## Material topics definitions

	TOPIC	DESCRIPTION
GOVERNANCE	Business Ethics and integrity	Compliance with the principles of integrity and professional ethics, in accordance with laws and regulations
	Data Protection & Cybersecurity	Protecting the security and privacy of Company data, ensuring its traceability and transparency through control systems
CLIMATE AND EMISSIONS	Climate change and GHG emissions	Promoting actions to reduce greenhouse gas emissions to contribute to the achievement of carbon neutrality targets and to the energy transition
	Solutions for customers from renewable energies	Offer of energy from renewable sources (e.g., wind, photovoltaic)
	Solution for customers: Improving energy efficiency	Solutions for improving the energy efficiency of homes and businesses, such as building energy requalification, smart homes, etc.
	Solution for customers: electric mobility	Solutions to promote the development of electric mobility

IMPACTS

**Positive impact**: Counteracting the spread of unlawful practices through anticorruption monitoring and training activities; creating value through investments in the territories of presence

**Negative impact**: Possible corruption and illegal conduct (tax evasion, antitrust)

**Positive impact**: Protecting the IT security and privacy of customers in the Countries where the Company operates

**Negative impact**: Loss of data and personal information of employees, customers, partners, etc.





**Positive impact**: Reducing climate-changing emissions through decarbonization strategies, using low environmental impact technologies and promoting actions to reduce greenhouse gas emissions in order to contribute to the energy transition and achievement of the carbon neutrality targets

Negative impact: Failure to meet declared climate change emission targets

**Positive impact**: Reducing climate-changing emissions by providing energy from renewable sources

**Negative impact**: Higher environmental impact caused by not providing energy from renewable sources

**Positive impact**: Reducing climate-changing emissions through energy-efficient solutions for homes and businesses, such as building energy requalification and energy-efficient solutions

**Negative impact**: Failure to reduce climate-changing emissions caused by the Company's poor supply of energy-efficient products and services

**Positive impact**: Development of the necessary infrastructure for the deployment of electric mobility

**Negative impact**: Slowing down the process of deployment of the electric vehicle charging network







	TOPIC	DESCRIPTION
BUSINESS SUSTAINABILITY	Innovation and digitalisation	Development of new solutions to offer customers innovative products and services and improve business management, to anticipate market demands and future regulatory developments  Digitalisation of the products and services offered and of the internal processes, exploiting new technologies, to optimise business monitoring and management
	Service quality and customer satisfaction	Management approach aimed at offering customers quality products and services that are innovative and in line with their needs to establish a solid, long-lasting relationship of trust with them. Maintaining direct involvement and maintaining a constant dialogue with the customers to build fair, transparent and trustworthy relationships and ensure a high level of customer satisfaction The quality of the solutions offered represents a fundamental prerequisite for customer satisfaction
	Environmental management	Incorporating circular economy principles into the conduct of business, promoting the responsible and efficient use of resources; Responsible water management, reducing water consumption and waste; Protection of biodiversity, to ensure the preservation of the natural environment and ecosystems
	Sustainable supply chain	Responsible management of relations with suppliers based on behaviour oriented towards full respect for legality, transparency, and the principles of social and environmental sustainability

IMPACTS SDGs

**Positive impact**: Availability of state-of-the-art products and services to customers through the use of innovative digital technologies

**Negative impact**: Lack of opportunity for customers to have technologically advanced products and services due to low investment by the Company

**Positive impact**: Establishing solid relationships with customers by offering products in line with their needs and listening and customer care services

**Negative impact**: Failure to adapt products and services to the market environment, with consequent reputational repercussions and loss of competitiveness

**Positive impact**: Responsible management of natural resources, conservation of the environment and ecosystems, including through a preliminary environmental impact analysis of sites where renewable energy plants are to be built

**Negative impact**: Possible environmental damage and loss of biodiversity caused by a lack of environmental impact analysis of sites where renewable energy plants are to be built

**Positive impact**: Dissemination and application of greater environmental and social sustainability principles and good practices through the involvement of suppliers and supply chain partners (e.g. awareness-raising and training activities and related monitoring)

**Negative impact**: Possible violations of workers' rights and negative environmental impacts of companies in the supply chain, due to the Company's failure to monitor













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	TOPIC	DESCRIPTION
PEOPLE	Development and well-being of people	Providing employees with personal and professional growth opportunities, investing in the continuous development and updating, trying to attract and retain talents and also creating conditions of well-being for all workers, ensuring a life-work balance through welfare plans able to meet their needs
	Health and safety	Protection of the health, safety and psychophysical integrity of the people, ensuring the safety of employees and third parties and spreading the culture of health and safety through targeted campaigns and initiatives
	Diversity and inclusion	Inclusive working environment, which encourages respect and recognises the value of everyone's diversity, rejecting any discriminatory behaviour
	Human rights	Respect for the fundamental rights and freedoms of workers and local communities, guaranteeing that human rights are also guaranteed throughout the value chain
COMUNITÀ	Spreading the culture of sustainable energy usage	Spreading the culture of sustainable energy usage, enhancing the use of energy from renewable sources and educating people to conscious and efficient energy consumption
	Support to local communities	Development of initiatives to support local communities in the areas where the Company operates, to create value in the territory

IMPACTS

**Positive impact**: Enhancing the skills of Plenitude people and improving career opportunities through continuous training and talent retention. Increased well-being through the development of adequate welfare plans

BUSINESS

**Negative impact**: Possible inadequate training of Plenitude people, non-compliance with contractual regulations, job insecurity and lack of attention to well-being resulting in loss of key resources

**Positive impact**: Minimising the risk of accidents and injuries through the use of remote activity monitoring technologies, training, prevention and awareness-raising on health and safety issues

**Negative impact**: Injuries and/or occupational diseases and/or damage to health due to non-compliance with health and safety regulations, breakdown and/or malfunction of company facilities and assets, exposure to dangerous, harmful, flammable substances, etc.

**Positive impact**: Improving the corporate climate through the development of appropriate equal opportunities and social inclusion plans

**Negative impact**: Presence of instances of discrimination due to poor spreading of the culture of inclusion and lack of opportunities for confrontation arising from the integration of diversity

**Positive impact**: Protection and respect of human rights through due diligence on corporate activities and those of suppliers and business partners, as well as to continuous training on these topics

**Negative impact**: Possible violation of the human rights of workers and local communities in the Countries where the Company operates due to the lack of adequate supervision on these issues

**Positive impact**: Spreading the culture of sustainable energy usage in order to make energy consumption more mindful and efficient, reducing waste.

Negative impact: Less collective focus on the efficient use of energy resources

**Positive impact**: Promotion of programmes and initiatives aimed at encouraging the sustainable development of the territory, also through the management of relations with associations and authorities

**Negative impact**: Negative impacts on local communities due to the exploitation of natural resources (water, soil) and their possible unfair compensation













