

Annexes

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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 **REPORT Corporate Social Responsibility Report every year since 2009.**

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 Corporate Social Responsibility Review every year since 2009.

This report, which includes the organisation's management and commitments regarding the most significant financial and non-financial issues in 2021, has been prepared in accordance with GRI Standards, applying the version indicated in the GRI Content Index. This has entailed the inclusion of indicators such as GRI 2-24 (Inclusion of policy commitments) pursuant to which the company reports on the 2021-2023 Strategic Sustainability Plan and the commitments set out therein. Furthermore, due to the removal of the core and comprehensive option, the reformulation of the former GRI 103 strengthens the importance granted to GRI 3-1 (Process for determining material issues), 3-2 (List of material issues) and 3-3 (Management of material issues) and represents an exercise of transparency by the company. This 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:** To identify the 17 important issues, the most recent reports have involved active listening to Aqualia's different stakeholders, which in 2021 has been expanded to all geographical regions in which Aqualia operates. This is as expressed in the methodology indicated in section 3.4 "Materiality analysis: action and listening as a strategic base", which explains the added value for each of the phases and the material issues are listed in the annex.

- **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.

In relation to 2021, Aqualia has made efforts to report on its performance in the different countries it operates in, providing activity indicators for all of them. 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 to calculations and the scope of the information are commented on in each particular case.



It should be noted that in 2021, correspondence has been included between the Standard 2021 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.

Finally, it should be noted that the report has been structured pursuant to the 2021-2023 Strategic Sustainability Plan. This publication responds to the need to communicate the 2021-2023 Strategic Sustainability Plan and its performance in 2021 to the entire Aqualia staff and to all stakeholders.

ANNEX 2

Material issues

In 2021, the most significant issues for stakeholders were as follows:

SCOPES



ENVIRONMENTAL



GOVERNANCE



LABOUR




SOCIAL

Issue	Scope	Explanation of materiality	Strategic lines	SDG and goals associated with the strategic lines
Climate change and responsible energy consumption		GRI 302 GRI 305	SL2P2.1 SL2P2.2 SL2P2.3 SL2P2.4 SL2P2.5	SDG 7.2 SDG 13.2
Innovative and eco-friendly solutions		GRI 302, 303, 304, 305, 306 GRI 203	SL2P4.1 SL2P4.2	SDG 6.3 SDG 6.4 SDG 9.1 SDG 12.4 SDG 13.1
Environmental awareness and raising awareness on how to sustainably use resources		GRI 413	SL2P4.3 SL1P1.1	SDG 12.8 SDG 13.3
Biodiversity		GRI 304	SL2P3.1 SL2P3.2	SDG 6.6 SDG 15.5
The circular economy of water and efficient natural-resource management		GRI 303 GRI 306	SL2P1.1 SL2P1.2 SL2P4.1 SL2P4.2	SDG 6.3 SDG 6.4 SDG 9.1 SDG 12.4 SDG 13.1
Transparency		GRI 201 GRI 207	SL1P1.1 SL1P2.1 SL1P3.1 SL1P3.2	SDG 12.8 SDG 13.3 SDG 16.6
Developing the ethical-management model (compliance) and ethical-culture training		GRI 205	SL5P1.1 SL5P1.2 SL5P2.1 SL5P2.2 SL5P2.3	SDG 16.5 SDG 16.6
Supplier relationships, assessment and approval		GRI 204 GRI 308 GRI 412 GRI 414	SL5P3.1 SL5P3.2 SL5P3.3 SL6P3.1 SL7P1.3	SDG 8.3 SDG 16.6

Issue	Scope	Explanation of materiality	Strategic lines	SDG and goals associated with the strategic lines
Professional development and technological employability		GRI 401 GRI 404 GRI 405	SL4P4.1	SDG 8.5
Safety, occupational health and well-being of the employee		GRI 403	SL4P3.2	SDG 8.8
Equal opportunities, diversity and work-life balance		GRI 405 GRI 406	SL4P2.1 SL4P3.1	SDG 5.5 SDG 8.5
Having suitable infrastructure and management to tackle the challenges posed by present-day society (such as climate, technological, digital and social challenges)		GRI 413 GRI 203	SL3P1.1 SL3P1.2 SL3P2.1 SL3P3.1 SL3P3.2 SL3P5.1 SL1P2.1	SDG 9.9b SDG 9.4 SDG 12.5 SDG 11.b SDG 12.8 SDG 13.3
Using technology to improve the quality of the water service		GRI 416	SL3P1.1 SL3P1.2 SL3P2.1 SL3P3.1 SL3P3.2 SL3P5.1 SL1P2.1	SDG 6.4 SDG 9.9b SDG 9.4 SDG 12.5 SDG 11.b SDG 12.8 SDG 13.3
Access to water		GRI 303 GRI 413	SL6P1.1.1 SL6P1.2.1 SL6P1.2.2 SL6P1.2.4	SDG 6.1
Promoting and respecting human rights, and creating stable employment		GRI 401 GRI 412	SL6P3.1 SL7P1.3	SDG 8.3
Collaboration and public-private partnerships		GRI 413	SL7P1.4 SL7P1.2 SL7P1.36 SL7P1.5 SL7P1.6	SDG 17.5 SDG 17.7 SDG 17.14 SDG 17.17
Social action, local development and company involvement in social initiatives		GRI 203 GRI 413	SL6P1.2.4 SL7P1.1 SL7P1.2 SL7P1.4 SL7P1.6	SDG 6.1 SDG 6.2 SDG 17.5 SDG 17.7 SDG 17.14 SDG 17.17

ANNEX 3

Verification report



AENOR
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VERIFICATION OF THE SUSTAINABILITY REPORT

VMS-2022/0016

AENOR has verified that the organisation's Sustainability Report

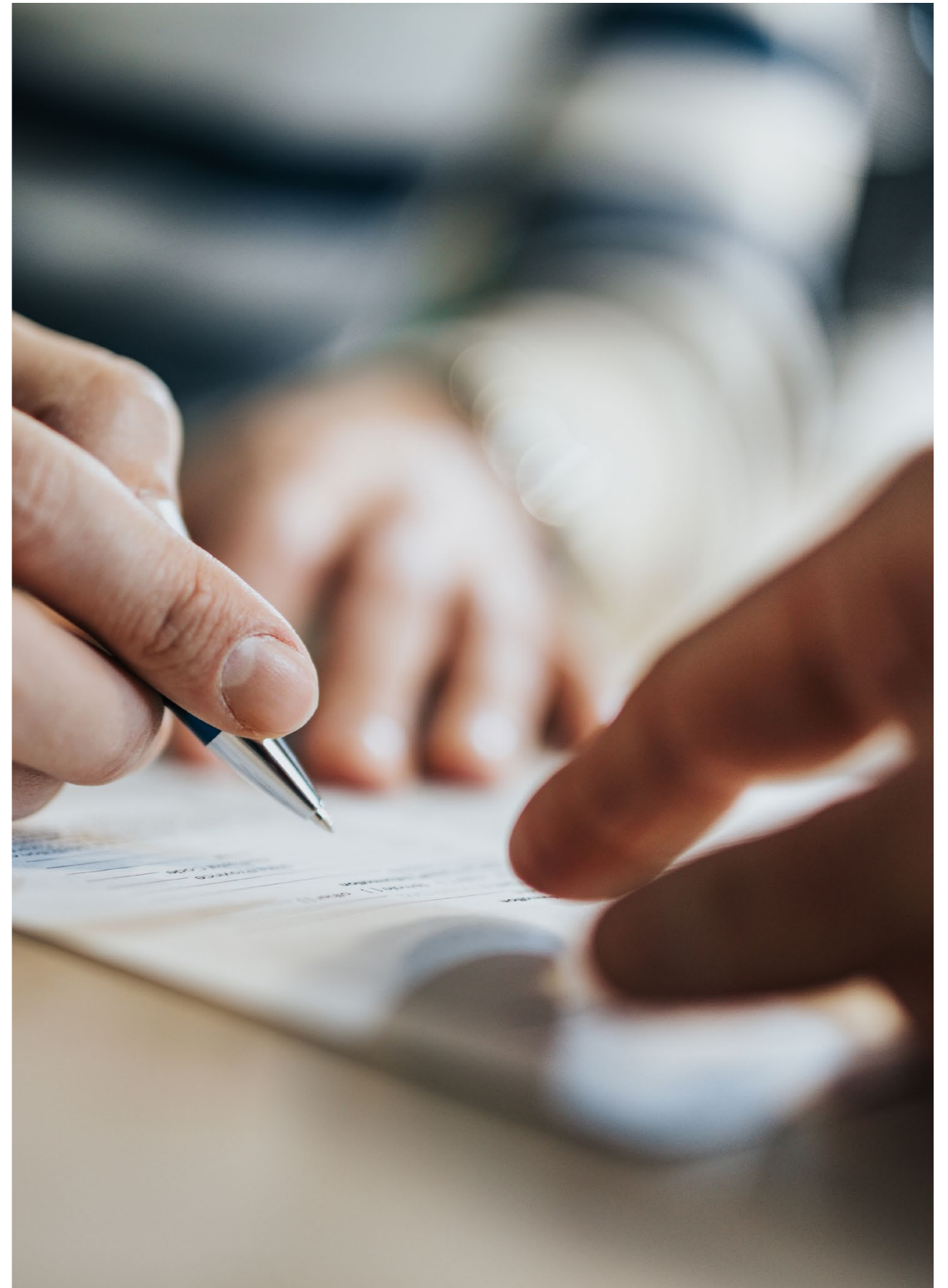
FCC AQUALIA, S.A

Report title: 2021 AQUALIA SUSTAINABILITY REPORT. ACT.
Reporting period: Period: 2021
Issue date: 2022-05-27



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ANNEX II

GRI Standards Content Index

GRI 2 – General contents

GRI Standard	Description	Associated chapter	Omissions	SDG
The organisation and its reporting practices				
2-1	Details of the organisation	FCC Aqualia, S.A. In the document, the Aqualia trademark will be used. The company's head office is located at Avda. del Camino de Santiago 40, 28050, Madrid. Spain 2.1. Business model		
2-2	Entities included in the organisation's sustainability report	https://www.aqualia.com/documents/14152670/14224464/FCC+Aqualia+Consolidadas+Audit+2021.pdf/0c2c75b7-5d92-2d59-09ee-31785caa2e49?t=1646998329901		
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				
2-6	Activities, value chain and other business relations	Chap. 2. Section 2.1: Business model and strategic outlook		
2-7	Employees	6.1. Structured around generating a quality work environment and well-being		8.5 10.3
2-8	Subcontracted workers	In approximately 90% of activities relating to civil engineering works that require specialised machinery, labour needs to be subcontracted.		8.5 10.3
Governance				
2-9	Governance structure and members	Chapter 3. Section 3.1: Transparency and good governance		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.		16.6 5.5 16.7
2-11	Chair of the highest governance body	Chap. 3. Section 3.1: Transparency and good governance		
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	Chap. 1. Interview with the CEO		

GRI Standard	Description	Associated chapter	Omissions	SDG
2-14	Role of the highest governing body in sustainability reporting	Outstanding Chap. 1. Interview with the CEO		
2-15	Conflicts of interest	a) 3.1 Transparency and good governance: sustainable growth guarantee) "The declaration made by the secretary to the Council, pursuant to Art. 229 of the Spanish Limited Liability Companies reports on the identification of conflicts of interest reported in relation to points i and ii; this declaration is included in the annual financial statements. As regards cases ii and iii, the conflicts of interest detected are reported internally to those responsible for managing them." c) Compliance model		16.6
2-16	Communicating critical concerns	Chap. 1. Interview with the CEO Chap. 3. Section 3.4: Materiality analysis		
2-17	Collective knowledge of highest governance body	Chap. 1. Interview with the CEO Chap. 3. Section 3.4: Materiality analysis		
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				
2-22	Declaration on the sustainable development strategy	Chap. 1. Interview with the CEO Chap. 4. Section 2: Master Sustainability Plan		
2-23	Policy commitments	4.1. Anticipation as the key for detecting opportunities 4.2.1. Our commitment to sustainability		16.3
2-24	Inclusion of policy commitments	4.2.1. Our commitment to sustainability		
2-25	Processes for remediating negative impacts	4.1. Anticipation as the key for detecting opportunities 7.1. Digitalisation as part of end-to-end water management		

GRI Standard	Description	Associated chapter	Omissions	SDG
2-26	Mechanisms for requesting advice and expressing concerns	3.1.3.c. Whistleblowing channel		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 2020: €4,570 in health and social care fines. In 2021: €14,346 in health and social care fines. In 2021, no fines or monetary sanctions were received (incapacity).		16.3
2-28	Membership of associations	Annex 7.		
Participation of the interested parties				
2-29	Approach to stakeholder engagement	3.3. Transparent communication and dialogue with stakeholders 3.4. Materiality analysis: action and listening as a strategic base		
2-30	Collective bargaining agreements	6.4.1.c) Quality employment: Collective bargaining, Labour Relations and Personnel administration		8.8

GRI 3 – Material aspects

GRI Standard	Description	Associated chapter	Omissions	SDG
The organisation and its reporting practices				
3-1	Process for determining material aspects	3.4. Materiality analysis: action and listening as a strategic base		
3-2	List of material aspects	3.4. Materiality analysis: action and listening as a strategic base		
3-3	Management of material aspects	Annex 2: Material issues		

GRI 200 – Economic standards

GRI Standard	Description	Associated chapter	Omissions	SDG
201 Economic performance 2016 Associated material issues: Transparency				
3-3	Management of material aspects	3.2. Transparency and good governance 3.3. Transparent communication		
201-1	Direct economic value generated (VEG) and distributed (VED)	2.4. Creating value for society: main figures		8.1 8.2 9.1 9.4 9.5
201-2	Financial implications and other risks and opportunities due to climate change	4.1. Anticipation as the key for detecting opportunities: The water market in the climate emergency		
201-4	Financial assistance received from government	2.4. Creating value for society: main figures		
203 Indirect economic impacts 2016 Associated material issues: Innovative and eco-friendly solutions; Having suitable infrastructure and management to tackle the challenges posed by present-day society (such as climate, technological, digital and social challenges, etc.); Social action, local development and company involvement in social initiatives.				
3-3	Management of material aspects	5.6. Innovation to protect ecosystems and combat climate change 7.1.1. Management approach: Aqualia LIVE 8. Social impact and creation of partnerships		
203-1	Infrastructure investments and services supported	7.1. Digitalisation as part of end-to-end water management		9.1 11.2
203-2	Significant indirect economic impacts	8.2. Commitment to society		1.4 8.2 8.3 8.5
2016 Procurement practices Associated material issues: Supplier relationships, assessment and approval				
3-3	Management of material issue	3.2.1. Supplier approval process		
204-1	Proportion of spending on local suppliers	3.2. Responsible supply chain		8.3
2016 Anti-corruption Associated material issues: Developing the ethical-management model (compliance) and ethical-culture training				
3-3	Management of material issue	3.1.3. Compliance model ; 3.1.3. d) Compliance training		
205-1	Operations assessed for risks related to corruption	3.1. Transparency and good governance: sustainable growth guarantee		16.5

GRI Standard	Description	Associated chapter	Omissions	SDG
205-2	Communication and training about anti-corruption policies and procedures	3.1. Transparency and good governance: sustainable growth guarantee Breakdown by country Annex tables		16.5
205-3	Confirmed incidents of corruption and actions taken	In 2021, no cases relating to corruption were reported via the Whistleblowing Channel.		16.5
2019 Taxes				
Associated material issues: Transparency				
3-3	Management of material issue	3.1.3. Compliance model. f) Taxation. And ref. FCC Group Report 2021.		
207-1	Tax approach	3.1.3. f) Taxation. 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	3.1.3. f) Taxation. Senior management at the FCC Group reviews the relevant decisions in relation to taxation and promotes transparency		
207-3	Participation of stakeholders and management of tax concerns	3.1.3. f) Taxation		

GRI 300 – Environmental standards

GRI Standard	Description	Associated chapter	Omissions	SDG
2016 Energy				
Associated material issues: Climate change and responsible energy consumption, Innovative and eco-friendly solutions				
3-3	Management of material issues	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		
302-1	Energy consumption within the organisation	5.3.3. Improved energy efficiency in energy generation and facilities Breakdown by country in Annexes		7.2 7.3 8.4 12.2 13.1
302-2	Energy consumption outside the organisation	5.3.3. Improved energy efficiency in energy generation and facilities		
302-3	Energy intensity	5.3.3. Improved energy efficiency in energy generation and facilities		7.3 8.4 12.2 13.1

GRI Standard	Description	Associated chapter	Omissions	SDG
302-4	Reduction of energy consumption	5.3.3. Improved energy efficiency in energy generation and facilities		7.3 8.4 12.2
302-5	Reduction in energy requirements of products and services	5.3.3. Improved energy efficiency in energy generation and facilities		7.3 12.2 13.1
2018 Water				
Associated material issues: Innovative and eco-friendly solutions, Circular water economy and efficient natural-resources management, Access to water				
3-3	Management of material issues	5.2.1. Water footprint: the key to fighting desertification 5.6.1. Circular economy: key to decarbonisation 5.6.2. Environmental innovation to combat climate change 7.1.1. Management approach: Aqualia LIVE		
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		
303-4	Water discharge	5.2. Reduction of water consumption		6.3
2016 Biodiversity				
Associated material issues: Innovative and eco-friendly solutions. Biodiversity				
3-3	Management of material issue	5.4. Ecosystem protection and recovery. Biodiversity 5.6.2. Environmental innovation to combat climate change		
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 Expanded breakdown in Annexes		6.6 15.1 15.5
304-2	Significant impacts of activities, products and services on biodiversity	30/08/2021: 1 spill outside the permitted parameters at WWTP Prados, located in the special conservation area of the River Miera (ES1300015: River Miera)		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 Standard	Description	Associated chapter	Omissions	SDG
2016 Emissions				
Associated material issues: Climate change and responsible energy consumption, Innovative and eco-friendly solutions				
3-3	Management of material issues	5.3.1. Energy consumption and management		
305-1	Direct GEI emissions	5.3.1. Carbon footprint calculation and Action plan to reduce GHG emissions in Spain in 2020-22		3.9 12.4 13.1
305-2	Indirect (scope 2) GHG emissions when generating energy	5.3.1. Carbon footprint calculation and Action plan to reduce GHG emissions in Spain in 2020-22		3.9 12.4 13.1
305-3	Other indirect (scope 3) GHG emissions	5.3.1. Carbon footprint calculation and Action plan to reduce GHG emissions in Spain in 2020-22		3.9 12.4 13.1
305-4	GHG emissions intensity	5.3.1. Carbon footprint calculation and Action plan to reduce GHG emissions in Spain in 2020-22		
305-5	Reduction of GHG emissions	5.3.1. Carbon footprint calculation and Action plan to reduce GHG emissions in Spain in 2020-22		
305-7	Nitrogen oxides (NOx), sulphur oxides (SOx) and other significant atmospheric emissions	2020: 84.1 t NOx and 36.2 t SOx 2021: 68.8.1 t NOx and 9.2 t SOx		3.9 12.4
2020 Waste				
Associated material issues: Innovative and eco-friendly solutions, Circular water economy and efficient natural-resources management				
3-3	Management of material issues	5.6.1. Circular economy: key to decarbonisation 5.6.2. Environmental innovation to combat climate change		
306-1	Waste generation and significant waste-related impacts	5.6.1.a) Circular economy: key to decarbonisation		6.3 6.4 6.6 12.4 14.1
306-2	Waste generation and significant waste-related impacts	5.6.1.a) Circular economy: key to decarbonisation		3.9 6.3 12.4 12.5
306-4	Waste not disposed of	5.6.1.a) Circular economy: key to decarbonisation		3.9 6.3 12.4 12.5
306-5	Waste disposed of	5.6.1.a) Circular economy: key to decarbonisation		3.9 6.3 12.4 12.5

GRI Standard	Description	Associated chapter	Omissions	SDG
2016 Supplier environmental assessment				
Associated material issues: Supplier relationships, assessment and approval				
3-3	Management of material issue	3.2. Responsible supply chain		
308-1	New suppliers that were screened using environmental criteria	3.2. Responsible supply chain In 2021, 2.84% of Aqualia suppliers passed the official approval process implemented recently.		3.9 12.4 13.1
308-2	Negative environmental impacts in the supply chain and actions taken	3.2. Responsible supply chain In 2021, the company ceased collaborating with a company that posed a high quality and environmental risk.		3.9 12.4 13.1
2016 Employment				
Associated material issues: Professional development and technological employability; Promoting and respecting human rights, and creating stable employment				
3-3	Management of material issues associated with the 400	3.1.2. Values, culture and Code of Ethics 3.2. Responsible supply chain 6.3. Employability and personal development for our professionals 8.2.1. Access and quality in critical situations		
401-1	New employee hires and employee turnover	6.1. Structured around generating a quality work environment 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		5.1
2018 Occupational health and safety				
Associated material issues: Safety, occupational health and well-being of the employee				
3-3	Management of material issue	6.4. Preventive leadership		
403-1	Occupational health and safety management system	6.4. Preventive leadership		8.8
403-2	Hazard identification, risk assessment and the investigation of incidents	6.4. Preventive leadership		8.8
403-3	Occupational health service	6.4. Preventive leadership		3.3 3.7 8.8

GRI Standard	Description	Associated chapter	Omissions	SDG
403-4	Worker participation, consultation and communication regarding occupational health and safety	6.4. Preventive leadership		8.8 16.7
403-5	Training of workers on occupational health and safety	6.4. Preventive leadership		8.8
403-6	Promoting the health of workers	6.4. Preventive leadership		3.8
403-7	Prevention and mitigation of impacts on the health and safety of workers directly linked through commercial relationships	6.4. Preventive leadership		8.8
403-8	Workers covered by a prevention of risks at work system	6.4. Preventive leadership		8.8
403-9	Work-related injuries	6.4. Preventive leadership		3.9 8.8 16.1
403-10	Occupational illnesses and diseases	6.4. Preventive leadership		3.9
2016 Training and teaching				
Associated material issues: Professional development and technological employability				
3-3	Management of material issue	6.3. Employability and personal development for our professionals		
404-1	Average hours of training per year per employee	3.1.3. f) Taxation. 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)		4.3 4.5 8.2 8.5 10.3
404-2	Programs for upgrading employee skills and transition assistance programs	3.1.3. f) Taxation. Senior management at the FCC Group reviews the relevant decisions in relation to taxation and promotes transparency		8.2 8.5
404-3	Percentage of employees receiving regular performance and career development reviews	Project stopped due to health crisis		5.1 8.5 10.3

GRI Standard	Description	Associated chapter	Omissions	SDG
2016 Diversity and equal opportunities				
Associated material issues: Professional development and technological employability; Equal opportunities, diversity and work/life balance				
3-3	Management of material issue	6.2. Equality and diversity 6.3. Employability and personal development for our professionals		
405-1	Diversity of governance bodies and employees	6.1. Structured around generating a quality work environment and well-being		5.1 5.5 8.5
405-2	Ratio of basic salary and remuneration of	6.1. Structured around generating a quality work environment and well-being		5.1 8.5 10.3
2016 Non-discrimination				
Associated material issues: Equal opportunities, diversity and work-life balance				
3-3	Management of material issue	3.1. Transparency and good governance: sustainable growth guarantee c. Compliance model		
406-1	Incidents of discrimination and corrective actions taken	3.1. Transparency and good governance: sustainable growth guarantee c. Compliance model		
2016 Human rights assessment				
Associated material issues: Supplier relationships, assessment and approval; Promoting and respecting human rights, and creating stable employment				
3-3	Management of material issue	3.2. Responsible supply chain		
412-1	Operations that have been subject to human rights reviews or impact assessments	3.2. Responsible supply chain Section: Supplier due diligence process		
412-2	Employee training on human rights policies or procedures	3.1. Transparency and good governance. C. Compliance training		
412-3	Significant investment agreements and contracts that include human rights clauses	All contracts with suppliers		

GRI Standard	Description	Associated chapter	Omissions	SDG
2016 Local communities				
Associated material issues: Environmental awareness and raising awareness on how to sustainably use resources; Having suitable infrastructure and management to tackle the challenges posed by present-day society (such as climate, technological, digital and social challenges, etc.); Access to water; Collaboration and public-private partnerships; Social action, local development and company involvement in social initiatives				
3-3	Management of material issues	5.5. Raising awareness amongst citizens 5.6.2. Environmental innovation to combat climate change 8.1. Guaranteeing access to water/Guaranteeing social sustainability 8.2.4. Public-private partnerships to guarantee water for everybody 8.3. Social action: Social action plan		
413-1	Operations with local community engagement, impact assessments and development programmes	8. Social impact and creation of partnerships 8.2. Commitment to society and users Transfer of knowledge for a more conscious society. 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.		
2016 Supplier social assessment				
Associated material issues: Supplier relationships, assessment and approval				
3-3	Management of material issues	3.2. Supply chain		
414-1	New suppliers that were screened using social criteria	3.2. Supply chain Suppliers in figures In 2021, 2.84% of Aqualia suppliers passed the official approval process implemented recently.		5.2 8.8 16.1
414-2	Negative social impacts on the supply chain and action taken	In 2021, the company ceased collaborating with a supplier that appeared on the ASNEF list as having filed for bankruptcy.		5.2 8.8 16.1

GRI Standard	Description	Associated chapter	Omissions	SDG
2016 Customer health and safety				
Associated material issues: Using technology to improve the quality of the water service				
3-3	Management of material issues	7.1. Digitalisation as part of end-to-end water management		
416-1	Assessment of the health and safety impacts of product and service categories	100%		
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	2020: €4,570 2021: €14,346	Spain	16.3
Customer privacy				
3-3	Management of material issues	7.1. Digitalisation as part of end-to-end water management		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Number of cases of customer data leaks, losses or theft identified 2020: 10 2021: 6	Spain and Portugal	

ANNEX 5

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	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	F-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 6

Global Compact

Subject	Principles of the Global Compact	Chapter for the associated report
Human rights	1. Protection of human rights	6.1. Structured around generating a quality work environment and well-being (page 104)
		5.5. Raising awareness amongst citizens (page 86)
		8.1. Guaranteeing access to water. Guaranteeing social sustainability (page 149)
Labour regulations	2. Non-complicity in the violation of human rights	8.3. Together towards sustainable water management (page 157)
		3.1. Transparency and good governance: sustainable growth guarantee (page 34)
		3.1. Transparency and good governance: sustainable growth guarantee (page 34)
Environment	3. Freedom of affiliation and right to collective bargaining	6.4. Preventive leadership (page 120)
		3.1. Transparency and good governance: sustainable growth guarantee (page 34)
		6.4. Preventive leadership (page 120)
Anti-corruption	4. Elimination of forced labour	3.1. Transparency and good governance: sustainable growth guarantee (page 34)
		6.4. Preventive leadership (page 120)
		3.1. Transparency and good governance: sustainable growth guarantee (page 34)
Environment	5. Eradication of child labour	6.4. Preventive leadership (page 120)
		6.2. Equality, diversity (page 109)
		4.1. Anticipation as the key for detecting opportunities: the water market in the climate emergency (page 54)
Environment	6. Fight against discrimination in employment	5.1. A management system for integrated sustainability (page 66)
		4.1. Anticipation as the key for detecting opportunities: the water market in the climate emergency (page 54)
		5.1. A management system for integrated sustainability (page 66)
Anti-corruption	7. Preventive approach	5. Decade of Action to care for the planet: mitigation and adaptation to climate change (page 64)
		7. Technology and digitalisation for an integrated service (page 126)
		3. Sustainable and transparent governance (page 32)
Anti-corruption	8. Environmental responsibility	3. Sustainable and transparent governance (page 32)
		3. Sustainable and transparent governance (page 32)
		3. Sustainable and transparent governance (page 32)
Anti-corruption	9. Technologies that respect the environment	3. Sustainable and transparent governance (page 32)
		3. Sustainable and transparent governance (page 32)
		3. Sustainable and transparent governance (page 32)
Anti-corruption	10. Fight against corruption, extortion and bribery	3. Sustainable and transparent governance (page 32)
		3. Sustainable and transparent governance (page 32)
		3. Sustainable and transparent governance (page 32)

ANNEX 7

Data breakdown by country

GRI 2-28 MEMBERS OF ASSOCIATIONS

ASSOCIATION	SCOPE	SDG
Spanish Water Supply and Sanitation Association - AEAS	Spain	6
		17
Spanish Association for Desalination and Re-use - AEDyR	Spain	6
		12
Spanish Association of Urban Water Services Management Companies - AGA	Spain	6
		17
IMDEA	Spain	6
		9
		17
Spanish Chamber of Commerce	Spain	17
National Water Council - CNA	Spain	17
Association of Infrastructure Construction and Concessionary Companies -SEOPAN-AGUA	Spain	17
Spanish Association for the Defence of Water Quality - ADECAGUA	Spain	9
		17
Oviedo Chamber of Commerce	Asturias	17
Catalonia Water Services Association - ASAC	Catalonia	6
		17
Water Supply Association - AAA	Catalonia	6
		17
Catalan Water Partnership - CWP	Catalonia	17
Industrial Association for Net Production - AIPN	Catalonia	9
		17
Association of Technical and High-Pressure Cleaning (ALTAP)	Catalonia	6
		17
Association of Employers of the Water Industry in the Balearic Islands - ASAIB	Balearic Islands	17
Ibiza and Formentera Water Alliance	Balearic Islands	17
Community of Valencia Water Supply and Sanitation Association - AVAS	Autonomous Community of Valencia	17
ZINNAE - Urban Cluster for the Efficient Use of Water	Aragón	6
		9
		17
Andalusian Water and Sanitation Association - ASA	Andalusia	6
		17
CENTA Foundation	Andalusia	6
		9
		17

ASSOCIATION	SCOPE	SDG
Business Confederation of the province of Almeria	Andalusia	17
Asinal	Andalusia	4
		17
Almeria Chamber of Commerce	Andalusia	17
Association of Merchants and Entrepreneurs of Benalmádena - ACEB	Andalusia	17
Confederation of employers in the province of Cádiz - CEC	Andalusia	17
		6
Canary Islands Water Centre Foundation - FCCA	Canary Islands	9
		17
Canary Island Association of Urban Water Distribution and Treatment Employers for the Province of Las Palmas - ADITRAGUA	Canary Islands	17
Confederation of business organisations in the province of Badajoz - COEBA	Extremadura	17
		6
International Desalination Association - IDA	International	9
		17
International Water Association - IWA	International	6
		17
European Federation of Water and Sanitation Associations - EUREAU	Europe	17
Smart Water Networks Forum - SWAN	International	6
		9
International Federation of Private Water Operators - AquaFed	International	17
		6
Ditchley Foundation Water Advisory Committee	Europe	17
		6
Isle Utilities TAG (Technology Approval Group), World Water Innovation Fund (WWIF) and Water Action Platform	International	9
		17
Portuguese Association of Water and Wastewater Services - APDA	Portugal	6
		9
Portuguese Companies Association for the Environment Sector - AEPSA	Portugal	17
		13
Federation of Energy, Water and Environmental Services - UTILITALIA	Italy	17
Water Supply and Sewerage Association of the Czech Republic - SOVAK	Czech Republic	6
		17
Water Management Association of the Czech Republic - SVH	Czech Republic	6
		17
Czech Society for Trenchless Technology - CZSTT	Czech Republic	9
		17

ASSOCIATION	SCOPE	SDG
Moravian-Silesian Regional Development Association	Czech Republic	17
Water Supply and Sewerage Association of the Czech Republic - APROVAK	Czech Republic	6 17
Confederation of Industry of the CR	Czech Republic	17
Czech Chamber of Commerce	Czech Republic	17
Association Scientifique et Technique pour l'Eau et l'Environnement	France	6 11 17
Fédération des Distributeurs d'Eau Indépendants	France	6 17
Fédération Professionnelles des Entreprises de l'Eau	France	6 17
National Association of Water and Sanitation Utilities of Mexico - ANEAS	America	6 17
Latin American Association of Desalination and Water Re-use - ALADYR	America	6 9 17
Water Environment Federation - WEF	America	6 9 17
Association of Public Services of Colombia - ANDESCO	America	6 17

GRI 205-2 COMMUNICATION AND TRAINING WITH REGARD TO ANTI-CORRUPTION POLICIES AND PROCEDURES AMONGST 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 receiving information	Percentage receiving training
Spain	27	27	27	100%	100%
2021	27	27	27	100%	100%
2020	0	27	27	0%	100%
20/21	-	0	0	-	0 pp

GRI 205-2 COMMUNICATION AND TRAINING WITH REGARD TO ANTI-CORRUPTION POLICIES AND PROCEDURES AMONGST 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 receiving information	Percentage receiving training
Spain	3,179	2,795	7,297	44%	38%
Saudi Arabia	-	1	156	0%	1%
Czech Republic	736	405	1,010	73%	40%
Chile	-	3	10	0%	30%
Colombia	411	104	588	70%	18%
Egypt	-	-	93	0%	0%
United Arab Emirates	-	-	316	0%	0%
France	78	65	96	81%	68%
Italy	216	215	218	99%	99%
Mexico	-	34	83	0%	41%
Montenegro	3	-	3	100%	-
Panama	-	1	1	0%	100%
Peru	4	4	4	100%	100%
Portugal	102	45	102	100%	44%
Romania	2	-	4	50%	0%
2021	4,731	3,672	9,981	47%	37%
2020	3,235	1,789	10,525	31%	17%
20/21	46%	105%	-5%	16.66 pp	20 pp

GRI 205-2 COMMUNICATION AND TRAINING WITH REGARD TO ANTI-CORRUPTION POLICIES AND PROCEDURES AMONGST DIRECTORS

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	37	37	37	100%	100%
Czech Republic	7	7	7	100%	100%
Colombia	2	2	2	100%	100%
Italy	1	1	1	100%	100%
Portugal	1	1	1	100%	100%
2021	48	48	48	100%	100%

GRI 205-2 COMMUNICATION AND TRAINING WITH REGARD TO ANTI-CORRUPTION POLICIES AND PROCEDURES AMONGST TECHNICAL STAFF

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	666	629	928	72%	68%
Saudi Arabia		-	115	0%	0%
Czech Republic	124	131	167	74%	78%
Chile	-	3	3	0%	100%
Colombia	301	41	390	77%	11%
Egypt	-	-	3	0%	0%
United Arab Emirates	-	-	210	0%	0%
France	21	19	25	84%	76%
Italy	36	36	36	100%	100%
Mexico	-	16	21	0%	76%
Montenegro	2	2	2	100%	
Peru	2	2	2	100%	100%
Portugal	10	7	10	100%	70%
Romania	-	-	2	0%	0%
2021	1,162	900	1,932	60%	47%

GRI 205-2 COMMUNICATION AND TRAINING WITH REGARD TO ANTI-CORRUPTION POLICIES AND PROCEDURES AMONGST 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	911	888	960	95%	93%
Saudi Arabia		-	25	0%	0%
Czech Republic	122	132	152	80%	87%
Colombia	24	30	52	46%	58%
Egypt		-	21	0%	0%
United Arab Emirates		-	11	0%	0%
France	18	16	21	86%	76%
Italy	45	45	46	98%	98%
Mexico		10	11	0%	91%
Montenegro	1	-	1	100%	0%
Panama		1	1	0%	100%
Portugal	18	16	18	100%	89%
Romania	1	-	1	100%	0%
2021	1,140	1,126	1,320	86%	85%

GRI 205-2 COMMUNICATION AND TRAINING WITH REGARD TO ANTI-CORRUPTION POLICIES AND PROCEDURES AMONGST 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	608	329	4,288	14%	8%
Czech Republic	430	76	622	69%	12%
Chile		-	7	0%	0%
Colombia	58	9	86	67%	10%
Egypt		-	60	0%	0%
United Arab Emirates		-	91	0%	0%
France	33	24	43	77%	56%
Italy	131	130	132	99%	98%
Mexico		2	45	0%	4%
Portugal	68	16	68	100%	24%
2021	1,328	581	5,442	24%	11%

GRI 205-2 COMMUNICATION AND TRAINING WITH REGARD TO ANTI-CORRUPTION POLICIES AND PROCEDURES AMONGST BUSINESS PARTNERS

Country	Business partners receiving information about policies and procedures at the organisation to combat corruption	Agent	Industrial client	Provider (not included in Nalanda)	Partner	R&D partner	Leading partner
Spain	34	3	1	6	15	3	6
Egypt	4				4		
United Arab Emirates	1				1		
USA	2			1	1		
Montenegro	1			1			
Peru	3	1		1	1		
Portugal	2	1			1		
Korea	1				1		
Norway	1				1		
United Kingdom	3			2	1		
2021	52	5	1	11	26	3	6

GRI 302-1, 2 ENERGY CONSUMPTION

	Saudi Arabia	Algeria	Czech Republic	Egypt	United Arab Emirates	Spain	France	Italy	Portugal	Total
2020										
Fossil fuels GJ	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Petrol	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Diesel/Diesel oil	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
LPG (Liquefied Petroleum Gas)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Natural gas	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Liquefied natural gas (LNG)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Renewables			109,516.72			587,390.70				696,907.41
Renewable fuel	-	-	91,665.07	-	-	587,390.70	-	-	-	679,055.77
Biogas burned in boilers without electricity generation	-	-	28,383.52	-	-	164,231.96	-	-	-	192,615.48
Biogas burned in engines or turbines with electricity generation	-	63,281.56	-	-	423,158.74	-	-	-	486,440.29	-
Biomethane service stations,	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Self-produced renewable energy			17,851.64							17,851.64
From photovoltaic panels										
Using hydraulic turbines			17,851.64							17,851.64
Electricity	227,242.07	1,113,436.26	92,156.91	48,211.96	145,139.17	1,739,701.48	21,271.68	33,924.64	15,193.44	3,436,277.62
Renewable						136,674.00				136,674.00
Non-renewable	227,242.07	1,113,436.26	92,156.91	48,211.96	145,139.17	1,603,027.48	21,271.68	33,924.64	15,193.44	3,299,603.62
Renewable energy										
Non-renewable energy										
2021										
Fossil fuels GJ	-	-	30,212.24	-	66,876.48	137,335.89	1,015.80	4,885.71	999.37	241,325.49
Petrol	-	-	4,972.42	-	2,201.96	10,901.98	-	-	6.91	18,083.27
Diesel/Diesel oil	-	-	18,175.28	-	64,674.51	125,462.88	1,015.80	4,885.71	992.46	215,206.65
LPG (Liquefied Petroleum Gas)	-	-	-	-	-	961.44	-	-	-	961.44
Natural gas	-	-	7,064.54	-	-	-	-	-	-	7,064.54
Liquefied natural gas (LNG)	-	-	-	-	-	9.60	-	-	-	9.60
Renewables	-	-	97,385.95	-	-	502,648.81	-	221.04	6.70	600,262.50
Renewable fuel	-	-	78,625.64	-	-	499,236.53	-	-	-	577,862.16
Biogas burned in boilers without electricity generation	-	-	20,863.53	-	-	181,308.22	-	-	-	202,171.75
Biogas burned in engines or turbines with electricity generation	-	-	57,762.11	-	-	317,370.31	-	-	-	375,132.41
Biomethane service stations,	-	-	-	-	-	558.00	-	-	-	558.00
Self-produced renewable energy	-	-	18,760.32	-	-	3,412.28	-	221.04	6.70	22,400.33
From photovoltaic panels	-	-	-	-	-	3,072.19	-	221.04	6.70	3,299.93
Using hydraulic turbines	-	-	18,760.32	-	-	340.09	-	-	-	19,100.40
Electricity	217,998.31	1,078,073.89	91,095.08	47,678.32	63,528.25	1,856,131.39	21,066.11	32,785.01	13,823.39	3,422,179.75
Renewable						272,360.50				272,360.50
Non-renewable	217,998.31	1,078,073.89	91,095.08	47,678.32	63,528.25	1,583,770.90	21,066.11	32,785.01	13,823.39	3,149,819.25
Renewable energy										
Non-renewable energy	217,998.31	1,078,073.89	121,307.32	47,678.32	130,404.72	1,721,106.79	22,081.91	37,670.72	14,822.77	3,391,144.75

GRI 303-3 EXTRACTION OF WATER (m³)

	Saudi Arabia	Algeria	Czech Republic	Egypt	United Arab Emirates	Spain	France	Italy	Portugal	Total
2021										
Surface water (total)			56,804,444			296,223,997			286,505	353,314,947
Groundwater (total)			1,140,962			203,589,788	9,370,626	3,716,381	1,825,027	219,642,783
Seawater (total)	36,956,304	241,505,246	-	-	-	55,706,093	-	-	-	334,167,643
Brackish water (total)	-	-	-	-	-	15,239,269	-	-	-	15,239,269
Other water resulting from extraction, processing or uses of raw materials			1,789,336							1,789,336
Third party water (total)	-	-	-	-	-	244,506,168	948,342	16,511,281	3,751,411	265,717,202
Surface water (total) + Groundwater (total) + Seawater (total) + produced water (total) + third-party water (total)	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
2020										
Surface water (total)			56,848,795			337,674,546				394,523,341
Groundwater (total)			1,696,925			213,529,492	8,154,236	3,714,743	2,069,190	229,164,586
Seawater (total)	34,317,065	243,800,247	-	-	-	62,836,496	-	-	-	340,953,808
Brackish water (total)	-	-	-	-	-	22,600,766	-	-	-	22,600,766
Other water resulting from extraction, processing or uses of raw materials			1,153,538				542,576			1,696,114
Third party water (total)	-	-	-	-	-	243,286,100	864,061	11,560,215	3,370,449	259,080,825
Surface water (total) + Groundwater (total) + Seawater (total) + produced water (total) + third-party water (total)	36,956,304	241,505,246	59,734,742	-	-	815,265,315	10,318,968	20,227,662	5,862,943	1,189,871,180

WATER RECYCLED OR RE-USED

	Saudi Arabia	Algeria	Czech Republic	Egypt	United Arab Emirates	Spain	France	Italy	Portugal	Total
Total 2020				52,828,829		3,595,617				56,424,446
Total 2021				55,917,293	4,394,661	3,852,232				64,164,186

GRI 303-4 WATER DISCHARGE (m³)

	Saudi Arabia	Algeria	Czech Republic	Egypt	United Arab Emirates	Spain	France	Italy	Portugal	Total
2020										
Fresh water (total dissolved solids ≤ 1000 mg/l) m ³	0	0	57,654,028	1,914,229	6,595,191	579,218,226	-159,520	8,400,009	3,697,299	657,319,461
Other waters (total dissolved solids > 1000 mg/l) m ³	17,927,470	135,630,302	0	0	0	8,454,203	0	0	0	162,011,975
	17,927,470	135,630,302	57,654,028	1,914,229	6,595,191	587,672,429	-159,520	8,400,009	3,697,299	819,331,436
2021										
Fresh water (total dissolved solids ≤ 1000 mg/l) m ³	0	0	52,278,846	8,886,459	1,737,043	604,747,653	-470,157	9,470,695	3,690,228	680,340,767
Other waters (total dissolved solids > 1000 mg/l) m ³	18,998,316	139,075,911	0	0	0	8,747,531	0	0	0	166,821,758
	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	847,162,525

NATURAL CAPITAL: INPUT

	Saudi Arabia	Algeria	Czech Republic	Egypt	United Arab Emirates	Spain	France	Italy	Portugal	Total
2020										
Gross volume of water abstracted for management	36,956,304	241,505,246	59,734,742	0	0	570,759,147	9,370,626	3,716,381	2,111,532	924,153,978
Drinking water produced	19,028,834	105,874,944	57,914,481	0	0	468,829,148	9,530,146	3,553,832	2,111,532	666,842,917
Treated water	0	0	55,833,767	52,828,829	6,294,456	561,468,101		8,047,894	3,470,304	687,943,351
Raw water purchased	0	0	59,734,742	0	0	145,951,862	365,628	0	0	206,052,232
Treated water purchased						244,506,168	948,342	16,511,281	3,751,411	265,717,202
Total water consumed in the purification and desalination processes	17,927,470	135,630,302	1,820,261			18,531,572	-159,520	0	0	173,750,085
Volume of water distributed	0	0	61,879,826			577,712,790	8,887,052	19,615,948	5,604,190	673,699,806
WWTP input water			55,833,767	54,743,058	6,595,191	572,736,473		8,400,009	3,697,299	702,005,797
2021										
Gross volume of water abstracted for management	34,317,065	243,800,247	59,699,258	0	0	636,641,300	8,696,812	3,714,743	2,069,190	988,938,615
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	183,216,077
Volume of water distributed	0	0	37,422,685			578,366,619	8,542,946	18,428,061	5,085,396	647,845,707
WWTP input water			50,436,193	64,803,752	6,131,704	593,578,062		9,470,695	3,690,228	728,110,634

GRI 304-1 LIST BIODIVERSITY AREAS

Contract/Work	Name of the installation	Protected species or area affected?	Affected areas/species
Ávila	WWTP	Yes	ES4110103: Holm oak woods of the Rivers Adaja and Voltoya / ES0000190: Holm oak woods of the Rivers Adaja and Voltoya
La Bañeza	La Bañeza Bombeo Wastewater Pol. Villaadela	Yes	ES0000366: Valdería-Jamuz
Rábade	WWTP Rábade	Yes	ES1120003: Parga - Ladra - Támoga
Monforte de Lemos	DWTP Ribasaltas + DWPS	Yes	ES1120016: River Cabe
Monforte de Lemos	WWTP Urbana Piñeira (+ fringe pumping)	Yes	ES1120016: River Cabe
Monforte de Lemos	WWPP Malecón	Yes	ES1120016: River Cabe
Louro	PUMPING Orbenlle - Porriño	Yes	ES1140011: Gándaras de Budiño
Louro	PUMPING A Granxa - Porriño	Yes	ES1140011: Gándaras de Budiño
Louro	PUMPING AREAS II (O ATRIO) - Tui	Yes	ES0000375: Esteiro do Miño
Louro	PUMPING Remesal - Tui	Yes	ES1140005: Monte Aloia
Redondela JV	WWPP Rande	Yes	ES1140016: Enseada de San Simón
Redondela JV	WWPP Puerto Cesantes	Yes	ES1140016: Enseada de San Simón
Redondela JV	WWPP ELEVACIÓN 1	Yes	ES1140016: Enseada de San Simón
Redondela JV	WWPP ELEVACIÓN 2	Yes	ES1140016: Enseada de San Simón
Redondela JV	WWPP ELEVACIÓN 3	Yes	ES1140016: Enseada de San Simón
Redondela JV	EDAR Redondela + Office	Yes	ES1140016: Enseada de San Simón
COSMA	WWPP Malde Vizoso	Yes	ES1110013: Xubia - Castro
COSMA	WWPP O Val	Yes	ES1110002: Costa Ártabra
COSMA	WWTP Pedroso	Yes	ES1110013: Xubia - Castro
Aguas de Alcázar	WWTP	Yes	ES4250010: La Mancha wetlands / ES0000091: La Mancha wetlands
FCC AQUALIA, SA (NIGRÁN)	WWPP Foz	Yes	ES1140003: A Ramallosa
FCC AQUALIA, SA (NIGRÁN)	WWPP Ramallosa	Yes	ES1140003: A Ramallosa
Matalascañas / El Rocío / Almonte / Polígono Industrial Matalagrana	WWTP El Rocío	Yes	ES0000024: Doñana
Matalascañas / El Rocío / Almonte / Polígono Industrial Matalagrana	WWPP Boca del Lobo El Rocío	Yes	ES0000024: Doñana

Contract/Work	Name of the installation	Protected species or area affected?	Affected areas/species
Matalascañas / El Rocío / Almonte / Polígono Industrial Matalagrana	WWPP Tamborilero El Rocío	Yes	ES0000024: Doñana
Matalascañas / El Rocío / Almonte / Polígono Industrial Matalagrana	WWPP El Toruño El Rocío	Yes	ES0000024: Doñana
Cabeza del Torcón Community of Municipalities	DWTP Torcón	Yes	ES4250005: Montes de Toledo / ES0000093: Montes de Toledo
Gestión Cangas JV	WWPP Nerga Playa	Yes	ES1140010: Costa da Vela
Gestión Cangas JV	WWPP Viñó nº1	Yes	ES1140010: Costa da Vela
Gestión Cangas JV	WWPP Viñó nº2	Yes	ES1140010: Costa da Vela
La Adrada	DWTP La Adrada	Yes	ES4110115: Valle del Tiétar / ES0000184: Valle del Tiétar
Piedralaves	DWTP Piedralaves	Yes	ES4110115: Valle del Tiétar / ES0000184: Valle del Tiétar
Piedralaves	WWTP Piedralaves	Yes	ES4110115: Valle del Tiétar / ES0000184: Valle del Tiétar
Algeciras	DWTP Bujeo	Yes	ES0000337: Strait
Algeciras water treatment	WWTP El Faro	Yes	ES0000337: Strait
Valdés	WWTP Brieves	Yes	ES1200027: River Esva
Moguer		Yes	ES6150014: Tinto Riverbanks and Marshes
Hinojos contract	WWPP Las Dueñas	Yes	ES6150009: Doñana North and West
Hinojos contract	WWTP Hinojos	Yes	ES6150009: Doñana North and West
Hinojos contract	WWTP Trebejil	Yes	ES6150009: Doñana North and West
San Juan Del Puerto	WWPP El Puente	Yes	ES6150014: Tinto Riverbanks and Marshes
San Juan Del Puerto	WWPP El Recinto Ferial	Yes	ES6150014: Tinto Riverbanks and Marshes
San Juan Del Puerto	WWPP Intermedio (WWPP Colegio)	Yes	ES6150014: Tinto Riverbanks and Marshes
San Juan Del Puerto		Yes	ES6150014: Tinto Riverbanks and Marshes
San Juan Del Puerto	WWPP P.I. Dominicano	Yes	ES6150014: Tinto Riverbanks and Marshes
DWTP Levinco	DWTP Levinco	Yes	ES1200054: River Negro and River Aller
Isla Nublar		Yes	ES6110001: Albufera de Adra / ES6110003: Sierra Maria, Los Velez / ES6140004: Sierra Nevada / ES0000506: Bahía de Almería
Caltaqua	Gela - Sollevamento Acropoli	Yes	ITA050011: Torre Manfreda
Caltaqua	Serradifalco - Sollevamento Largo San Giuseppe	Yes	ITA050003: Lago Soprano
FCC Aqualia Oviedo JV	Barrio Cataluña - Trubia	Yes	ES1200052: River Trubia
Depurteruel	WWTP Albarracín	Yes	ES2420142: Sabinar de Monterde de Albarracín

Contract/Work	Name of the installation	Protected species or area affected?	Affected areas/species
Depurteruel	WWPP Manzanera Los Cerezos	Yes	ES2420129: Sierra de Javalambre II
WWTPs municipalities in Cantabria	WWTP Pomaluengo	Yes	ES1300010: River Pas
WWTPs municipalities in Cantabria	WWTP Los Prados	Yes	ES1300015: River Miera
WWTPs municipalities in Cantabria	WWTP Selaya	Yes	ES1300010: River Pas
Cartaya	WWTP El Rompido	Yes	ES6150006: River Piedras wetlands and Flecha del Rompido
Cartaya	WWPP Caño La Culata	Yes	ES6150006: River Piedras wetlands and Flecha del Rompido
Cartaya	WWPP Las Dunas	Yes	ES6150006: River Piedras wetlands and Flecha del Rompido
Cartaya	WWPP San Miguel	Yes	ES6150006: River Piedras wetlands and Flecha del Rompido
Cartaya	WWPP Urano	Yes	ES6150006: River Piedras wetlands and Flecha del Rompido
Cartaya	WWPP Embarcadero	Yes	ES6150006: River Piedras wetlands and Flecha del Rompido
Cartaya	WWPP Paseo Marítimo	Yes	ES6150006: River Piedras wetlands and Flecha del Rompido
Cartaya	WWPP El Faro	Yes	ES6150006: River Piedras wetlands and Flecha del Rompido
Cartaya	WWPP H. Fuerte	Yes	ES6150006: River Piedras wetlands and Flecha del Rompido
Cartaya	WWPP Marina	Yes	ES6150006: River Piedras wetlands and Flecha del Rompido
Cartaya	WWPP P.I. La Barca	Yes	ES6150028: River Piedras Statuary
Cartaya	WWPP El Corchuelo	Yes	ES6150028: River Piedras Statuary
Cartaya	WWPP La Ribera	Yes	ES6150028: River Piedras Statuary
Danone	WWTP Danone	Yes	ES3110004: Manzanares River basin
Granadilla de Abona	WWPP Los Abrigos	Yes	ES7020116: Sebadales del Sur de Tenerife
Granadilla de Abona	WWPP La Roca	Yes	ES7020116: Sebadales del Sur de Tenerife
Granadilla de Abona	WWPP Sotavento	Yes	ES7020049: Montaña Roja / ES7020116: Sebadales del Sur de Tenerife
Granadilla de Abona	WWPP La Tejita	Yes	ES7020049: Montaña Roja

Contract/Work	Name of the installation	Protected species or area affected?	Affected areas/species
Granadilla de Abona	WWPP Los Balos	Yes	ES7020049: Montaña Roja / ES7020116: Sebadales del Sur de Tenerife
Granadilla de Abona	WWPP El Muelle	Yes	ES7020116: Sebadales del Sur de Tenerife
Granadilla de Abona	WWPP Los Martínez	Yes	ES7020116: Sebadales del Sur de Tenerife
Granadilla de Abona	WWPP Médano Beach I	Yes	ES7020116: Sebadales del Sur de Tenerife
Granadilla de Abona	WWPP Médano Beach II	Yes	ES7020116: Sebadales del Sur de Tenerife
Municipal Water Service of Lena Town Council	WWTP Jomezana	Yes	ES1200011: Peña Ubiña
Municipal Water Service of Lena Town Council	WWTP and Septic Tank Espinedo	Yes	ES1200011: Peña Ubiña
Cañón del Río Lobos	WWTP Talveila	Yes	ES4170135: Cañón del Río Lobos
Madrigal de las Altas Torres	WWTP Madrigal	Yes	ES0000204: Tierra de Campiñas
Cañón del Río Lobos	WWTP Casarejos - Vadillo	Yes	ES4170135: Cañón del Río Lobos
Louro	PUMPING O Cerquido - Salceda	Yes	ES1140011: Gándaras de Budiño
Monforte de Lemos	WWPP Levamos	Yes	ES1120016: River Cabe
Sant Joan de Labritja	WWTP Portintax	Yes	ES5310033: Xarraca
Aguas de Langreo S.L.	DWTP Lorenzo Velasco (Entralgo)	Yes	ES1200039: Cuencas Mineras
Santa Cruz de Bezana	WWPP San Juan de la Canal	Yes	ES1300004: Lienres dunes and River Pas estuary
Santa Cruz de Bezana	WWPP Playa San Juan de la Canal	Yes	ES1300004: Lienres dunes and River Pas estuary
Santa Cruz de Bezana	WWPP Covachos	Yes	ES1300004: Lienres dunes and River Pas estuary
Water supply and sewerage service contract in Formentera	WWPP Estany Pudent Petit	Yes	ES0000084: Ses Salines d'Eivissa i Formentera

GRI 305-1, 2, 3 SCOPE EMISSIONS

	Spain	Algeria	Czech Republic	Egypt	Italy	Portugal	United Arab Emirates	Saudi Arabia	France	Total
2020										
Scope 1 emissions (tCO₂eq)	78,971.2	0.0	6,916.6	4,672.2	823.5	551.8	5,232.1	0.0	171.7	97,339.1
Fossil fuels	9,984.7	0.0	1,671.6	0.0	315.1	214.4	4,963.4	0.0	171.7	17,320.9
Water management complexes	68,986.5	0.0	5,245.0	4,672.2	508.4	337.4	268.7	0.0	0.0	80,018.2
Biogenic fuels	27,558.9	0.0	4,107.3	0.0	0.0	0.0	0.0	0.0	0.0	28,854.7
Scope 2 emissions (tCO₂eq)	63,437.0	178,118.9	12,377.2	7,656.3	2,667.8	1,098.6	22,295.0	35,563.4	345.7	323,559.9
Electricity or steam acquired from third parties	63,437.0	178,118.9	12,377.2	7,656.3	2,667.8	1,098.6	22,295.0	35,563.4	345.7	323,559.9
Scope 3 emissions (tCO₂eq)										37,520
Purchased items and services	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	17,246.4
Waste generated in operations	17,099.8	0.0	1,113.3	1,444.9	419.9	193.1	2.6	0.0	0.0	20,273.6
Total	159,508.0	178,118.9	20,407.1	13,773.4	3,911.2	1,843.5	27,529.7	35,563.4	517.4	458,419.00
2021										
Scope 1 emissions (tCO₂eq)	82,409.7	0.0	7,506.5	5,899.1	798.1	972.9	4,982.2	0.0	142.5	102,711.0
Fossil fuels	9,420.2	0.0	1,590.8	0.0	334.8	755.8	4,584.2	0.0	142.5	16,828.4
Water management complexes	72,989.5	0.0	5,915.7	5,899.1	463.3	217.0	398.0	0.0	0.0	85,882.6
Biogenic fuels	27,558.9	0.0	4,107.3	0.0	0.0	0.0	0.0	0.0	0.0	31,666.2
Scope 2 emissions (tCO₂eq)	65,253.1	164,046.9	10,718.9	7,853.7	1,444.9	768.6	9,373.9	40,372.1	317.2	300,149.3
Electricity or steam acquired from third parties	65,253.1	164,046.9	10,718.9	7,853.7	1,444.9	768.6	9,373.9	40,372.1	317.2	300,149.3
Scope 3 emissions (tCO₂eq)	33,095.3	300.6	2,546.5	1,830.9	498.7	205.4	2.0	364.6	4.1	38,848.1
Purchased items and services	16,107.1	300.6	1,463.3	11.1	89.9	56.0	0.2	364.6	4.1	18,396.9
Waste generated in operations	16,988.2	0.0	1,083.2	1,819.8	408.8	149.4	1.8	0.0	0.0	20,451.2
Total	180,758.1	164,347.5	20,771.9	15,583.7	2,741.7	1,946.9	14,358.1	40,736.7	463.8	441,708.37

GRI 305-7 ATMOSPHERIC EMISSIONS

	Spain	Algeria	Czech Republic	Egypt	Italy	Portugal	United Arab Emirates	Saudi Arabia	France	Total
2020										
T NOx	46.44	0	7.85	0	1.45	2.24	25.33	0	0.77	84.1
T SOx	20.5	0.0	3.4	0.0	0.7	1.0	10.2	0.0	0.4	36.2
2021										
T NOx	40.3	0	6.5	0	1.5	0.3	19.9	0	0.3	68.8
T SOx	7.3	0.0	1.3	0.0	0.3	0.1	0.3	0.0	0.1	9.2

GRI 401-1 RECRUITMENT BY GENDER, AGE AND REGION

2021	Spain			Europe			MENA			Latin America		
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total
New hires	574	161	735	97	51	148	77	7	84	77	58	135
Below 35	257	99	356	43	28	71	56	7	63	48	43	91
Between 35 and 55	290	57	347	47	23	70	20	-	20	28	15	43
Over 55	7	5	32	7	-	7	1	-	1	1	-	1

GRI 401-1 VOLUNTARY STAFF TURNOVER BY GENDER, AGE AND REGION

2021	Spain			Europe			MENA			Latin America		
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total
Voluntary turnover rate	130	63	193	38	19	57	33	4	37	21	23	44
Below 35	49	23	72	8	6	14	25	4	29	10	14	24
Between 35 and 55	76	38	114	26	13	39	8	-	8	9	8	17
Over 55	5	2	7	4	-	4	-	-	-	1	1	3

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

Aspect*	2020			2021			% chg. 21/20		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Employees who have had right to parental leave	174	47	221	184	39	223	6%	-17%	1%
Employees who have taken parental leave	174	47	221	184	39	223	6%	-17%	1%
Employees returning to work after taking parental leave	174	47	221	184	39	223	6%	-17%	1%
Employees returning to work after taking parental leave and remain employees 12 months after returning	174	47	221	180	38	218	3%	-19%	-1%
Return rate	100%	100%	100%	100%	100%	100%	-	-	-
Retention rate	100%	100%	100%	98%	97%	98%	-0.02	-0.03	-0.02

*Exclusive data in Spain.

BREAKDOWN OF STRATEGIC LINES BY COUNTRY

SL2P1.1 % 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).

SL2P1.2 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
SL2P1.1	2023	<= 27%	30.3%	13.4%	15.7%	37.7%	31%	29.3%
SL2P1.2	2023	<= 12	13.5	3	5.8	20.3	3.9	12.1

SL2P2.2 % 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).

SL2P2.3 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).

SL2P2.4 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).

SL2P2.5 % vehicles with low CO₂ emissions divided by the total vehicle fleet.

Indicator	Target year	Target	Spain	Czech Republic	France	Italy	Portugal	Saudi Arabia	Algeria	Egypt	United Arab Emirates	Total
SL2P2.2	2030	50%	55.5%	28.5%	0	0	0	0	0	0	0	32
SL2P2.3	2023	3% (vs 2020)	0.38	0.13	0.33	0.63	0.36	1.25	0.86	N/A	N/A	0.54
SL2P2.4	2023	3% (vs 2020)	0.66	0.75	N/A	2.4	0.98	N/A	N/A	0.57	15.9	0.7
SL2P2.5	2030	100%	7%	ND	ND	ND	ND	ND	ND	ND	ND	ND