Table of GRI indicators and table linking to the areas of Italian Legislative Decree no. 254/2016

Below is the table of GRI indicators reported.

Table of GRI indicators

Declaration of use	The Italgas Group submitted a report in compliance with the GRI Standards for the period 01.01.2022-31.12.2022
Use of GRI 1 GRI 1 - Fundamental Principles - 2021 Version	
Relevant GRI industry standards GRI 11: Oil and Gas Sector 2021	

GRI standard	Indicator	Page/disclosure	Omissions	GRI sector reference standard
General Disc	losures			
	2-1 Organizational Details	Cover, pages 19, 25		
	2-2 Entities included in the organisation's sustainability reporting	Pages 6, 19		
GRI 2: General Disclosures 2021	2-3 Reporting period, frequency and contact point	Page 19 This document was published on 20th April 2023. For any information regarding this document you can write to: sustainability@ italgas.it		
	2-4 Restatements of information	Page 19 2020 and 2021 Scope 3 GHG - Supply chain emissions were recalculated using a new and more specific methodology that uses emission factors requested directly from suppliers. More details on pages 146-147, 207 (sec. "Scope 3 emissions" in Sec. 6.1.2 and box "Supply-chain emissions analysis" in 6.3.3)		
	2-5 External assurance	Pages 19, 50, 246-250		
	2-6 Activities, value chain and other business relationships	Pages 25-27, 86-87, 203-213		
	2-7 Employees	Pages 169-170		
	2-8 Workers who are not employees	As at 31 December, the Group had 9 interns and 4 temporary workers in Italy and 198 subcontractors in Greece.		
	2-9 Governance structure and composition	Pages 45-48 For further information, please refer to the Report on Corporate Governance and Ownership Structure		

GRI standard	Indicator	Page/disclosure	Omissions	GRI sector reference standard
	2-10 Nomination and selection of the highest governance body	Pages 45-48 For further information, please refer to the Report on Corporate Governance and Ownership Structure		
	2-11 Chair of the highest governance body	Pages 45-48 For further information, please refer to the Report on Corporate Governance and Ownership Structure		
	2-12 Role of the highest governance body in overseeing the management of impacts	Pages 48-49 For further information, please refer to the Report on Corporate Governance and Ownership Structure		
	2-13 Delegation of responsibility for managing impacts	Page 49 For further information, please refer to the Report on Corporate Governance and Ownership Structure		
	2-14 Role of the highest governance body in sustainability reporting	Page 48 For further information, please refer to the Report on Corporate Governance and Ownership Structure		
	2-15 Conflicts of Interest	Page 77 For further information, please refer to the Report on Corporate Governance and Ownership Structure		
CDI 2:	2-16 Communication of critical concerns	Pages 70-71 For further information, please refer to the Report on Corporate Governance and Ownership Structure		
GRI 2: General Disclosures 2021	2-17 Collective knowledge of the highest governance body	Pages 48-49 Please refer to the Report on Corporate Governance and Ownership Structure		
	2-18 Evaluation of the performance of the highest governance body	For further information, please refer to the Report on Corporate Governance and Ownership Structure		
	2-19 Remuneration policies	Please refer to the Report on the 2023 Remuneration Policy and 2022 Compensation Paid		
	2-20 Process to determine remuneration	Please refer to the Report on the 2023 Remuneration Policy and 2022 Compensation Paid		
	2-21 Annual total compensation ratio	Page 181 For further information please refer to "Report on the 2023 Remuneration Policy and 2022 Compensation Paid" where an in-depth description of the calculation methodologies of the indicator is also included These values are defined according to Consob Table in column 1 "Fixed compensation" and column 6 "Total" of Table 1 "Compensation paid to directors, statutory auditors and key management personnel.	Not available	
	2-22 Statement on sustainable development strategy	Pages 11-13		
	2-23 Policy commitments	Pages 2, 42-43, 70-71		
	2-24 Embedding policy commitments	Pages 70-71		

GRI standard	Indicator	Page/disclosure	Omissions	GRI sector reference standard
	2-25 Processes to remediate negative impacts	Pages 70-71		
	2-26 Mechanisms for seeking advice and raising concerns	Pages 70-71		
GRI 2: Informativa Generale 2021	2-27 Compliance with laws and regulations	The monetary value of significant ¹⁴⁰ penalties for instances of non-compliance with laws and regulations that were paid during 2022 amounted to approximately 276,000 euros. This value refers to a total of 8 cases, all of which occurred during the current reporting period. During 2022, there was no case of non-monetary penalties.		
	2-28 Membership associations	Pages 196-202		
	2-29 Approach to stakeholder engagement	Pages 20-23		
	2-30 Collective bargaining agreements	100% of employees in Italy and 91.1% of employees in Greece are covered by collective labour agreements. This implies that 98.8% of employees at 31.12.2022 were covered by collective labour agreements.		
Material Topic	cs			
GRI 3: 2021	3-1 Process to determine material topics	Pages 20-23		
material topics	3-2 List of material topics	Pages 22-23		
Economic Per	rformance			
GRI 3: 2021 material topics	3-3 Management of material topics	Page 217		
	201-1 Direct economic value generated and distributed	Page 217		11.14.2, 11.21.2
GRI 201: Economic Performance	201-4 Financial assistance received from government	Please refer to the table "Public grants received" in section "b - Consolidated Financial Statements". In addition, during 2022 Italgas benefited from the following tax reliefs and tax deductions: energy and gas tax credit for € 0.6 million, investment credits for € 3.2 million, art bonus for € 0.1 million, energy savings deduction for € 0.1 million 141		11.21.3
Anti-corrupti	on			
GRI 3: 2021 material topics	3-3 Management of material topics	Pages 75-77		
	205-1 Operations assessed for risks related to corruption	During 2022, all company activities were analysed and 56% of these (40 out of 71) were considered as possible areas of corruption risk		11.20.2
GRI 205: Anti-corruption	205-2 Communication and training on anti-corruption policies and procedures	Page 75		11.20.3
	205-3 Confirmed incidents of corruption and actions taken	No incidents of corruption were recorded during the three-year period between 2020 and 2022		11.20.4

^{140.} Penalties, fines and sanctions with a value of \leq 10 thousand or more. The sanctions mainly refer to penalties for late payment of taxes related to government concessions.

^{141.} The values for energy and gas tax credits and investment credits (not used) refer to the estimated values of the tax benefit for the Group in 2022.

GRI standard	Indicator	Page/disclosure	Omissions	GRI sector reference standard
	207-1 Approach to tax	Pages 217-218		11.21.4
	207-2 Tax governance, control and risk management	Page 218		11.21.5
GRI 207: Tax	207-3 – Stakeholder engagement and management of concerns related to tax	Pages 218-219		11.21.6
	207-4 Country-by-country reporting	Page 219		11.21.7
Energy				
GRI 3: 2021 material topics	3-3 Management of material topics	Page 139		
	302-1 Energy consumption within the organization	Page 150		11.1.2
GRI 302: Energy	302-2 Energy consumption outside of the organisation		Not available	11.1.3
	302-3 Energy intensity	Page 151		11.1.4
	302-4 Reduction of energy consumption	Page 147		
Water withdra	awals and discharges			
GRI 3: 2021 material topics	3-3 Management of material topics	Page 139		
GRI 303: Water	303-1 Interactions with water as a shared resource	Pages 149-150		11.6.2
	303-2 Management of water discharge-related impacts	Pages 149-150		11.6.3
and Effluents	303-3 Water withdrawals	Page 152		11.6.4
	303-4 Water discharge	Pages 152-153		11.6.5
	303-5 Water consumption	Page 153		11.6.6
Emissions				
GRI 3: 2021 material topics	3-3 Management of material topics	Page 139		
	305-1: Direct (Scope 1) GHG emissions	Page 153 Losses from venting can be considered residual, while there are no pneumatic or unburned material losses.		11.1.5
	305-2: Energy indirect (Scope 2) GHG emissions	Page 153		11.1.6
GRI 305: Emissions	305-3: Other indirect (Scope 3) GHG emissions	Page 153		11.1.7
	305-4 GHG emissions intensity	Page 153		11.1.8
	305-5 Reduction of GHG emissions	Page 147		11.2.3
	305-7 Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	Page 153 SO _x and COV emissions are not considered significant		11.3.2

GRI standard	Indicator	Page/disclosure	Omissions	GRI sector reference standard
Waste				
GRI 3: 2021 material topics	3-3 Management of material topics	Page 139		
	306-1 Waste generation and significant waste-related impacts	Pages 148-149		11.5.2
CDI 706 W	306-2 Management of significant waste-related impacts	Pages 148-149		11.5.3
GRI 306: Waste	306-3 Waste generated	Page 154		11.5.4
	306-4 Waste diverted from disposal	Page 154		11.5.5
	306-5 Waste directed to disposal	Page 154		11.5.6
Supplier envi	ronmental assessment			
GRI 3: 2021 material topics	3-3 Management of material topics	Pages 203-213		
GRI 308-1: Supplier environmental assessment	308-1 – New suppliers that were screened using environmental criteria	Pages 212-213		
Employment				
GRI 3: 2021 material topics	3-3 Management of material topics	Pages 168-176, 182-185		
	401-1 New employee hires and employee turnover	Pages 171-176		11.10.2
GRI 401: Employment	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Standard benefits that are provided to full-time employees of the organisation are also provided to part-time or temporary employees		11.10.3
	401-3 Parental leave	Pages 184-185		11.10.4

GRI standard	Indicator	Page/disclosure	Omissions	GRI sector reference standard
Health and sa	Ifety in the workplace			
GRI 3: 2021 material topics	3-3 Management of material topics	Pages 166-168		
	403-1 Occupational Health and Safety Management System	Pages 166-168		11.9.2
	403-2 Hazard identification, risk assessment, and incident investigation	Pages 166-168		11.9.3
	403-3 Occupational health services	Pages 166-168		11.9.4
	403-4 Worker participation, consultation, and communication on occupational health and safety	Pages 166-168		11.9.5
	403-5 Worker training on occupational health and safety	Pages 166-168, 178-179		11.9.6
GRI 403: Health and Safety	403-6 Promotion of worker health	Pages 166-168		11.9.7
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Pages 166-168		11.9.8
	403-8 Workers covered by an occupational health and safety management system	All Italgas Group employees, regardless of the type of contract, are covered by occupational health and safety management systems		11.9.9
	403-9 Work-related injuries	Pages 167-168		11.9.10
	403-10 Work-related ill health	In the last three years, only one case of work-related illness occurred in 2021		11.9.11
Training and	Education			
GRI 3: 2021 material topics	3-3 Management of material topics	Pages 176-181		
	404-1 Average hours of training per year per employee	Page 179		1.10.6, 11.11.4
GRI 404: Training and Education	404-2 Programmes for upgrading employee skills and transition assistance programmes	Pages 176-181		11.10.7
Diversity and	equal opportunities			
GRI 3: 2021 material topics	3-3 Management of material topics	Pages 185-190		
GRI 405:	405-1 Diversity of governance bodies and employees	Pages 46, 187		11.11.5
Diversity and equal opportunities	405-2 Ratio of basic salary and remuneration of women to men	Page 189		11.11.6

GRI standard	Indicator	Page/disclosure	Omissions	GRI sector reference standard
Non-Discrimi	nation			
GRI 3: 2021 material topics	3-3 Management of material topics	Pages, 182, 185.190		
GRI 406: Non- Discrimination	406-1 Incidents of discrimination and corrective actions taken	Page 182		1.11.7
Child Labour				
GRI 3: 2021 material topics	3-3 Management of material topics	Pages 203-213		
GRI 408: Child Labour	408-1 Operations and suppliers at significant risk for incidents of child labor	To become part of the Italgas Group supply chain it is necessary to accept the principles of the Group's Code of Ethics, as well as the Code of Ethics of the Italgas Suppliers and the Ethics and Integrity Agreement, in compliance with our Organisational Model 231. All suppliers are required to meet important criteria in terms of human and labour rights through the acceptance of all policies, including the Italgas' Human Rights Policy. No supplier has been identified as having significant risk for incidents of child labour.		
Forced or Cor	mpulsory Labour			
GRI 3: 2021 material topics	3-3 Management of material topics	Pages 203-213		
GRI 409: Forced or Compulsory Labour	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	To become part of the Italgas Group supply chain it is necessary to accept the principles of the Group's Code of Ethics, as well as the Code of Ethics of the Italgas Suppliers and the Ethics and Integrity Agreement, in compliance with our Organisational Model 231. All suppliers are required to meet important criteria in terms of human and labour rights through the acceptance of all policies, including the Italgas' Human Rights Policy. No supplier has been identified as having significant risk for incidents of forced or compulsory labour.		11.12.2
Supplier Socia	al Assessment			
GRI 3: 2021 material topics	3-3 Management of material topics	Pages 203-213		
GRI 414:	414-1 New suppliers that were screened using social criteria	Pages 212-213		11.12.3, 11.10.8
Supplier Social Assessment	414-2 Negative social impacts in the supply chain and actions taken	Pages 205-207		11.10.9

GRI standard	Indicator	Page/disclosure	Omissions	GRI sector reference standard
Public Policy				
GRI 3: 2021 material topics	3-3 Management of material topics	Pages 196-202		
GRI 415: Public Policy	415-1 Political contributions	Pages 201-202 As envisaged by the Code of Ethics, Italgas does not make any direct or indirect contribution in any form to political parties, movements, committees, political organisations or trade unions, nor to their representatives and candidates, except for those specifically mandated by applicable laws and regulations.		11.22.2
Customer He	alth and Safety			
GRI 3: 2021 material topics	3-3 Management of material topics	Pages 161-162		
GRI 416: Customer Health and Safety	416-1 Assessment of the health and safety impacts of product and service categories	Page 162		11.3.3
Customer Pri	vacy			
GRI 3: 2021 material topics	3-3 Management of material topics	Pages 78-81		
GRI 418: Customer Privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Pages 78-81		

GRI standard	Indicator	Page/disclosure	Omissions	GRI sector reference standard
Additiona	ıl topics required b	y the GRI Sector standard		
Climate adap	tation, resilience and trans	sition		
GRI 201: Economic performance	201-2 Financial implications and other risks and opportunities due to climate change	Refer to the TCFD Report 2021 - Driving innovation for energy transition ¹⁴²		11.2.2
Employment	practices			
GRI 402: Labour/ Management Relations	402-1 Minimum notice periods regarding operational changes	The applicable laws, contracts and company agreements provide for notice periods in the event of intra-group staff transfers as a result of operational and organisational changes. The Group complies with these provisions		11.10.5
Market Preser	nce			
GRI 202: Market Presence	202-2 Proportion of senior management hired from the local community	100% of senior managers working in Italy are Italian, while 94% of senior managers working in Greek offices are Greek.		11.11.2, 11.14.3
Freedom of A	ssociation and Collective	Bargaining		
GRI 407: Freedom of Association and Collective Bargaining	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Given the geographic perimeter in which the Italgas Group operates, there are no company activities where the right to freedom of association and collective bargaining could be at risk		11.13.2
Economic im	pacts			
	203-1 Infrastructure investments and services supported	Pages 88-90		11.14.4
GRI 203: Indirect Economic Impacts	203-2 Significant indirect economic impacts	Through its infrastructure investments, the Group generates a positive impact on the region in terms of indirect economic impacts. Furthermore, the Sustainable Value Creation Plan is structured so that its actions generate positive medium- to long-term capital impacts.		11.14.5
GRI 204: Practices ofprocurement	204-1 Proportion of spending on local suppliers	Page 204		11.14.6

GRI standard	Indicator	Page/disclosure	Omissions	GRI sector reference standard
Local comm	unities			
	413-1 Operations with local community engagement, impact assessments, and development programmes	For its gas and water distribution activities, the Group is not required, to conduct environmental impact assessments pursuant to Directive 2011/92/EU. This reflects the substantial non-relevance of		11.15.2
GRI 413: Local communities	413-2 Operations with significant actual and potential negative impacts on local communities			11.15.3
Anti-compet	itive Behaviour			
	206-1 Legal actions for anti-competitive behaviour, anti-trust activities and monopoly practices	During the year, there were no actions related to anti-trust issues or pertaining to anti-competitive behaviour		11.19.2

Issues in relevant GRI Industry Standards established as non-material		
Issue	Explanation	
GRI 11: Oil and Gas Sector 2021		
Biodiversity	See the section on "Materiality Analysis" under "Methodological Note".	
Closure and rehabilitation	Gas distribution activities are managed through concessions.	
Asset integrity and critical incident management	Refer to Section "6.2.1 Improving the quality of life and ensuring the safety of citizens". Based on the Group's activities, no risks and events related to significant spills have been identified.	
Land and resource rights	The Italgas Group's activities take place in urbanised areas with limited impact on the exploitation of natural resources related to the land occupied.	
Rights of indigenous peoples	The Group operates in areas where there are no indigenous populations ¹⁴³ .	
Conflict and security	The Group does not operate in geographical areas identified as "at risk of conflict".	

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

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

Reconciliation table						
Minimum elements envisaged by Italian Legislative Decree no. 254/2016	Document chapters/ paragraphs	Capital and material topics	Indicators			
Corporate management model and organisation of the business activities	Methodological note 1. Value creation process in the Italgas Group (paragraphs 1.1 Corporate identity, 1.2 Business model and 1.3 External context, markets and Italgas share) 3. Governance, risks and opportunities (paragraphs 3.1 Governance, 3.3 The internal control system and 3.4 Ethics and compliance) 4. Summary data and information (paragraph 4.3 Operating performance)	Responsible governance and risk management Corporate identity Compliance, transparency and fight against corruption Relationship capital Human capital	405-1 – Diversity of governance bodies and employees			
Policies practised by the company	2. Strategy and forward-looking vision 5. Builders of the future (sections 5.1 Italgas for the future of the planet 5.2 Italgas for the future of people 5.3 Italgas for a sustainable future together)					
Risk management	Methodological note (paragraph "Materiality analysis") 3. Governance, risks and opportunities (paragraph 3.2 Risk management)	Responsible governance and risk management				
Use of energy resources Greenhouse gas emissions and polluting emissions into the atmosphere Impact on the environment or other relevant environmental risk factors	6. Builders of the future (section 1 Italgas for the future of the planet)	Network innovation and digitisation Adoption of circular economy principles Management of ecosystems and biodiversity Energy transition and fight against climate change Natural capital	302-1 – Energy consumed within the organization 302-3 – Energy intensity 302-4 – Reduction of energy consumption 303-1 - Interactions with water as a share resource 303-2 - Management of water discharge-related impacts 303-3 – Water withdrawals 303-4 – Water discharge 303-5 – Water consumption 305-1 – Direct (Scope 1) GHG emissions 305-2 – Indirect (Scope 2) GHG emission from energy consumption 305-3 – Other indirect (Scope 3) GHG emissions 305-4 – GHG emissions intensity 305-5 – Reduction in GHG emissions 305-7 – Nitrogen oxides (NO_X), sulfur oxides (SO_X), and other significant emissions 306-1 – Waste generation and significant waste-related impacts 306-2 – Management of significant waste-related impacts 306-3 – Waste generated 306-4 – Waste sent for recovery 306-5 – Waste for disposal			

Reconciliation table						
Minimum elements envisaged by Italian Legislative Decree no. 254/2016	Document chapters/ paragraphs	Capital and material topics	Indicators			
Impact on health and safety or other relevant health risk factors Personnel management Action taken to prevent discriminatory action or behaviour	6. Builders of the future (Section 5.2 Italgas for the future of people	Protection, inclusion, development and well-being of human resources Human capital	202-2 – Proportion of senior management hired from the local community 401-1 – New hires and turnover 401-2 – Benefits provided to full-time employees that are not provided to temporary or part-time employees 402-1 – Minimum notice periods regarding operational changes 403-9 – Work-related injuries 403-10 – Work-related ill health 405-1 – Diversity of governance bodies and employees 405-2 – Ratio of basic salary and remuneration of women to men 401-3 – Parental leave 404-1 – Average hours of training per yea per employee 404-2 – Programmes for upgrading employee skills and transition assistance programmes 406-1 – Incidents of discrimination and corrective actions taken			
Social (including those relating to the supply chain and subcontracting and respect for human rights)	3. Governance, risks and opportunities (paragraph 3.4 Ethics and compliance) 4. Summary data and information (paragraph 4.2 Key data) 5. Builders of the future (Sections 5.2 Italgas for the future of people, 5.3 Italgas for a sustainable future together, 5.4 Business outlook (economic-financial)) 6. Comment on the economic and financial results and other information (paragraph 6.2 Comment on the economic and financial results)	Network development Network innovation and digitisation Safety of the networks, assets and people Sustainable supply chain management Service quality and customer satisfaction Network cybersecurity Dialogue and creation of value on the territory Generation of economic value and ESG finance Intellectual capital Manufactured capital Relationship capital Financial capital	308-1 – New suppliers that were screened using environmental criteria 414-1 – New suppliers that were screened using social criteria 414-2 – Negative social impacts in the supply chain and actions taken 416-1 – Assessment of the health and safety impacts of product and service categories 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data 201-1 – Direct economic value generated and distributed 201-4 – Financial assistance received from government Non-GRI indicator – Value of sponsorships and donations 207-1 – Approach to tax 207-2 – Tax governance, control and risk management 207-3 – Stakeholder engagement and management of concerns related to tax 207-4 – Country-by-country reporting 2-6 Activities, value chain and other business relationships			

December 1981						
Reconciliation table						
Minimum elements envisaged by Italian Legislative Decree no. 254/2016	Document chapters/ paragraphs	Capital and material topics	Indicators			
Respect for human rights	2. Strategy and forward-looking vision 6. Builders of the future (Sections 6.2 Italgas for the future of people, 6.3 Italgas for a sustainable future together)	Protection, inclusion, development and well-be- ing of human resources	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk 408-1 Operations and suppliers at significant risk for incidents of child labor 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor 414-1 – New suppliers that were screened using social criteria 414-2 Negative social impacts in the supply chain and actions taken			
		Sustainable supply chain management				
		Respect for human rights				
		Relationship capital Human capital				
Fight against both active and passive corruption	3. Governance, risks and opportunities (paragraph 3.4 Ethics and compliance)	Compliance, transparency and fight against corruption Relationship capital	205-1 Operations assessed for risks related to corruption 205-2 – Communication and training on anti-corruption policies and procedures 205-3 – Confirmed incidents of corruption and actions taken			

