF-WU-140b.2	Analysis of emerging interest effluent management strategies	GRI 303-2
Affordability and access to 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	GRI 303-1
Quality of drinking water	IF-WU-250a.1	Number of infractions in relation to drinking water that are (1) major in relation to health (2) minor in relation to health and (3) unrelated to health ⁴	GRI 416
Quality of drinking water	IF-WU-250a.2	Analysis of emerging interest drinking water pollutant management strategies	GRI 303-2
Efficient end use	IF-WU-420a.1	Percentage income from water services related to tariff structures designed to promote conservation and the recovery capacity of income	GRI 413
Resilience of the water supply	IF-WU-440a.1	Total water from regions with high or extremely high initial water stress, percentage acquired externally	GRI 303-3
Resilience of the water supply	IF-WU-440a.2	Volume of recycled water supplied to clients	GRI 303-3
Resilience of the water supply	IF-WU-440a.3	Analysis of quality-related risk management strategies and availability of water resources	GRI 303-1
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 infrastructures	GRI 303-1

Annex 5. Global Compact

Subject	Principles of the Global Compact	Chapter for the associated report
Human Rights	Protection of Human Rights	6.1 General lines of action 5.5. Environmental awareness-raising 8.1. Guarantee of access to water and transparent information 8.3. Public-private partnerships to guarantee water for everybody
	Non complicity in the violation of Human Rights	4. Sustainable and transparent governance
Labour regulations	Freedom of affiliation and right to collective bargaining	4. Sustainable and transparent governance 6.6. Preventive leadership
	Elimination of forced labour	4. Sustainable and transparent governance 6.6. Preventive leadership
	Eradication of child labour	4. Sustainable and transparent governance 6.6. Preventive leadership
	Fight against discrimination in employment	6.2. Diversity, equality and inclusion
Environment	Preventive approach	3.1.1 Anticipation as the key for detecting opportunities: The water market in the climate emergency 5.1. A management system for integrated sustainability
	Environmental responsibility	3.1.1 Anticipation as the key for detecting opportunities: The water market in the climate emergency 5.1. A management system for integrated sustainability
	Technologies that respect the environment	5. We take care of nature: mitigation and adaptation to climate change 7. Technology and digitalisation for conscious and efficient management
Anti-corruption	Fight against corruption, extortion and bribery	4. Sustainable and transparent governance

Annex 6. Data breakdown by country

GRI 2-28 MEMBERS OF ASSOCIATIONS

Association	Scope	SDGs
Stepbywater	Spain	6 17
Spanish Water Supply and Sanitation Association (AEAS)	Spain	6 17
Spanish Association for Desalination and Re-use (AEDyR)	Spain	6 12 17
Spanish Association of Urban Water Services (AGA)	Spain	6 17
IMIDEA-AGUA	Spain	6 9 17
Spanish Chamber of Commerce	Spain	17
Spanish National Water Council (CNA)	Spain	17
Infrastructure Construction and Concessionary Company Association (SEOPAN-AGUA)	Spain	17
Spanish Association for the Defence of Water Quality (ADECAGUA)	Spain	9 17
Agrupació de Serveis d'aigua de Catalunya (ASAC)	Spain	6 17
Associació Abastaments Aigua (AAA)	Spain	6 17
Catalan Water Partnership (CWP)	Spain	17
Associació Industrial per la producció neta (AIPN)	Spain	9 17
Association of Employers of the Water Industry in the Balearic Islands (ASAIB)	Spain	17
Ibiza and Formentera Water Alliance	Spain	17
Association of Technical and High-Pressure Cleaning (ALTAP)	Spain	6 17
Regional Confederation of Business Organisations of Murcia (CROEM)	Spain	17
Zinnae Urban Water Efficiency Cluster	Spain	6 9 17
Andalusia Water Supply and Sanitation (ASA)	Spain	6 17
Centre for New Water Technologies (CENTA Foundation)	Spain	6 9 17
Business Confederation of the province of Almeria	Spain	17
Association of water, gas, heating, air conditioning, electricity, telecommunications, liquid petroleum products, fire protection, solar energy, maintenance and related industries of Almería and province (ASINAL)	Spain	4 17
Almeria Chamber of Commerce	Spain	17
Association of Merchants and Entrepreneurs of Benalmádena (ACEB)	Spain	17
Canary Islands Water Centre Foundation (FCCA)	Spain	6 9 17

Canary Island Association of Urban Water Distribution and Treatment Employers for the Province of Las Palmas (ADITRAGUA)	Spain	17
Oviedo Chamber of Commerce	Spain	17
Energylab (Vigo)	Spain	7 12 17
DIRSE	Spain	17
DIRCOM	Spain	17
International Desalination Association (IDA)	International	6 9 17
International Water Association (IWA)	International	6 17
European Federation of Water and Sanitation Associations (EUREAU)	International	17
Smart Water Networks Forum (SWAN)	International	6 9 17
Members of the International Federation of Private Water Operators (AquaFed)	International	6 17
Ditchley Foundation Water Advisory Committee (UK)	International	17
Isle Utilities TAG (Technology Approval Group)	International	6 9 17
World Water Innovation Fund (WWIF)	International	6 9 17
Water Action Platform	International	6 9 17
Portuguese Association for Water Distribution and Drainage (APDA)	International	6 9 17
Association of Portuguese Companies for the Environment Sector (AEPISA)	International	13 17
Italian Federation of Enterprises of Water, Energy and Miscellaneous Services (UTILITALIA)	International	17
Association of the Supply and Sanitation Sector in the Czech Republic (SOVAK)	International	6 17
Water Resources Association of the Czech Republic (SVH)	International	6 17
Czech Association of Non-Excavation Technology (CZSTT)	International	9 17
Association for the Development of the Moravian-Silesian Region (SRMSK)	International	17
Association of Water Supply and Sanitation Operators of the Czech Republic (APROVAK)	International	6 17
Confederation of Industry of the Czech Republic (SP ČR)	International	17
Czech Chamber of Commerce (HK ČR)	International	17
Scientific and Technical Association for Water and the Environment	International	6 11 17
Federation of Independent Water Suppliers	International	6 17
Professional Federation of Water Companies (FP2E)	International	6 17
Latin American Association of Desalination and Water Reuse (ALADYR)	International	6 9 17

Water Environment Federation (WEF)	International	6 9 17
Association of Public Services of Colombia (ANDESCO)	International	6 17
ANEAS	International	6 17
Global Water Partnership (GWP)- Georgia	International	17
Georgian Laboratory Association (GeLab). – Georgia	International	9 17
Spanish Business Council of the United Arab Emirates (Spanish Chamber of Commerce in the UAE).	International	17

GRI 205-2 – GOVERNING BODIES

Country	Persons informed about policies and procedures at the organisation to combat corruption	Persons receiving training about policies and procedures at the organisation to combat corruption	Total persons in the category	Percentage that has received communications	Percentage that has received training
SPAIN	27	3	27	100%	11%
2022	27	3	27	100%	11%
2021	27	27	27	100%	100%
2020	27	27	27	100%	100%
22/21	-	-89%	-	-	-89 pp

GRI 205-2 – EMPLOYEES

Country	Persons informed about policies and procedures at the organisation to combat corruption	Persons receiving training about policies and procedures at the organisation to combat corruption	Total persons in the category	Percentage that has received communications	Percentage that has received training
SPAIN	3,281	2,551	7,960	41%	32%
SAUDI ARABIA	-	45	191	0%	24%
CZECH REPUBLIC	319	337	1,047	30%	32%
CHILE	4	-	10	40%	0%
COLOMBIA	242	29	931	26%	3%
EGYPT	-	-	91	0%	0%
UNITED ARAB EMIRATES	-	20	315	0%	6%
FRANCE	116	-	144	81%	0%
ITALY	181	45	262	69%	17%
MEXICO	74	-	76	97%	0%
MONTENEGRO	-	-	1	0%	0%
PANAMA	1	-	1	100%	0%
PERU	4	-	4	100%	0%
PORTUGAL	59	-	96	61%	0%
ROMANIA	-	-	6	0%	0%
QATAR	-	-	15	0%	0%
2022	4,281	3,027	11,150	38%	27%
2021	4,731	3,672	9,981	47%	37%
2020	3,235	1,789	10,525	31%	17%
22/21	-10%	-18%	+12%	-9 pp	-10 pp

GRI 205-2 – MANAGERS

Country	Persons informed about policies and procedures at the organisation to combat corruption	Persons receiving training about policies and procedures at the organisation to combat corruption	Total persons in the category	Percentage receiving information	Percentage receiving training
SPAIN	33	33	33	100%	100%
2022	33	33	33	100%	100%
2021	48	48	48	100%	100%
CHG. 22/21	-31%	-31%	-31%	-	-

GRI 205-2 – MIDDLE MANAGEMENT

Country	Persons informed about policies and procedures at the organisation to combat corruption	Persons receiving training about policies and procedures at the organisation to combat corruption	Total persons in the category	Percentage receiving information	Percentage receiving training
SPAIN	1,186	880	1,186	100%	74%
SAUDI ARABIA		20	39	0%	51%
CZECH REPUBLIC	125	3	129	97%	2%
CHILE	3	-	3	100%	0%
COLOMBIA	73	23	88	83%	26%
EGYPT	-	-	14	0%	0%
UNITED ARAB EMIRATES	-	20	-	#¡DIV/0!	#¡DIV/0!
FRANCE	29	-	29	100%	0%
ITALY	29	3	30	97%	10%
MEXICO	14	-	14	100%	0%
PERU	3	-	3	100%	0%
PORTUGAL	20	-	25	80%	0%
ROMANIA	-	-	3	0%	0%
QATAR	-	-	5	0%	0%
2022	1,482	949	1,568	95%	61%
2021	1,053	1,019	1,239	85%	82%
CHG. 22/21	41%	-7%	27%	10 pp	-22 pp

GRI 205-2 – TECHNICIANS

Country	Persons informed about policies and procedures at the organisation to combat corruption	Persons receiving training about policies and procedures at the organisation to combat corruption	Total persons in the category	Percentage receiving information	Percentage receiving training
SPAIN	1,043	565	1,043	100%	54%
SAUDI ARABIA	-	9	35	0%	26%
CZECH REPUBLIC	69	9	80	86%	11%
CHILE	1	-	1	100%	0%
COLOMBIA	86	6	217	40%	3%
EGYPT	-	-	5	0%	0%
UNITED ARAB EMIRATES	-	-	31	0%	0%
FRANCE	23	-	23	100%	0%
ITALY	46	-	47	98%	0%
MEXICO	12	-	12	100%	0%
PERU	1	-	1	100%	0%
PORTUGAL	17	-	22	77%	0%
ROMANIA	-	-	2	0%	0%
QATAR	-	-	9	0%	0%
2022	1,298	589	1,528	85%	39%
2021	1,162	900	1,932	60%	47%
CHG. 22/21	12%	-34%	-20%	+24 pp	-8 pp

GRI 205-2 – ADMINISTRATIVE CLERKS

Country	Persons informed about policies and procedures at the organisation to combat corruption	Persons receiving training about policies and procedures at the organisation to combat corruption	Total persons in the category	Percentage receiving information	Percentage receiving training
SPAIN	1,019	767	1,019	100%	75%
SAUDI ARABIA	-	8	25	0%	32%
CZECH REPUBLIC	125	7	136	92%	5%
COLOMBIA	45	-	86	52%	0%
EGYPT	-	-	8	0%	0%
UNITED ARAB EMIRATES	-	-	16	0%	0%
FRANCE	20	-	20	100%	0%
ITALY	27	1	28	96%	4%
MEXICO	9	-	9	100%	0%
MONTENEGRO	-	-	1	0%	0%
PANAMA	1	-	1	100%	0%
PORTUGAL	7	-	7	100%	0%
ROMANIA	-	-	1	0%	0%
2022	1,253	783	1,357	92%	58%
2021	1,140	1,126	1,320	86%	85%
CHG. 22/21	10%	-31%	3%	6 pp	-29 pp

GRI 205-2 - IN OTHER POSITIONS

Country	Persons informed about policies and procedures at the organisation to combat corruption	Persons receiving training about policies and procedures at the organisation to combat corruption	Total persons in the category	Percentage receiving information	Percentage receiving training
SPAIN	-	306	4,679	0%	7%
SAUDI ARABIA	-	8	92	0%	9%
CZECH REPUBLIC	-	318	702	0%	45%
CHILE	-	-	6	0%	0%
COLOMBIA	38	-	540	7%	0%
EGYPT	-	-	64	0%	0%
UNITED ARAB EMIRATES	-	-	268	0%	0%
FRANCE	44	-	72	61%	0%
ITALY	79	41	157	50%	26%
MEXICO	39	-	41	95%	0%
PORTUGAL	15	-	42	36%	0%
QATAR	-	-	1	0%	0%
2022	215	673	6,664	3%	10%
2021	1,328	581	5,442	24%	11%
CHG. 22/21	-84%	15%	22%	-21pp	-1pp

GRI 205-2 - BUSINESS PARTNERS

Country	Business partners receiving information about policies and procedures at the organisation to combat corruption	Agent	Industrial client	Collaboration	Provider (not included in Nalanda)	Partner	R&D partner	Leading partner
SPAIN	31	2	3	1	9	14	0	2
COLOMBIA	58	0	0	0	57	1	0	0
2022	89	2	3	1	66	15	0	2
2021	52	5	1	-	11	26	3	6
CHG. 22/21	71%	-60%	200%	-	500%	-42%	-	-67%

GRI 302 ENERGY

2022 (GJ)	SAUDI ARABIA	ALGERIA	CZECH REPUBLIC	COLOMBIA	EGYPT	UNITED ARAB EMIRATES	SPAIN	FRANCE	GEORGIA	ITALY	MEXICO	PORTUGAL	TOTAL
Fossil fuels	0	0	29,128	5,988	52	62,026	168,115	11,209	75,367	5,051	0	1,878	358,814
Petrol	0	0	4,701	2,499	52	1,709	9,084	0	19,814	0	0	25	37,883
Diesel	0	0	17,232	3,490	0	60,317	135,790	11,209	55,553	5,051	0	1,853	290,495
LPG	0	0	0	0	0	0	1,173	0	0	0	0	0	1,173
Natural gas	0	0	7,067	0	0	0	21,197	0	0	0	0	0	28,264
LNG													0
CNG	0	0	128	0	0	0	871	0	0	0	0	0	999
Renewables	0	0	100,594	0	0	0	502,975	0	660,345	0	0	0	1,263,913
Biogas burned in boilers without electricity generation	0	0	20,883	0	0	0	199,505	0	0	0	0	0	220,388
Biogas burned in engines or turbines with electricity generation	0	0	66,259	0	0	0	294,185	0	0	0	0	0	360,444
Biomethane service stations.	0	0	0	0	0	0	532	0	0	0	0	0	532
Self-produced, photovoltaic panels	0	0	0	0	0	0	8,743	0	0	0	0	0	8,743
Self-produced, turbines	0	0	13,452	0	0	0	10	0	660,345	0	0	0	673,806
Direct energy consumption	0	0	129,722	5,988	52	62,026	671,089	11,209	735,712	5,051	0	1,878	1,622,728
Renewable purchased electricity	501	12,734	11,369	58,659	5,507	2,953	1,016,313	3,211	113,061	13,987	30,439	10,946	1,279,681
Non-renewable purchased electricity	217,289	1,075,671	75,884	20,987	42,844	56,829	897,874	11,534	26,228	19,888	96,707	6,517	2,548,251
Indirect energy consumption	217,790	1,088,405	87,253	79,645	48,351	59,783	1,914,187	14,745	139,289	33,875	127,146	17,464	3,827,933
Total	217,790	1,088,405	216,975	85,634	48,403	121,809	2,585,276	25,954	875,001	38,926	127,146	19,342	5,450,660

2022 (GJ)	SAUDI ARABIA	ALGERIA	CZECH REPUBLIC	CHILE	EGYPT	UNITED ARAB EMIRATES	SPAIN	FRANCE	ITALY	PORTUGAL	TOTAL
Fossil fuels	0	0	30,212	0	0	66,876	137,336	1,016	4,886	999	241,325
Petrol	0	0	4,972	-	0	2,202	10,902	0	0	7	18,083
Diesel	0	0	18,175	-	0	64,675	125,463	1,016	4,886	992	215,207
LPG	0	0	0	-	0	0	961	0	0	0	961
Natural gas	0	0	7,065	-	0	0	0	0	0	0	7,065
LNG	0	0	0	-	0	0	10	0	0	0	10
CNG	-	-	-	-	-	-	-	-	-	-	-
Renewables	0	0	97,386	0	0	0	502,648	0	221	7	600,262
Biogas burned in boilers without electricity generation	0	0	20,864	-	0	0	181,308	0	0	0	202,172
Biogas burned in engines or turbines with electricity generation	0	0	57,762	-	0	0	317,370	0	0	0	375,132
Biomethane service stations.	0	0	0	-	0	0	558	0	0	0	558
Self-produced, photovoltaic panels	0	0	0	0	0	0	3,072	0	221	7	3,300
Self-produced, turbines	0	0	18,760	0	0	0	340	0	0	0	19,100
Direct energy consumption	0	0	127,598	0	0	66,876	639,985	1,016	5,107	1,006	841,588
Renewable purchased electricity	-	-	-	-	-	-	272,360	-	-	-	272,360
Non-renewable purchased electricity	217,998	1,078,074	91,095	-	47,678	63,528	1,583,771	21,066	32,785	13,823	3,149,819
Indirect energy consumption	217,998	1,078,074	91,095	0	47,678	63,528	1,856,131	21,066	32,785	13,823	3,422,180
Total	217,998	1,078,074	218,693	0	47,678	130,405	2,496,116	22,082	37,892	14,829	4,263,768

GRI 303-3 EXTRACTION OF WATER (m³)

2022	SAUDI ARABIA	ALGERIA	CZECH REPUBLIC	COLOMBIA	EGYPT	UNITED ARAB EMIRATES	SPAIN	FRANCE	GEORGIA	ITALY	MEXICO	PORTUGAL	TOTAL
Municipal water supply or that of other "entities"	0	0	0	712,806	0	0	249,907,571	2,573,205		15,203,943	0	3,744,840	272,142,365
Surface waters (wetlands, rivers, lakes, captured rainwater and other water streams)	0	0	56,306,013	39,314,648	0	0	315,904,322	0	529,422,116	0	9,004,601	0	949,951,700
Sea water	34,538,260	241,473,922	0	0	0	0	67,052,179	0	0	0	0	0	343,064,361
Brackish waters	0	0	0	0	0	0	13,094,152	0	0	0	0	0	13,094,152
Groundwater	0	0	1,663,121	0	0	0	236,517,073	4,943,207	32,104,468	3,812,532	0	2,189,352	281,229,753
"Undefined"	0	0	1,094,648	0	0	0	0	0	0	0	0	0	1,094,648
Total water abstraction	34,538,260	241,473,922	59,063,782	40,027,454	0	0	882,475,297	7,516,412	561,526,584	19,016,475	9,004,601	5,934,192	1,860,576,979

2021	SAUDI ARABIA	ALGERIA	CZECH REPUBLIC	EGYPT	UNITED ARAB EMIRATES	SPAIN	FRANCE	ITALY	PORTUGAL	TOTAL
Municipal water supply or that of other "entities"	-	-	-	-	-	243,286,100	864,061	11,560,215	3,370,449	259,080,825
Surface waters (wetlands, rivers, lakes, captured rainwater and other water streams)	0	0	56,848,795	-	-	337,674,546	0	-	-	394,523,341
Sea water	34,317,065	243,800,247	0	-	-	62,836,496	0	-	-	340,953,808
Brackish waters	0	0	0	-	-	22,600,766	0	-	-	22,600,766
Groundwater	0	0	1,696,925	-	-	213,529,492	8,154,236	3,714,743	2,069,190	229,164,586
"Undefined"	0	0	1,153,538	-	-		542,576	-	-	1,696,114
Total water abstraction	34,317,065	243,800,247	59,699,258	-	-	879,927,400	9,560,873	15,274,958	5,439,639	1,248,019,440

WATER RECYCLED OR RE-USED

	SAUDI ARABIA	ALGERIA	CZECH REPUBLIC	COLOMBIA	EGYPT	UNITED ARAB EMIRATES	SPAIN	FRANCE	GEORGIA	ITALY	MEXICO	PORTUGAL	TOTAL
2022	-	-	-	-	72,655,330	5,137,647	3,069,592	-	-	-	-	-	80,862,569
2021	-	-	-	-	55,917,293	4,394,661	3,852,232	-	-	-	-	-	64,164,186
2020	-	-	-	-	52,828,829	-	3,595,617	-	-	-	-	-	56,424,446

GRI 303-4 WATER DISCHARGE

2022	SAUDI ARABIA	ALGERIA	CZECH REPUBLIC	COLOMBIA	EGYPT	UNITED ARAB EMIRATES	SPAIN	FRANCE	GEORGIA	ITALY	MEXICO	PORTUGAL	TOTAL
Fresh water (total dissolved solids ≤ 1000 mg/l)	0	0	45,378,246	8,158,655	0	378,495	582,038,496	343,547	32,104,468	8,985,573	0	2,626,802	680,014,282
Other waters (total dissolved solids > 1000 mg/l)	18,900,680	136,988,502	0	0	0	0	14,268,355	0	130,586,251	0	0	0	300,743,788
Total	18,900,680	136,988,502	45,378,246	8,158,655	0	378,495	596,306,851	343,547	162,690,719	8,985,573	0	2,626,802	980,758,070

2021	SAUDI ARABIA	ALGERIA	CZECH REPUBLIC	COLOMBIA	EGYPT	UNITED ARAB EMIRATES	SPAIN	FRANCE	GEORGIA	ITALY	MEXICO	PORTUGAL	TOTAL
Fresh water (total dissolved solids ≤ 1000 mg/l)	0	0	52,278,846	-	8,886,459	1,737,043	604,747,653	470,157	-	9,470,695	-	3,690,228	681,281,081
Other waters (total dissolved solids > 1000 mg/l)	18,998,316	139,075,911	0	-	0	0	8,747,531	0	-	0	-	0	166,821,758
Total	18,998,316	139,075,911	52,278,846	-	8,886,459	1,737,043	613,495,184	470,157	-	9,470,695	-	3,690,228	848,102,839

NATURAL CAPITAL: INPUT

2022	SAUDI ARABIA	ALGERIA	CZECH REPUBLIC	COLOMBIA	EGYPT	UNITED ARAB EMIRATES	SPAIN	FRANCE	GEORGIA	ITALY	MEXICO	PORTUGAL	TOTAL
Gross volume of water abstracted for management	34,538,260	241,473,922	59,063,782	39,314,648	0	0	632,567,726	5,085,229	561,526,584	3,812,532	10,805,521	2,189,356	1,590,377,560
Drinking water produced	15,637,580	104,485,420	57,022,897	36,376,990	0	0	522,496,314	5,066,446	529,422,116	3,682,586	10,805,521	2,189,356	1,287,185,226
Treated water	0	0	43,337,361	5,220,997	69,719,940	5,516,142	568,958,497	324,764	130,586,251	8,985,573	0	2,626,802	835,276,327
Raw water purchased	0	0	59,063,782	0	0	0	161,930,665	0	0	0	0	0	220,994,447
Treated water purchased	0	0	0	712,806	0	0	249,907,571	2,573,205	0	15,203,943	0	3,744,840	272,142,365
Total water consumed in the purification and desalination processes	18,900,680	136,988,502	2,040,885	2,937,658	0	0	30,417,946	18,783	32,104,468	0	0	0	223,408,922
Volume of water distributed	0	0	36,173,808	32,321,735	0	0	584,829,968	8,899,299	529,422,116	18,355,848	0	5,787,813	1,215,790,587
WWTP input water	0	0	43,337,361	5,220,997	70,033,128	5,785,966	590,643,404	323,090	130,586,251	9,463,283	0	3,044,013	858,437,493

2021	SAUDI ARABIA	ALGERIA	CZECH REPUBLIC	COLOMBIA	EGYPT	UNITED ARAB EMIRATES	SPAIN	FRANCE	GEORGIA	ITALY	MEXICO	PORTUGAL	TOTAL
Gross volume of water abstracted for management	34,317,065	243,800,247	59,699,258	-	-	-	636,641,300	8,696,812	-	3,714,743	-	2,069,190	988,938.6150
Drinking water produced	15,318,749	104,724,336	57,856,605	-	0	0	515,597,526	9,166,969	-	3,545,670	-	2,069,190	708,279,045
Treated water	-	-	50,820,821	-	64,496,512	5,689,720	562,184,223	-	-	9,138,079	-	2,947,980	695,277,335
Raw water purchased	0	0	59,699,258	-	0	0	150,056,100	542,576	-	0	-	63	210,297,997
Treated water purchased	0	0	0	-	0	0	243,286,100	864,061	-	11,560,215	-	3,370,449	259,080,825
Total water consumed in the purification and desalination processes	18,998,316	139,075,911	1,842,653	-	-	-	23,769,354	470,157	-	0	-	0	184,156,391
Volume of water distributed	0	0	36,173,808	32,321,735	0	0	584,829,968	8,899,299	529,422,116	18,355,848	0	5,787,813	1,215,790,587
WWTP input water	0	0	43,337,361	5,220,997	70,033,128	5,785,966	590,643,404	323,090	130,586,251	9,463,283	0	3,044,013	858,437,493

GRI 304-1 LIST BIODIVERSITY AREAS

Contract/Work	Region/Country	Installation name	Affected areas/species
Ávila	AVILA	WWTP	ES4110103: Holm oak woods of the Rivers Adaja and Voltoya / ES0000190: Holm oak woods of the Rivers Adaja and Voltoya
La Bañeza	LEON	La Bañeza Bombeo Wastewater Pol. Villadela	ES0000366: Valdería-Jamuz
RABADE	LUGO	WWTP Rábade	ES1120003: Parga - Ladra - Támoga
Monforte de Lemos	LUGO	DWTP Ribasaltas + DWPS	ES1120016: River Cabe
Monforte de Lemos	LUGO	WWTP Urbana PIÑEIRA (+ fringe pumping)	ES1120016: River Cabe
Monforte de Lemos	LUGO	WWPP Malecón	ES1120016: River Cabe
Louro	PONTEVEDRA	PUMPING ORBENLLE - PORRIÑO	ES1140011: Gándaras de Budiño
Louro	PONTEVEDRA	PUMPING A GRANXA - PORRIÑO	ES1140011: Gándaras de Budiño
Louro	PONTEVEDRA	PUMPING AREAS II (O ATRIO) - TUI	ES0000375: Esteiro do Miño
Louro	PONTEVEDRA	PUMPING REMESAL - TUI	ES1140005: Monte Aloia
JONT VENTURE REDONDELA	PONTEVEDRA	WWPP RANDE	ES1140016: Enseada de San Simón
JONT VENTURE REDONDELA	PONTEVEDRA	WWPP PUERTO CESANTES	ES1140016: Enseada de San Simón
JONT VENTURE REDONDELA	PONTEVEDRA	WWPP ELEVATION 1	ES1140016: Enseada de San Simón
JONT VENTURE REDONDELA	PONTEVEDRA	WWPP ELEVATION 2	ES1140016: Enseada de San Simón
JONT VENTURE REDONDELA	PONTEVEDRA	WWPP ELEVATION 3	ES1140016: Enseada de San Simón
JONT VENTURE REDONDELA	PONTEVEDRA	WWTP REDONDELA + OFFICE	ES1140016: Enseada de San Simón
COSMA	LA CORUÑA	WWPP Malde Vizoso	ES1110013: Xubia - Castro
COSMA	LA CORUÑA	WWPP O VAL	ES1110002: Costa Ártabra
COSMA	LA CORUÑA	WWTP Pedroso	ES1110013: Xubia - Castro
FCC AQUALIA, SA (NIGRÁN)	PONTEVEDRA	WWPP FOZ	ES1140003: A Ramallosa
FCC AQUALIA, SA (NIGRÁN)	PONTEVEDRA	WWPP RAMALLOSA	ES1140003: A Ramallosa
Cabeza del Torcón Community of Municipalities	TOLEDO	DWTP Torcón	ES4250005: Montes de Toledo / ES0000093: Montes de Toledo
UTE GESTIÓN CANGAS	PONTEVEDRA	WWPP NERGA PLAYA	ES1140010: Costa da Vela
UTE GESTIÓN CANGAS	PONTEVEDRA	WWPP VIÑÓ NO.1	ES1140010: Costa da Vela
UTE GESTIÓN CANGAS	PONTEVEDRA	WWPP VIÑÓ NO. 2	ES1140010: Costa da Vela
LA ADRADA	AVILA	DWTP La Adrada	ES4110115: Valle del Tiétar / ES0000184: Valle del Tiétar

PIEDRALAVES	AVILA	DWTP Piedralaves	ES4110115: Valle del Tiétar / ES0000184: Valle del Tiétar
PIEDRALAVES	AVILA	WWTP PIEDRALAVES	ES4110115: Valle del Tiétar / ES0000184: Valle del Tiétar
Algeciras	CADIZ	DWTP Bujeo	ES0000337: Estrecho
Algeciras water treatment	CADIZ	WWTP El Faro	ES0000337: Estrecho
Valdés	ASTURIAS	WWTP Brieves	ES1200027: River Esva
Moguer	HUELVA		ES6150014: Tinto Riverbanks and Marshes
Hinojos contract	HUELVA	WWPP Las Dueñas	ES6150009: Doñana North and West
Hinojos contract	HUELVA	WWTP HINOJOS	ES6150009: Doñana North and West
Hinojos contract	HUELVA	WWTP TREBEJIL	ES6150009: Doñana North and West
San Juan Del Puerto	HUELVA	WWPP EL PUENTE	ES6150014: Tinto Riverbanks and Marshes
San Juan Del Puerto	HUELVA	WWPP EL RECINTO FERIAL	ES6150014: Tinto Riverbanks and Marshes
San Juan Del Puerto	HUELVA	INTERMEDIATE WWPP	ES6150014: Tinto Riverbanks and Marshes
San Juan Del Puerto	HUELVA		ES6150014: Tinto Riverbanks and Marshes
San Juan Del Puerto	HUELVA	WWPP P.I. DOMINICANO	ES6150014: Tinto Riverbanks and Marshes
DWTP LEVINCO	ASTURIAS	DWTP LEVINCO	ES1200054: River Negro and River Aller
Caltaqua	ITALY - SICILY	Gela - Sollevamento Acropoli	ITA050011: Torre Manfria
Caltaqua	ITALY - SICILY	Serradifalco - Sollevamento Largo San Giuseppe	ITA050003: Lago Soprano
FCC-aqualia-Oviedo JV	ASTURIAS	Barrio Cataluña - Trubia	ES1200052: River Trubia
DEPURTERUEL	TERUEL	WWTP ALBARRACÍN	ES2420142: Sabinar de Monterde de Albarracín
DEPURTERUEL	TERUEL	WWPP MANZANERA LOS CEREZOS	ES2420129: Sierra de Javalambre II
CARTAYA	HUELVA	WWTP EL ROMPIDO	ES6150006: River Piedras wetlands and Flecha del Rompido
CARTAYA	HUELVA	WWPP CAÑO LA CULATA	ES6150006: River Piedras wetlands and Flecha del Rompido
CARTAYA	HUELVA	WWPP LAS DUNAS	ES6150006: River Piedras wetlands and Flecha del Rompido
CARTAYA	HUELVA	WWPP SAN MIGUEL	ES6150006: River Piedras wetlands and Flecha del Rompido
CARTAYA	HUELVA	WWPP URANO	ES6150006: River Piedras wetlands and Flecha del Rompido
CARTAYA	HUELVA	WWPP EMBARCADERO	ES6150006: River Piedras wetlands and Flecha del Rompido
CARTAYA	HUELVA	WWPP PASEO MARITIMO	ES6150006: River Piedras wetlands and Flecha del Rompido
CARTAYA	HUELVA	WWPP EL FARO	ES6150006: River Piedras wetlands and Flecha del Rompido
CARTAYA	HUELVA	WWPP H. FUERTE	ES6150006: River Piedras wetlands and Flecha del Rompido
CARTAYA	HUELVA	WWPP MARINA	ES6150006: River Piedras wetlands and Flecha del Rompido
CARTAYA	HUELVA	WWPP P.I. LA BARCA	ES6150028: River Piedras Statuary
CARTAYA	HUELVA	WWPP EL CORCHUELO	ES6150028: River Piedras Statuary

CARTAYA	HUELVA	WWPP LA RIBERA	ES6150028: River Piedras Statuary
Danone	MADRID	WWTP DANONE	ES3110004: Manzanares River basin
Granadilla de Abona	STA. CRUZ DE TENERIFE	WWPP Los Abrigos	ES7020116: Sebadales del Sur de Tenerife
Granadilla de Abona	STA. CRUZ DE TENERIFE	WWPP La Roca	ES7020116: Sebadales del Sur de Tenerife
Granadilla de Abona	STA. CRUZ DE TENERIFE	WWPP Sotavento	ES7020049: Montaña Roja / ES7020116: Sebadales del Sur de Tenerife
Granadilla de Abona	STA. CRUZ DE TENERIFE	WWPP La Tejita	ES7020049: Montaña Roja
Granadilla de Abona	STA. CRUZ DE TENERIFE	WWPP Los Balos	ES7020049: Montaña Roja / ES7020116: Sebadales del Sur de Tenerife
Granadilla de Abona	STA. CRUZ DE TENERIFE	WWPP El Muelle	ES7020116: Sebadales del Sur de Tenerife
Granadilla de Abona	STA. CRUZ DE TENERIFE	WWPP Los Martínez	ES7020116: Sebadales del Sur de Tenerife
Granadilla de Abona	STA. CRUZ DE TENERIFE	WWPP Médano Beach I	ES7020116: Sebadales del Sur de Tenerife
Granadilla de Abona	STA. CRUZ DE TENERIFE	WWPP Médano Beach II	ES7020116: Sebadales del Sur de Tenerife
Municipal Water Service of Lena Town Council	ASTURIAS	WWTP Jomezana	ES1200011: Peña Ubiña
Municipal Water Service of Lena Town Council	ASTURIAS	WWTP and discharge pit Espinedo	ES1200011: Peña Ubiña
Cañón del Río Lobos	SORIA	WWTP TALVEILA	ES4170135: Cañón del Río Lobos
Madrigal de las Altas Torres	AVILA	WWTP MADRIGAL	ES0000204: Tierra de Campiñas
Cañón del Río Lobos	SORIA	WWTP CASAREJOS-VADILLO	ES4170135: Cañón del Río Lobos
Louro	PONTEVEDRA	PUMPING O CERQUIDO-SALCEDA	ES1140011: Gándaras de Budiño
Monforte de Lemos	LUGO	WWPP Levamos	ES1120016: River Cabe
Aguas de Langreo S.L.	ASTURIAS	DWTP Lorenzo Velasco (Entralgo)	ES1200039: Cuencas Mineras
Santa Cruz de Bezana	CANTABRIA	WWPP SAN JUAN DE LA CANAL	ES1300004: Lienres dunes and River Pas estuary
Santa Cruz de Bezana	CANTABRIA	WWPP SAN JUAN DE LA CANAL BEACH	ES1300004: Lienres dunes and River Pas estuary
Santa Cruz de Bezana	CANTABRIA	WWPP COVACHOS	ES1300004: Lienres dunes and River Pas estuary

Water supply and sewerage service contract in Formentera	BALEARIC ISLANDS	WWPP Estany Pudent Petit	ES0000084: Ses Salines d'Eivissa i Formentera
Water supply and sewerage service contract in Formentera	BALEARIC ISLANDS	WWPP Estany Pudent Gros	ES0000084: Ses Salines d'Eivissa i Formentera
Water supply and sewerage service contract in Formentera	BALEARIC ISLANDS	WWPP Estany des Peix	ES0000084: Ses Salines d'Eivissa i Formentera
Frigiliana Contract	MALAGA	F_WWPP OLD SOURCE	ES6170007: Sierras de Tejeda, Almijara and Alhama
MANCOMUNIDAD RIO ALGODOR	TOLEDO	DWTP ALGODOR	ES4250009: Yesares del valle del Tajo
WWTP Luarca	ASTURIAS	WWTP Luarca	ES1200026: Río Negro
Algeciras	CADIZ	WWPP Faro IV	ES0000337: Estrecho
Algeciras	CADIZ	WWPP Faro II	ES0000337: Estrecho
Algeciras	CADIZ	WWPP Faro III	ES0000337: Estrecho
UTE GESTIÓN CANGAS	PONTEVEDRA	WWPP VIÑO No. 3	ES1140010: Costa da Vela
VILLAMARTIN contract	CADIZ	WWTP CHAPARRAL	ES6120002: Cola del Embalse de Bornos
VILLAMARTIN contract	CADIZ	WWTP VILLAMARTIN	ES6120002: Cola del Embalse de Bornos
La Palma del Condado contract	HUELVA	WWPP Polig Dehesa	ES0000024: Doñana
WWTP GUADALETE (Jerez de la Frontera)	CADIZ	WWTP Guadalete	ES6120021: Guadalete River
NILSA TUDELA AND SOUTHWEST NAVARRE	NAVARRE	WWTP TUDELA	ES2200040: Ebro River
Moguer	HUELVA	WWTP MOGUER	ES6150014: Marismas y Riberas del Tinto / ES6150021: Tinto River Ecological Corridor / ES6150029: Tinto River Estuary
VILLENA CONTRACT	ALICANTE	WWTP Las Virtues	ES5212007: Salero y Cabecicos de Villena
Rioja Alta Treatment	LA RIOJA	WWTP VINIEGRA DE ARRIBA	ES0000067: Sierra de Demanda, Urbión, Cebollera and Cameros
Rioja Alta Treatment	LA RIOJA	WWTP VILLAVELAYO	ES0000067: Sierra de Demanda, Urbión, Cebollera and Cameros
Rioja Alta Treatment	LA RIOJA	WWTP VINIEGRA DE ABAJO	ES0000067: Sierra de Demanda, Urbión, Cebollera and Cameros
Rioja Alta Treatment	LA RIOJA	WWTP VENTROSA	ES0000067: Sierra de Demanda, Urbión, Cebollera and Cameros
Rioja Alta Treatment	LA RIOJA	WWTP BRIEVA	ES0000067: Sierra de Demanda, Urbión, Cebollera and Cameros
Rioja Alta Treatment	LA RIOJA	WWTP ANGUIANO	ES0000067: Sierra de Demanda, Urbión, Cebollera and Cameros
Tarifa	CADIZ	WWTP Bolonia	ES0000337: Estrecho
COSMA	LA CORUÑA	WWPP A Pedra	ES1110013: Xubia - Castro
COSMA	LA CORUÑA	WWPP Faxin	ES1110013: Xubia - Castro
COSMA	LA CORUÑA	WWPP Calliqueira	ES1110002: Costa Ártabra
Tarifa	CADIZ	WWPP Bolonia	ES0000337: Estrecho

OUTEIRO DE REI	LUGO	WWTP OUTEIRO DE REI	ES1120003: Parga - Ladra - Támoga
OUTEIRO DE REI	LUGO	DWTP OUTEIRO DE REI	ES1120003: Parga - Ladra - Támoga
WWTPS RIBERA ALTA DE NAVARRA	NAVARRA	WWPP PERALTA	ES2200035: Lower sections of Aragón and Arga
WWTPS RIBERA ALTA DE NAVARRA	NAVARRA	WWPP FUNES	ES2200035: Lower sections of Aragón and Arga
Mutxamell Desalination Plant	ALICANTE	SWDP MUTXAMEL	ESZZ16008: Marine area of Cape de les Hortes
WWTPS RIBERA ALTA DE NAVARRA	NAVARRA	WWPP GAS STATION FALCES	ES2200035: Lower sections of Aragón and Arga
WWTP CEAMSA	PONTEVEDRA	CEAMSA WORK	ES1140011: Gándaras de Budiño
EMASER	CIUDAD REAL	FUENCALIENTE. DWTP FUENCALIENTE	ES0000090: Sierra Morena
EMASER	CIUDAD REAL	SOLANA DEL PINO. SOLANA DEL PINO DWTP	ES0000090: Sierra Morena
WWTP Navalcán - Parrillas	TOLEDO	WWTP Navalcán - Parrillas.	ES4250001: Sierra de San Vicente and valleys of Tiétar and Alberche
Mondoñedo	LUGO	WWTP Mondoñedo + WWPP	ES1120015: Serra do Xistral
WWTP SAN ROMAN	CANTABRIA	BOO 1	ES1300004: Liencres dunes and River Pas estuary
WWTP SAN ROMAN	CANTABRIA	LIENCRES	ES1300004: Liencres dunes and River Pas estuary
WWTP SAN ROMAN	CANTABRIA	SAN JUAN DE LA CANAL	ES1300004: Liencres dunes and River Pas estuary
Depuradoras Lote 1 JV	TOLEDO	WWTP ANCHURAS	ES4220003: Rivers of the middle basin of the Guadiana and slopes
Depuradoras Lote 1 JV	TOLEDO	WWTP CAMARENILLA- CAMARENA-ARCICOLLAR	ES0000435: Steppe area on the right bank of the Guadarrama River
WWTP SAN ROMAN	CANTABRIA		ES1300004: Liencres dunes and River Pas estuary
WWTP SAN ROMAN	CANTABRIA	Covachos	ES1300004: Liencres dunes and River Pas estuary
		Adaptation of the Pluvial Network P.I. de Martos – phase I	
WWTPs Grado, Trubia and Olloniego and San Claudio Collector System	ASTURIAS	ALIVIADERO PEÑAFLORES II	ES1200029: Nalon River
New Construction IWWTP JEALSA	PONTEVEDRA	JEALSA BOT work	
Depuradoras Lote 1 JV	TOLEDO	WWTP RIELVES-HUECAS	ES0000435: Steppe area on the right bank of the Guadarrama River
Alcoy Sewer System	ALICANTE	WWTP DOG SHELTER	ES0000213: Serres de Mariola and Carrascal de la Font Roja
Alcoy Sewer System	ALICANTE	WWTP RED FONT	ES0000213: Serres de Mariola and Carrascal de la Font Roja

GRI 305-1, 305-2 AND 305-3 SCOPE 1, 2 AND 3 EMISSIONS

2022 (t CO ₂ e)	SPAIN	ALGERIA	CZECH REPUBLIC	COLOMBIA	EGYPT	ITALY	MEXICO	PORTUGAL	UNITED ARAB EMIRATES	SAUDI ARABIA	FRANCE	GEORGIA	TOTAL
Scope 1	85,409	0	7,342	419	6,466	720	0	482	6,615	0	807	10,985	119,246
Fossil fuels	10,204	0	1,533	419	4	353	0	131	6,073	0	784	5,753	25,254
Water management complexes	75,205	0	5,809	0	6,462	366	0	351	542	0	23	5,232	93,991
Scope 2	101,440	147,146	10,356	3,190	5,139	2,531	10,919	724	8,765	36,934	222	3,153	330,519
Electricity or steam acquired from third parties	101,440	147,146	10,356	3,190	5,139	2,531	10,919	724	8,765	36,934	222	3,153	330,519
Scope 3	135,664	19,755	6,332	1,622	3,981	6,898	2,839	2,856	1,772	4,708	1,025	84,937	272,386
Purchased items and services	64,622	1,071	2,333	730	171	6,284	1,482	2,456	3	1,211	775	158	81,294
Activities relating to fuel and energy that are not included in Scopes 1 and 2	13,986	18,684	860	506	916	229	1,357	102	1,560	3,497	211	1,764	43,671
Waste generated in operations	57,056	0	3,139	386	2,895	385	0	298	209	0	39	83,015	147,421
Total	322,513	166,901	24,031	5,231	15,585	10,148	13,758	4,062	17,152	41,642	2,053	99,076	722,151
Other emissions*	28,633	0	4,699	0	0	47	0	0	0	0	0	0	33,378

* Associated with fuels of biogenic origin.

2021 (t CO2e)	SPAIN	ALGERIA	CZECH REPUBLIC	EGYPT	ITALY	PORTUGAL	UNITED ARAB EMIRATES	SAUDI ARABIA	FRANCE	TOTAL
Scope 1	82,305	0	7,506	5,899	798	598	4,982	0	143	102,231
Fossil fuels	9,618	0	1,591	0	335	221	4,584	0	143	16,492
Water management complexes	72,687	0	5,916	5,899	463	377	398	0	0	85,739
Scope 2	100,919	164,047	10,719	7,854	1,445	1,342	9,374	40,372	317	336,389
Electricity or steam acquired from third parties	100,919	164,047	10,719	7,854	1,445	1,342	9,374	40,372	317	336,389
Scope 3	100,926	301	2,547	1,831	499	1,000	2	365	4	107,474
Purchased items and services	54,955	301	1,463	11	90	572	0	365	4	57,761
Activities relating to fuel and energy that are not included in Scopes 1 and 2	10,808	-	-	-	-	154	-	-	-	10,963
Waste generated in operations	35,162	0	1,083	1,820	409	274	2	0	0	38,750
Total	284,150	164,348	20,772	15,584	2,742	2,941	14,358	40,737	464	546,094
Other emissions*	27,281	0	0	0	0	0	0	0	0	27,281

* Associated with fuels of biogenic origin.

GRI 305-7 ATMOSPHERIC EMISSIONS

	Spain	Algeria	Czech Republic	Colombia	Egypt	Italy	Mexico	Portugal	United Arab Emirates	Saudi Arabia	France	Georgia	Total
2022													
T NOx	21.5	0.0	6.5	1.6	0.0	1.6	0.0	0.6	21.5	0.0	3.4	22.7	56.7
T SOx	0.021	0.000	0.004	0.001	0.000	0.001	0.000	0.003	0.009	0.000	0.002	0.014	0.040
2021													
T NOx	40.30	0.00	6.50	-	0.00	1.50	-	0.30	19.90	0.00	0.30	-	68.80
T SOx	0.020	0.000	0.004	-	0.000	0.001	-	0.000	0.010	0.000	0.000	-	0.035
2020													
T NOx	46.44	0.00	7.85	-	0.00	1.45	-	2.24	25.33	0.00	0.77	-	84.08
T SOx	0.021	0.000	0.003	-	0.000	0.001	-	0.001	0.010	0.000	0.000	-	0.036

GRI 401-3 NUMBER OF EMPLOYEES WITH RIGHT TO PARENTAL LEAVE BY GENDER

Aspect	2022			2021			% variation 22/21		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Employees who have had right to parental leave	180	42	222	184	39	223	-2%	8%	0%
Employees who have taken parental leave	180	42	222	184	39	223	-2%	8%	0%
Employees returning to work after taking parental leave	180	41	221	184	39	223	-2%	5%	-1%
Employees returning to work after taking parental leave and remain employees 12 months after returning	172	36	208	180	38	218	-4%	-5%	-5%
Return rate	100%	98%	100%	100%	100%	100%	-	2 pp	-
Retention rate	96%	86%	94%	98%	97%	98%	-2 pp	-12 pp	-4 pp

* Data in Spain

GRI 201-1 DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED

Profit and taxes by country (millions of €)	2022			2021		
	Revenue	Pre-tax profit	Payments to governments (taxes)	Revenue	Pre-tax profit	Payments to governments (taxes)
Saudi Arabia	32.956	1.974	0.797	32.4	3.459	0.649
Algeria	41.739	23.218	4.353	37.138	19.942	2.873
Bosnia*	-	-	-	-	-0.001	-
Colombia	30.462	-6.908	2.410	28.201	-0.883	1.768
Ecuador*	0	0.041	-	0.667	0.089	0.032
Egypt	21.843	8.279	0.221	28.669	6.801	0.167
United Arab Emirates	15.64	1.301	0.004	11.591	1.825	-
Spain	861.4	103.745	36.059	814.169	120.007	27.037
United States of America*	-	-0.021	-	-	-0.025	0.001
France	26.525	1.516	1.695	20.771	2.687	3.508
Italy	50.876	14.215	3.662	45.44	1.769	0.923
Mexico	17.17	2.500	0.215	18.907	3.978	0.529
Montenegro*	-0.359	-0.216	0.002	-	-0.174	-
Oman	0.725	1.088	-	0.272	0.393	-
Panama*	-	-0.105	-	-	-0.243	0.001
Netherlands*	-	-0.181	-	-	-0.067	0.035
Portugal	14.905	1.518	0.322	14.637	0.931	0.304
Qatar	17.791	1.771	0.118	2.294	0.344	0.042
Czech Republic	120.364	19.193	4.909	110.815	13.959	4.586
Romania	4.735	-1.569	0.007	2.822	-1.773	0.006
Serbia*	-	-0.030	-	-	-0.203	0.024
Tunisia*	0.405	-0.063	0.001	-	-0.365	-
Uruguay*		0.011	-	-	-0.508	-
Peru		-0.475	-	-	-0.618	-
Chile	0.686	0.175	-	0.657	0.192	-
Georgia	65.292	20.837	2.358	-	-	-
Total	1,323.155	191.81	57.13	1,169.45	171.52	42.49

* Countries where Aqualia does not currently carry out any type of activity.

BREAKDOWN OF STRATEGIC LINES BY COUNTRY

LE2P1.1 % of the volume of unregistered water divided by the total volume of water introduced into the distribution network (contracts dating back more than 5 years). LE2P1.2 Volume of unregistered water per kilometre of network and day (for contracts that are more than 5 years old)

Indicator	Target year	Target	Spain	Czech Republic	France	Italy	Portugal	Total
LE2P1.1	2023	≤27%	28.8%	10.5		38.3%	20.5%	28.29%
LE2P1.2	2023	≤12 m ³ /km/day	13.5	2.3	***	20.3	5.1	12.14

LE2P2.2 % renewable energy used generated by own facilities, PPAs or acquisition divided by the total energy consumed (MWC and BOT contracts dating back more than 3 years).

LE2P2.3 Reduction of the % kWh/m³ energy used in the adduction, treatment and distribution of drinking water processes (calculation weighted using the m³ managed in each of the three processes) (MWC and BOT contracts dating back more than 5 years)

LE2P2.4 Reduction of % of kWh/kg COD eliminated for energy used in wastewater treatment and sanitation processes (average value corresponding to MWC and BOT contracts dating back more than 5 years).

LE2P2.5 % vehicles with low CO₂ emissions divided by the total vehicle fleet.

Indicator	Target year	Target	Spain	Czech Republic	France	Italy	Portugal	Saudi Arabia	Algeria	Colombia	Egypt	United Arab Emirates	Total
LE2P2.2	2030	50%	57.4%	36.2%	21.8%	41.3%	62.7%	0	1.2%	73.7%	11.4%	4.9%	34.15%
LE2P2.3	2023	-3% (versus 2020)	0.33	0.12	***	0.62	0.44	***	0.95	0.12	N/A	N/A	0.51 (-9.46%)
LE2P2.4	2023	-3% (versus 2020)	0.67	0.77	N/A	2.74	1.04	N/A	N/A	N/A	0.54	***	0.69 (-9.87%)
LE2P2.5	2023	100%	12.54%	ND	ND	ND	ND	ND	ND	ND	ND	ND	ND