



2i Rete
Gas

2024 SUSTAINABILITY PLAN REVIEW Summary

Milan

Approved by the BoD* of 2i
Rete Gas on May 23, 2024

*Board of Directors

REVIEW OF THE PLAN

- The Sustainability Plan is reviewed **annually** subject to **updating the Materiality analysis and reporting on the results which are consolidated as of 31 December of the previous year.**
- This task entails **weighting** as well as **evaluating performances in relation to the results achieved as benchmarked against the established KPIs and in accordance with the guidelines previously set.** This phase also allows **some goals and/or projects to be revisited** or **additional goals to be included**, possibly following the identification of new material topics related to sustainability as well as with a view to meeting any new emerging needs.
- The results arising from the process of setting new goals, together with the definition of the initiatives (i.e. lines of action and projects) required to achieve them, are **integrated after the publication of the NFD** and are subsequently **consolidated in the Review of the Plan to be submitted for approval by the Board of Directors.**



REVIEW PROCESS

- In 2024 the Sustainability Plan review process was carried out in accordance with the following guidelines:



overall review of the goals that were either **integrated, reformulated or confirmed**, depending on the specific case.



classification, according to the positive and negative, actual and potential impacts that the Group generates or may generate on the economy, environment and people, of the goals to be considered as **“Main”** or **“Secondary”** (since functional to the achievement of the “Main” ones, or because nowadays related to well established supervision approaches and/or to projects which, started in the previous years, are about to be finalised).



exploring, regarding **initiatives and lines of action** previously scheduled according to a short-term deadline (as of 2024 or 2025), the **opportunity of evaluating eventually further developments**, fixing whenever appropriate **longer-term deadlines** and setting quantitatively measurable **interim targets**.



specifying in certain cases, for monitoring purposes, the **KPIs** to be taken into account, considering both internal assessments and benchmark analysis.

STRUCTURE OF THE PLAN REVIEWED IN 2024



Prerequisites



For 2i Rete Gas the prerequisites, i.e. issues that are considered to be crucial to ensuring a responsible management of business activities are:

- **regulatory compliance**
- **ethics and anti-corruption**
- **listening to stakeholder**
- **creating sustainable economic value**

Listening to stakeholder

Compliance with laws and regulations

Business ethics and anti-corruption

Creating sustainable economic value

2i Rete Gas continues to considerate **ESG factor integration into the Group governance** as a cross-cutting material topic.

Review 2024 - Main Goals



PREREQUISITE: Compliance with laws and regulations

Main Goal	Initiatives/projects/lines of action	KPI	Deadline	Target 2024	Target 2025	Target 2026	Medium/long term Target
Ensuring an adequate Coverage Audit on Headquarters and Territorial departments and a significant intensity of actions	<p>Three-year period audit planning (rolling) based on Risk Analysis and on the checks coming from the inspections</p> <p>Development of the review activity through Audit and Follow-Up projects</p> <p>Use of Continuous Audit activity to improve the effectiveness of the Audit function.</p>	<ul style="list-style-type: none"> • % of Risk Analysis Coverage on the total of Subsidiaries and Corporate Functions present in the organisation from 2014 until the KPI deadline. This is the percentage of Subsidiaries and Corporate Functions subject to Risk Analysis at least once before the deadline compared to the total of Subsidiaries/Corporate Functions existing as at 1 January 2024. 	2024	2014 - 2024 Period A) Risk Analysis Coverage on the total of Subsidiaries / Corporate Functions: 100%.			
		<ul style="list-style-type: none"> • % of Internal Audit activities (Audits and Follow-Ups) on the total of Subsidiaries and Corporate Functions present in the organisation from 2014 until the KPI deadline. This is the percentage of Subsidiaries and Corporate Functions subject to auditing activity at least once in the period compared to the total of Subsidiaries/Corporate Functions existing as at 1 January 2024. 	2024 and 2026	2014 - 2024 Period B) Coverage of Internal Audit activities (Audits and Follow-Ups) on the total of Subsidiaries / Corporate Functions: 97%.		2014 - 2026 Period B) Coverage of Internal Audit activities (Audit and Follow Up) on the total of Subsidiaries / Corporate Functions: 100%.	
		<ul style="list-style-type: none"> • Average intensity index for Risk Analysis activity, i.e. how many Risk Analysis updates have been carried out on the same company from 2014 until the KPI deadline. 	2024, 2025 and 2026	2014 - 2024 Period C) Average intensity index for Risk Analysis (average number of Risk Analysis updates carried out) on the total of Subsidiaries / Corporate Functions: 9.5 times	2014 - 2025 Period C) Average intensity index for Risk Analysis (average number of Risk Analysis updates carried out) on the total of Subsidiaries / Corporate Functions: 10.5 times	2014 - 2026 Period C) Average intensity index for Risk Analysis (average number of Risk Analysis updates carried out) on the total of Subsidiaries / Corporate Functions: 11.5 times	
		<ul style="list-style-type: none"> • Average intensity index, i.e. how many Audits and Follow-Ups were carried out on average for each Subsidiary / Corporate Function from 2014 until the KPI deadline, with reference to the Group organisational structure existing as at 1 January 2024. 	2024, 2025 and 2026	2014 - 2024 Period D) Average intensity index (average number of Audits and Follow-Ups conducted on the same Subsidiary / Corporate Function): Audit and FU: 3.8 times	2014 - 2025 Period D) Average intensity index (average number of Audits and Follow-Ups conducted on the same Subsidiary / Corporate Function): Audit and FU: 4 times	2014 - 2026 Period D) Average intensity index (average number of Audits and Follow-Ups conducted on the same Subsidiary / Corporate Function): Audit and FU: 4.2 times	

Review 2024 - Main Goals



PREREQUISITE: Business ethics and anti-corruption

Main Goal	Initiatives/projects/lines of action	KPI	Deadline	Target 2024	Target 2025	Target 2026	Medium/long term Target
Consolidating the business ethics and anti-corruption culture	Integration of ESG oversight in the Organisation, Management and Control Model pursuant to Italian Legislative Decree 231	<ul style="list-style-type: none"> Supervision and monitoring of the regulation development applicable to the adopted Organisation, Management and Control Model 	2024, 2025 and 2026	Updating/preservation of the ESG oversight in the Organisation, Management and Control Model pursuant to Italian Legislative Decree 231	Monitoring and preservation (if necessary) of the ESG oversight in the Organisation, Management and Control Model pursuant to Italian Legislative Decree 231	Monitoring and updating/preservation (if necessary) of the ESG oversight in the Organisation, Management and Control Model pursuant to Italian Legislative Decree 231	



PREREQUISITE: Listening to stakeholders

Main Goal	Initiatives/projects/lines of action	KPI	Deadline	Target 2024	Target 2025	Target 2026	Medium/long term Target
Developing stakeholder external engagement activities	Roll-out of the Materiality Analysis with an inclusive approach	<ul style="list-style-type: none"> Materiality Analysis with an inclusive approach 	2024, 2025 and 2026	IRO Determination Double Materiality	IRO Update Double Materiality	IRO Update Double Materiality	
	Increase in the number of meetings on ESG topics and performance with shareholders, rating agencies and third parties	<ul style="list-style-type: none"> No. of meetings with shareholders (Ardian-APG and F2i) No. of meetings with rating agencies (ESG or traditional) 	2024, 2025 and 2026	<ul style="list-style-type: none"> No. 1 meeting with shareholders (Ardian-APG and F2i) No. 2 meetings with rating agencies (ESG or traditional) 	<ul style="list-style-type: none"> No. 1 meeting with shareholders (Ardian-APG and F2i) No. 2 meetings with rating agencies (ESG or traditional) 	<ul style="list-style-type: none"> No. 1 meeting with shareholders (Ardian-APG and F2i) No. 2 meetings with rating agencies (ESG or traditional) 	

CROSS-CUTTING MATERIAL TOPIC: ESG factors integration into the Group governance

Main Goal	Initiatives/projects/lines of action	KPI	Deadline	Target 2024	Target 2025	Target 2026	Medium/long term Target
Overseeing the governance of ESG factors	Definition, drafting and release of further policies and procedures that may arise from the identification of gaps within ESG Rating Agency assessments	<ul style="list-style-type: none"> Monitoring regulatory developments and governance compliance 	2024, 2025 and 2026	Opportunity analysis (identification of possible gaps) CSDD and implementing regulations	Opportunity analysis (identification of possible gaps) CSDD	Opportunity analysis (identification of possible gaps) CSDD	

Stimulate everyone's contribution



COMMITMENT

2i Rete Gas is committed to putting **people** at the heart of its business, ensuring their respect, encouraging their engagement and development in terms of their **ability to contribute** and promoting a culture based on **diversity empowerment, inclusive approaches** and **exchange**, so that everyone can unleash their full potential and continue to enhance their skills, contributing responsibly and proudly to the improvement of company performance, by:

IMPLEMENTATION PRINCIPLES

- **respecting human rights and inalienable rights** in the conduct of the company's business and along the value chain, as well as **constitutional principles of parity and equality**;
- the recognition of **equal opportunities** for all employees, also with a view to pursuing **gender equality** and supporting **women's empowerment** and the repudiation of all forms of discrimination, rather viewing **diversity** as a source of value;
- promoting the **development of skills, experience sharing** and **knowledge exchange** through open discussion, as well as implementing a **merit-related** policy based on the assessment of human resources' conduct, efforts, achievements and self-development;
- **listening, dialogue** and **communication** endeavours with a view to encouraging **participation** and **empowerment**;
- **facilitating** employees' **worklife balance**, by increasing flexibility while reducing conditions of vulnerability;
- protecting the **health** and **safety** of its employees and collaborators.

MATERIAL TOPICS

Management, development and engagement of human capital

Safeguarding health and safety

Diversity, inclusion and welfare

Review 2024 - Main Goals



MATERIAL TOPIC: Management, development and engagement of human capital

Main Goal	Initiatives/projects/lines of action	KPI	Deadline	Target 2024	Target 2025	Target 2026	Medium/long term Target
Increasing people included in incentive schemes / plans with individual targets	Progressive increase in the % of people included in incentives schemes / plans with individual targets	• % managers (Q-8-7) included in incentive schemes on managers scope (D/Q/8/7)	2024, 2025 and 2026	>55%	>60%	65%	
Defining individual development plans for people with growth potential	Formalization of individual development plans for people with growth potential	• % of development plans formalized to young graduates under 40 (accordingly to the shown potential)	2024, 2025 and 2026	≥30%	≥35%	40%	
Overseeing core business / technical skills	Retention and oversight of internal technical skills by means of training initiatives addressed to technical personnel / blue collars	• Almost 25 average annual hours addressed to technical personnel / blue collars	2024, 2025 and 2026	≥25	≥25	≥26	
Overseeing and improving the satisfaction indicator about the corporate climate (VSLC indicator)	Regular improvement of the satisfaction indicator about the corporate climate (VSLC indicator) arising from the work-related stress assessment survey	• Improvement of the VSLC indicator	2024, 2025 and 2026			Improvement of the 2026 VSLC indicator compared to the 2023 VSLC indicator	



MATERIAL TOPIC: Diversity, inclusion and welfare

Main Goal	Initiatives/projects/lines of action	KPI	Deadline	Target 2024	Target 2025	Target 2026	Medium/long term Target
Increasing women in positions of responsibility	Increasing evaluation of female resources to cover responsibility and coordination positions, in accordance with the certification process pursuant to the UNI PDR 125 standard	• No. of women with managerial-coordination positions (No. of managerial-coordination positions within the company)	2024, 2025 and 2026	16%	20%	re-evaluation based on the development of the organisation and the commitments set in the UNI PDR 125 Strategic Plan	26% (2028)
Improving the % of welfare services subscription	Increase in the % of welfare services users	• Progressive increase of the beneficiaries over the years	2024, 2025 and 2026	55%	65%	Re-perform in relation to the evolution of applicable legislation	95% (2028)
Implementing gender equality policies	Attaining UNI PDR 125 certification	• Attainment of certification	2024, 2025 and 2026	UNI PDR 125 certification	Maintenance of certification	Maintenance of certification	



MATERIAL TOPIC: Safeguarding health and safety

Main Goal	Initiatives/projects/lines of action	KPI	Deadline	Target 2024	Target 2025	Target 2026	Medium/long term Target
Consolidating the reduction trend in accident rates (ASR-Accident Severity Rate and AFR-Accident Frequency Rate) by deploying prevention initiatives	Maintaining AFR levels below the target	• Three-year trend of the rate	2024, 2025 and 2026	≤ 3	≤ 3	≤ 3	≤ 3 (LT)
	Maintaining ASR levels below the target	• Three-year trend of the rate	2024, 2025 and 2026	≤ 0,15	≤ 0,15	≤ 0,15	≤ 0.15 (LT)

Ensure efficiency, quality and safety



COMMITMENT

Zi Rete Gas is committed to managing its **assets** by endeavouring on a daily basis in order to guarantee the **best service to its clients** by achieving **incremental standards of technical and commercial quality**, while at the same time pursuing **operation efficiency and cost-effectiveness** criteria by:

IMPLEMENTATION PRINCIPLES

- pursuing **ongoing improvement of the supervision on infrastructures** and **service performances**, including by relying on the digital development of networks and processes;
- ensuring proper **monitoring of safety conditions** and **prompt response in potentially dangerous situations**;
- strictly **monitoring its commercial performance to ensure fully compliance with regulation**;
- fostering technological innovation as a key enabler for enhancing the **metering** service.

MATERIAL TOPICS

Reliability and efficiency of plants

Digital development

Privacy and data security

Review 2024 - Main Goals



MATERIAL TOPIC: Reliability and efficiency of plants							
Main Goal	Initiatives/projects/lines of action	KPI	Deadline	Target 2024	Target 2025	Target 2026	Medium/long term Target
Ensuring the highest safety and efficiency of plants	Preservation of indicator levels regarding the % of emergency service exits with arrival time to the solicited place lower than the ARERA standard	• Index (%)	2024, 2025 and 2026	Monitoring ≥ 99.1%	Monitoring and definition of % value improving over 2024	Monitoring and definition of % value improving over 2025	
Ensuring the highest quality and efficiency of plants	Monitoring of service technical and commercial quality indexes and definition of incremental levels	• Overall quality Index net of metering performances (% Extra Standard Index)	2024, 2025 and 2026	0.10%	To be reassessed according to 2024 result	To be reassessed according to 2025 result	
Overseeing effectively the gas network infrastructure exposure to the risks arising from climate change	Monitoring of the gas network infrastructure exposure to the risks arising from hydro-geological instability and detection of the related risk index	• Model overseeing	2024, 2025 and 2026	Use of the hydro-geological vulnerability index (IVI) amongst the investment prioritisation tools during the preparation of multidisciplinary projects	Definition of an improvement target	Definition of an improvement target	

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MATERIAL TOPIC: Digital development							
Main Goal	Initiatives/projects/lines of action	KPI	Deadline	Target 2024	Target 2025	Target 2026	Medium/long term Target
Developing the process for the cloud migration of the company databank	Gradual migration of application map and data to cloud	• % of data migrated to cloud	2024 and 2025	30% migration completed	100% migration completed		



MATERIAL TOPIC: Privacy and data security							
Main Goal	Initiatives/projects/lines of action	KPI	Deadline	Target 2024	Target 2025	Target 2026	Medium/long term Target
Raising the awareness on cyber risks among employees and suppliers	Social engineering campaigns aimed to enhance the cyber risk awareness	• Employees resilience test about possible cyber-attacks	2024, 2025 and 2026	no. 3 campaigns	Reassessment of the social engineering scope	No. of campaigns based on the new 2025 scope	
	Extension to the services suppliers of the social engineering campaigns aimed to enhance the cyber risk awareness	• Engagement of services suppliers aimed to ensuring the cyber security policies strict respect	2024, 2025 and 2026	n. 1 campaign on the detected cluster	n. 2 campaign on the detected cluster + add-on	Re-evaluation of social engineering scope and campaign update	

Distribute energy for a sustainable future



COMMITTEMENT

IMPLEMENTATION PRINCIPLES

MATERIAL TOPICS

Zi Rete Gas, while pursuing environmental protection and safeguard principles, is committed to **promoting and implementing initiatives to ensure a sustainable evolution of the gas infrastructure in the medium to long term**, the aim being to provide its support in establishing a new energy paradigm with reduced impact on the **environment**, by:

- **promoting and implementing the transition process** based on endeavours launched in several areas, including **leveraging the gas infrastructure as a resource to support the integration of renewable sources and increase the efficiency of housing stock**, also by adopting a commercial development model that prioritises the use of gas to replace more polluting fuels, supporting gas advocacy initiatives, pursuing **advanced asset uses with a view to green objectives**, as well as expanding its scope of operations in support of decarbonisation by submitting **energy efficiency proposals**;
- **minimising the impact of its business operations on the surrounding environment** through various initiatives, including the systematic identification of environmental risks and the effects of climate change, ensuring an appropriate control, as well as the quantification to progressively reduce energy consumption and direct impacts such as, for example, waste, atmospheric CO₂ emissions and fugitive CH₄ emissions from the infrastructures managed;
- **protecting biodiversity**, assessing whether additional safeguards should be put in place over and above the protection already provided by legislation.

Energy transition

Optimisation of energy resources
and environmental protection

Biodiversity

Review 2024 - Main Goals



MATERIAL TOPIC: Energy transition



Main Goal	Initiatives/projects/lines of action	KPI	Deadline	Target 2024	Target 2025	Target 2026	Medium/long term Target
Supporting the energy transition through one's own business, by means of experimental initiatives and technological innovation projects	Realisation of experimental initiatives/projects on decarbonisation and innovation topics	• Start of projects and initiatives	2024 and 2025	Monitoring of projects and initiatives	No. 3 initiatives implemented	+ No. 1 initiative implemented	

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MATERIAL TOPIC: Optimisation of energy resources and environmental protection

Main Goal	Initiatives/projects/lines of action	KPI	Deadline	Target 2024	Target 2025	Target 2026	Medium/long term Target
Reducing CO ₂ e emissions (Scope 1 and Scope 2)	Reduction of CO ₂ e emissions (from energy consumption of technological systems - buildings - network leakage)	• % of tCO ₂ reduction	2024, 2025, 2026 and 2030	- 29% (compared to 2021)	- 32% (compared to 2021)	Evaluated based on the 2025 performance	Monitoring - (MT - 2028) -60% tCO ₂ e (compared to 2021) (LT - 2030)
	Compliance with the OGMP standard	• In reporting performance according to the OGMP standard, maintenance of the GOLD STANDARD	2024, 2025 and 2026	Maintenance of the Gold Standard	Maintenance of the Gold Standard	Maintenance of the Gold Standard	
	Transition plan in line with the Paris Agreement	• Drafting of the Plan	2024	Drafting of Plan proposal			
Reducing CO ₂ e emissions (Scope 3)	Analytical calculation of suppliers' carbon footprint (baseline) and modelling of the functional approach for the progressive reduction of CO ₂ e emissions (Scope 3)	• Baseline calculated and approach defined	2024, 2025, 2026 and 2030	Definition of the Reduction Plan with progressive targets and launch of the corrective actions plan through the EcoVadis portal	Plan implementation, monitoring and periodical reporting	Plan implementation, monitoring and periodical reporting	- 30% (LT)
Reducing energy consumption	Planning of combined actions aimed to reduce energy carriers (City gates - Technological systems - Vehicle fleet - Buildings)	• % reduction in energy consumption (compared to the 2021 baseline)	2024, 2025, 2026 and 2030	-7%	-8%	-9%	Monitoring (MT - 2028) -18% (compared to 2021) (LT - 2030)
Reducing the environmental impact from waste production	Maximisation of the quantities of waste generated by the organisation and sent for recovery	• % of recovered waste	2024, 2025, 2026 and 2030	99.99% maintenance	99.99% maintenance	99.99% maintenance	Monitoring (MT) 100% (LT)

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MATERIAL TOPIC: Biodiversity

Main Goal	Initiatives/projects/lines of action	KPI	Deadline	Target 2024	Target 2025	Target 2026	Medium/long term Target
Safeguarding and protecting biodiversity and impacts on natural resources	Mapping, based on existing data, of the gas network infrastructure presence in areas of environmental value and definition of a preservation protocol to be adopted in case of works	• Mapping completed and protocol arranged	2024	Monitoring and implementation of the protocol within the reference scope			

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Create shared value



COMMITMENT

IMPLEMENTATION PRINCIPLES

MATERIAL TOPICS

In its relations with **stakeholders**, 2i Rete Gas strives to act as a competent, reliable and focused partner. A partner who places at the core of its management practices the pursuit of **operational excellence** and the **ability to pick up and carry through the challenges faced by the industry**, providing practical answers to specific needs as a way to contribute to the development of the local areas in which it operates, and is driven by a fully supportive spirit and an approach geared towards the creation of long-term shared value, by:

- collaborating with public Institutions and Authorities, putting its know-how at their service through **participation in consultation procedures** aimed at addressing and outlining future governance strategies for the energy sector that will generate **increasingly effective and efficient impacts for the local communities**;
- implementing activities that contribute to generating **positive impacts for the communities served by the network**, including pursuing **ever higher levels of technical and commercial quality** while, at the same time, seeking a **reduction in operating costs eligible for cut-back**, the underlying goal being to return value to the community through a **safe, uninterrupted, reliable and timely** service, as well as a **lower incidence of the distribution service cost reflected in the bill** according to industry regulations;
- **continuing to develop dialogue channels and tools**, as well as **listening initiatives** designed for its clients and monitoring their **satisfaction levels**;
- managing the supply chain based on **ethics, transparency** and the **creation of mutual value**.

Relations with Institutions and Authorities and contribution to the development of the region

Relations with clients

Responsible supply chain management

Transparent, clear and thorough disclosure

Review 2024 - Main Goals



MATERIAL TOPIC: Relations with Institutions and Authorities and contribution to the development of the region							
Main Goal	Initiatives/projects/lines of action	KPI	Deadline	Target 2024	Target 2025	Target 2026	Medium/long term Target
Supporting the ATEM tenders' system	Prompt response to requests from Contracting Authorities and Granting Bodies to update information required for the completion of ATEM tenders	• % of requests received and verified within the deadlines set by the law, without prejudice to justified derogations agreed with the Requesting Bodies	2024, 2025 and 2026	90%	92%	94%	
Promoting dialogue between the parties and sharing one's own know-how to support decision-making processes (Local Authorities)	Meeting Local Authorities project	• % of meetings with municipalities	2024, 2025 and 2026	Meetings with Municipalities - (meeting with all the municipalities where local election took place in 2023 and in which the administration was not confirmed)	Meetings with Municipalities - (meeting with 30% of municipalities where local election will take place in 2024 and in which the current administration will not be confirmed)	Meetings with Municipalities - (meeting with a further 30% of municipalities where local election will take place in 2024 and in which the current administration will not be confirmed)	

MATERIAL TOPIC: Relations with clients							
Main Goal	Initiatives/projects/lines of action	KPI	Deadline	Target 2024	Target 2025	Target 2026	Medium/long term Target
Ensuring compliance with performance levels of customer satisfaction results concerning main clients (Sales Companies and Municipalities)	Maintaining operational performance incremental levels through more efficient processes and improvement of communication with Sales Companies	• Preservation of the reasoned average annual satisfaction range - Sales Companies	2024, 2025 and 2026	Maintenance 8.2 +/-2%	to be set according to the result as at 31/12/24	to be set according to the result as at 31/12/25	
	Maintaining operational performance incremental levels through more efficient processes and improvement of communication with Municipalities	• Preservation of the overall average annual satisfaction range - Municipalities	2024, 2025 and 2026	Maintenance 7.5 +/-2%	to be set according to the result as at 31/12/24	to be set according to the result as at 31/12/25	

Review 2024 - Main Goals



MATERIAL TOPIC: Responsible supply chain management

Main Goal	Initiatives/projects/lines of action	KPI	Deadline	Target 2024	Target 2025	Target 2026	Medium/long term Target
Integrating sustainability and green procurement factors in the supply chain assessment and monitoring practices	Definition of the ethical and environmental aspects to be activated in the new integrated green procurement platform functional to handle the monitoring of suppliers' sustainable performances	• Increase in the number of suppliers present on the platform	2024, 2025 and 2026	Continuation of supplier onboarding activities in order to populate the supply chain sustainability platform. +30% increase in the number of Suppliers compared to the previous year.	Continuation of supplier onboarding activities in order to populate the supply chain sustainability platform with verification of the % increase.	Continuation of supplier onboarding activities in order to populate the supply chain sustainability platform with verification of the % increase.	
	Once the set up of the green procurement platform has been completed, identifying the % of suppliers on which to carry out ESG field inspections	• Analysis and scope definition	2024, 2025 and 2026	% defined and start of ESG field inspections on the pilot cluster	Follow up of the ESG field inspections and control plan preparation	Follow up of the ESG field inspections and control plan preparation	
	Mapping plan for environmental and social risks on main suppliers and development of a mitigation plan for the same, in line with the criteria referred to in the draft CSDD Directive	• Mapping of environmental and social risks and implementation of an action plan in line with the criteria referred to in the draft CSDD Directive	2024, 2025 and 2026	Mapping of environmental and social risks for major suppliers. Development of mitigation plan	Implementation and monitoring of mitigation plan	Updating and monitoring of mitigation plan	
Purchasing goods from suppliers who adopt production standards aimed at maximising energy consumption reduction and minimising their carbon footprint	Integration of sustainability criteria in tenders in accordance with the requesting department and with reference to the annual procurement plan	• Criteria analysis and definition	2024, 2025 and 2026	Completion of the implementation of the criteria previously defined with reference to the annual procurement plan	Continued implementation of the criteria previously defined with reference to the annual procurement plan	Continued implementation of the criteria previously defined with reference to the annual procurement plan	

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MATERIAL TOPIC: Transparent, clear and thorough disclosure

Main Goal	Initiatives/projects/lines of action	KPI	Deadline	Target 2024	Target 2025	Target 2026	Medium/long term Target
Integrating ESG aspects within the business	Reporting to and engagement of the Board of Directors on ESG topics and on sustainability performances	• prepared disclosures and presentations	2024	<ul style="list-style-type: none"> Accurate and timely updates on relevant ESG issues; Reporting once a year on the progress of the Sustainability Plan; Annual reporting on the review of the Sustainability Plan and, where appropriate, the Framework and Policy 			
Obtaining certified Sustainability Rating aligned to the ones obtained by market Peers	Identification of Partners, suitable to the business, who can provide a certified sustainability rating	• Rating	2024, 2025 and 2026	Improvement of the performances compared to the 2023 Ratings	Improvement of the performances compared to the 2024 Ratings	Improvement of the performances compared to the 2025 Ratings	

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Grazie
Thank you

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