

European Green Bond Factsheet - Programmatic

December 2025



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European Green Bond Factsheet

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This document and its contents are not subject to any approval or endorsement from ESMA or any other competent authority.

1. General information

- Date of publication of the European Green Bond Factsheet: 15/12/2025
- Legal name of the issuer: A2A S.p.A.
- Legal entity identifier (LEI) of the issuer: 81560076E3944316DB24
- Website address providing investors with information on how to contact the issuer:
<https://www.gruppoa2a.it/en/investors/contacts>
- Name of the bonds assigned by the issuer: Not available
- ISIN of the bonds: This Factsheet will cover multiple issuances of A2A's European Green Bonds from 2026 onwards. The ISIN of each bond covered by this Factsheet can be found on A2A's webpage: [Sustainable financing | A2A \(gruppoa2a.it\)](#)
- Issuance date: European Green Bonds issued as from the date of publication of this Programmatic European Green Bond Factsheet. The specific issuance date for each European Green Bond will be as set out in the applicable Final Terms
- Identity and contact details of the external reviewer: Sustainable Fitch Ireland Ltd, LEI: 213800JBPIRON5YQ587, Quentin Rossi (quentin.rossi@sustainablefitch.com) and Saga Rad (saga.rad@sustainablefitch.com)
- Competent authority that has approved the bond prospectus: Commissione Nazionale per le Società e la Borsa (CONSOB)

2. Important information

- These bonds use the designation "European Green Bond" or "EU GB" in accordance with Regulation (EU) 2023/2631 of the European Parliament and of the Council¹.

3. Environmental strategy and rationale

- The issuer intends, after the full allocation of an amount equivalent to the proceeds of each European Green Bond, and at least once during the bond lifetime, to draw up and make public a European Green Bond impact report on the environmental impacts of the use of the bond proceeds, in accordance with Article 12(1) of Regulation (EU) 2023/2631. The issuer intends to have such impact report(s) reviewed by an external reviewer, in accordance with Article 12(3) of Regulation (EU) 2023/2631.

Overview

- The European Green Bonds will support and strengthen the implementation of A2A's sustainability strategy focused on Energy transition and Circular economy, pursuing the Climate Change Mitigation and Pollution Prevention and Control environmental objectives as referred to in Article 9 of Regulation (EU) 2020/852.

¹ Regulation (EU) 2023/2631 of the European Parliament and of the Council of 22 November 2023 on European Green Bonds and optional disclosures for bonds marketed as environmentally sustainable and for sustainability-linked bonds (OJ L, 2023/2631, 30.11.2023, ELI: <http://data.europa.eu/eli/reg/2023/2631/oj>).

Link with the assets, turnover, CapEx, and OpEx key performance indicators

- The proceeds will contribute to finance the Group EU taxonomy-aligned capital expenditures, operating expenditures and fixed assets. As of today, the issuer does not have available information to quantify the extent of these contributions. The quantum of any such contribution will be reflected in A2A's annual allocation reporting.

Link to the transition plans

- The proceeds will support the implementation of A2A's climate transition plan, also focusing on increasing renewable energy capacity, developing the electricity network managed by A2A, enhancing energy efficiency, and implementing further decarbonization measures. A2A's climate transition plan is available at the following link:

<https://www.gruppoa2a.it/en/sustainability/climate-transition-plan>

Securitisation

- The European Green Bonds under this Factsheet will not be securitisation bonds.

4. Intended allocation of bond proceeds

Intended allocation to taxonomy-aligned economic activities

- The issuer intends to allocate an amount equivalent to each net European Green Bond proceeds to capital expenditures, operating expenditures and fixed assets in accordance with either the gradual approach or the portfolio approach, referred in Article 4 of Regulation (EU) 2023/2631. The approach chosen will be specified at the point of issuance of any European Green Bond. The European Green Bonds will not be securitisation bonds.
- An amount equivalent to the net bond proceeds will be fully allocated to activities that are 100% environmentally sustainable under Article 3 of Regulation (EU) 2020/852, according to the methodology set out in the allocation report, that will be published annually until the full allocation of the bond proceeds, in accordance with Article 11 of Regulation (EU) 2023/2631. Further information regarding the allocation of the proceeds from each European Green Bond, as well as the percentage of proceeds that will be used for financing and refinancing will be disclosed in the post-issuance allocation reports.
- The issuer is not a sovereign.
- This European Green Bonds will contribute to Climate Change Mitigation and Pollution Prevention and Control environmental objectives as referred to in Article 9 of Regulation (EU) 2020/852.
- The proceeds allocation is expected to be to one or more EU taxonomy-aligned economic activities (with NACE codes):
 - 4.1 "Electricity generation using solar photovoltaic technology" – NACE codes: D35.11, F42.22.
 - 4.3 "Electricity generation from wind power" – NACE codes: D35.11, F42.22.
 - 4.5 "Electricity generation from hydropower" – NACE codes: D35.11, F42.22.
 - 4.8 "Electricity generation from bioenergy" – NACE codes: D35.11, F42.22.
 - 4.9 "Transmission and distribution of electricity" – NACE codes: D35.12, D35.13.
 - 4.10 "Storage of electricity" (No NACE code available).
 - 4.11 "Storage of thermal energy" (No NACE code available).
 - 4.13 "Manufacture of biogas and biofuels for use in transport and of bioliquids" – NACE code: D35.21.
 - 4.15 "District heating / cooling distribution" – NACE code: D35.30.
 - 4.16 "Installation and operation of electric Heat Pumps" – NACE codes: D35.30, F43.22.
 - 4.20 "Cogeneration of heat/cool and power from bioenergy" – NACE code: D35.11.

- 4.25 "Production of heat/cool using waste heat" – NACE code: D35.30.
- 5.1 "Construction, extension and operation of water collection, treatment and supply systems" – NACE codes: E36.00, F42.99.
- 5.3 "Construction, extension and operation of water collection and treatment" – NACE codes: E37.00, F42.99.
- 5.5 "Collection and transport of non-hazardous waste in source segregated fractions" – NACE code: E38.11.
- 5.6 "Anaerobic digestion of sewage sludge" – NACE codes: E37.00, F42.99.
- 5.7 "Anaerobic digestion of bio-waste" – NACE codes: E38.21, F42.99.
- 5.8 "Composting of bio-waste" – NACE codes: E38.21, F42.99.
- 5.9 "Material recovery from non-hazardous waste" – NACE codes E38.32, F42.99.
- 5.10 "Landfill gas capture and utilisation" – NACE code: E38.21.
- 6.15 "Infrastructure enabling low-carbon road transport and public transport" – NACE codes: F42.11, F42.13, F71.12, F71.20.
- 7.1 "Construction of new buildings" – NACE codes: F41.1, F41.2, F43.
- 7.3 "Installation, maintenance and repair of energy efficiency equipment" – NACE codes: F42, F43, M71, C16, C17, C22, C23, C25, C27, C28, S95.21, S95.22, C33.12.
- 7.4 "Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)" – NACE codes F42, F43, M71, C16, C17, C22, C23, C25, C27, C28, S95.21, S95.22, C33.12.
- 7.5 "Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings" – NACE codes: F42, F43, M71 e C16, C17, C22, C23, C25, C27, C28.
- 7.6 "Installation, maintenance and repair of renewable energy technologies" – NACE codes: F42, F43, M71, C16, C17, C22, C23, C25, C27, C28.
- 2.2 PPC "Treatment of hazardous waste" – NACE code: E38.22.

The economic activities mentioned above have been classified by A2A into six categories in line with A2A's Sustainable Finance Framework:

- Renewable energy (EU taxonomy activities: 4.1, 4.3, 4.5, 4.8, 4.10, 4.11, 4.13, 4.20, 5.6, 5.7).
- Energy efficiency (EU taxonomy activities: 4.15, 4.16, 7.1, 7.3, 7.4, 7.5, 7.6).
- Transmission and distribution networks (EU taxonomy activity: 4.9).
- Pollution prevention and control (EU taxonomy activities: 4.25, 5.5, 5.8, 5.9, 5.10, 2.2_PPC).
- Sustainable water and wastewater management (EU Taxonomy activities: 5.1, 5.3).
- Clean transportation (EU Taxonomy activity: 6.15).

Intended allocation to specific taxonomy-aligned economic activities

- Amongst the economic activities outlined above, the following enabling economic activities are included:
 - 4.9 "Transmission and distribution of electricity".
 - 4.10 "Storage of electricity".
 - 4.11 "Storage of thermal energy".
 - 6.15 "Infrastructure enabling low-carbon road transport and public transport".
 - 7.3 "Installation, maintenance and repair of energy efficiency equipment".

- 7.4 “Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)”.
- 7.5 “Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings”.
- 7.6 “Installation, maintenance and repair of renewable energy technologies”.

- The proceeds will not be allocated to transitional activities.
- The proceeds will not be allocated to activities related to nuclear energy or fossil gas.

Intended allocation to economic activities not aligned with the technical screening criteria

- The proceeds will not be allocated in accordance with Article 5 of Regulation (EU) 2023/2631 to activities which are not fully EU taxonomy aligned. The proceeds will be allocated in accordance with the EU taxonomy alignment requirements.

Process and timeline for allocation

- A2A will endeavour to fully allocate an amount equal to the net proceeds within 4 years following each bond issuance. The description of the alignment analysis for each selected taxonomy activity is provided in the Appendix 1 of this Factsheet.

Issuance costs

- A2A will fully allocate an amount equal to the net proceeds of the bonds as indicated in the Final Terms of each European Green Bond. The net proceeds are calculated deducting the issuance costs related to the underwriting and placement from the issue price of the European Green Bonds.

5. Environmental impact of bond proceeds

- The information on the environmental impacts of the bond proceeds will be provided in the post-issuance impact reports, after the full allocation of the proceeds of the European Green Bonds, and at least once during the lifetime of the bonds, in accordance with i) Article 12(1) of Regulation (EU) 2023/2631, ii) A2A's Sustainable Finance Framework and iii) best market practices.
- A2A prefers to report on actual impacts, rather than ex-ante estimates, aiming to transparently communicate the effective environmental results achieved and ensure the robustness of its methodology. Detailed information on the methodologies and assumptions behind the indicators are disclosed in the annual Sustainability Reporting, available on the issuer's website and externally verified.

Examples of relevant impact metrics could include:

- Waste treatment capacity (municipal + special waste) aimed at recovering material and energy (kt/year)
- Increase of recycling capacity (tons)
- Increase of collection capacity (tons)
- Energy recovered from waste (GWh)
- Total hazardous waste generated (tons)
- Differentiated waste collection rate (%)
- Quantity of end-of-waste (tons)

- % of waste sent to material recovery
- Reduction in linear water losses (m³/km/days)
- Water supplied to consumers (m³)
- Treated wastewater (m³)
- Water use reduction or water saving (m³ or % per year)
- Quality of purified water (%)
- Number of new purifiers
- Increase in the number of Population Equivalents treated
- RES installed capacity (MW)
- Energy production from RES (MWh/year)
- Usable storage capacity (MWh)
- Agro-food treatment capacity (kt)
- Bio-methane produced (m³)
- Heat accumulators capacity (MW)
- Digestate produced (tons)
- Authorized treatment capacity (kt)
- Sludge processed (tons)
- Number of new LED light points installed on public lighting
- Energy savings (MWh/year)
- GHG emissions avoided (tCO₂eq)
- Improvement in energy efficiency (kWh)
- CO₂ avoided thanks to district-heating (tons)
- NO_x avoided thanks to district-heating (tons)
- Service capacity in equivalent apartments
- Plant capacity (MWt)
- Number of plants/projects run
- Type of scheme/certification level
- % of energy use reduced vs local baseline/building code
- % of renewable energy generated on site
- Number of electric vehicle charging stations operated or under construction
- CO₂ avoided thanks to the reduction of methane leakages from existent distribution networks (tCO₂eq)
- Total energy savings (MWh)
- Number of smart meters installed
- Installed capacity of the electric network (MVA)
- Distributed energy (GWh)
- Additional km of electricity network (km)

6. Information on reporting

- Link to the issuer's website as required by Article 15(1) of the Regulation (EU) 2023/2631: [Sustainable financing | A2A \(gruppoa2a.it\)](#)
- Link to the issuer's relevant reports:
 1. 2024 Consolidated financial statements, available at: <https://content.gruppoa2a.it/sites/default/files/2025-04/2024-consolidated-financial-statements.pdf>.
 2. 2024 Report on Operations, available at: <https://content.gruppoa2a.it/sites/default/files/2025-04/2024-report-operations.pdf>.
- The first reporting period starts at the beginning of the calendar year of the issuance date of a European Green Bond.
- Where feasible, the allocation reports will include project-by-project information on amounts allocated and the environmental impacts.

7. CapEx plan

- No CapEx plan referred to in Article 7 of Regulation (EU) 2023/2631 is needed as A2A will allocate the proceeds only to activities that are already fully aligned with the EU taxonomy.

8. Other relevant information

- These European Green Bonds follow the voluntary guidelines of the Green Bond Principles (GBPs) administered by the International Capital Markets Association (ICMA) as per A2A's Sustainable Finance Framework, published in December 2025 and externally verified by Sustainable Fitch through its Second Party Opinion.

Appendix 1

EU taxonomy alignment analysis for the selected activities

EU Taxonomy Alignment

The complete analysis of all the selected projects, included in the European Green Bonds allocations, with regards to the alignment to EU taxonomy was performed, including the verification of compliance with all technical screening criteria for Substantial Contribution and Do No Significant Harm (DNSH) and with minimum social safeguards. The details and the results of the alignment analysis are disclosed hereunder.

Minimum Safeguards

A2A, as a company operating under EU legislation, has ensured the respect of minimum safeguards criteria according to Article 18 of the EU Taxonomy Regulation (OECD guidelines for Multinational Enterprises (MNE), United Nations Guiding Principles on Business and Human Rights (UNGPs), the eight ILO conventions on fundamental principles and rights at work, and the international bill of human rights).

The effort of A2A in ensuring these criteria application could be summarized in the following points:

- A2A is a member of Global Compact, the United Nations initiative for promoting the culture of business citizenship, which encourages companies throughout the world to create an economic, social and environmental framework in order to ensure a sound and sustainable economy.
- The A2A Group's Code of Ethics is an integral part of the Model pursuant to Legislative Decree no. 231/01 with regards to members of the Board of Directors, members of the control body, managers and executives, employees, suppliers and business partners. 39 subsidiaries adopted their own Organization, Management and Control Models in accordance with Legislative Decree no. 231/01.
- A2A's Code of Ethics makes explicit reference to the UN Universal Declaration of Human Rights, the ILO Fundamental Conventions, the OECD Guidelines and the principles of the Global Compact to which the Group adheres.
- In 2021, A2A issued its Human Rights Policy, adopted by the Board of Directors of A2A S.p.A., in addition to and as a complement of the Group's Code of Ethics, in order to reaffirm the commitment of the Group to promote and support all the values and principles established by international human rights institutions of which A2A is a member.

4.1 “Electricity generation using solar photovoltaic technology”

Substantial Contribution to Climate Change Mitigation

CONFIRMED. Every project and existing plant in A2A's portfolio are potentially and/or actually contributing substantially to climate change mitigation.

Do No Significant Harm (DNSH)

Climate change adaptation	CONFIRMED. A taxonomy aligned climate risk assessment has been carried out. Mitigation measures, such as maintenance plans and safeguards, are in place. Those measures do not adversely affect the adaptation efforts of other people, nature and assets.
Sustainable use and protection of water and marine resources	N.A.
Transition to a circular economy	CONFIRMED. Plants are equipped with components of high durability and recyclability, and so they can be easily decommissioned and renovated.
Pollution prevention and control	N.A.
Protection and restoration of biodiversity and ecosystems	CONFIRMED. Priority check on EIA. For every ground installation exempted from EIA and GIS verifications were carried out, addressing interference with protected areas.

4.3 “Electricity generation from wind power”

Substantial Contribution to Climate Change Mitigation

CONFIRMED. The wind power plants in A2A's portfolio are contributing substantially to climate change mitigation.

Do No Significant Harm (DNSH)

Climate change adaptation	CONFIRMED. A taxonomy aligned climate risk assessment has been carried out. Mitigation measures, such as maintenance plans and safeguards, are in place. Those measures do not adversely affect the adaptation efforts of other people, nature and assets.
Sustainable use and protection of water and marine resources	CONFIRMED. A2A's plants are not off-shore and though they do not harm sustainable use and protection of water and marine resources.
Transition to a circular economy	CONFIRMED. Plants are equipped with highly durable and recyclable components so that they can be easily decommissioned and renovated.
Pollution prevention and control	N.A.
Protection and restoration of biodiversity and ecosystems	CONFIRMED. Priority check on EIA. For every ground installation exempted from EIA and GIS verifications were carried out, addressing interference with protected areas.

4.5 “Electricity generation from hydropower”

Substantial Contribution to Climate Change Mitigation

CONFIRMED. All hydropower plants in A2A's portfolio are contributing substantially to climate change mitigation. In particular, in all those plants with an artificial reservoir the power density of the electricity generation facility is above 5 W/m².

Do No Significant Harm (DNSH)

Climate change adaptation	CONFIRMED. A taxonomy aligned climate risk assessment has been carried out. Mitigation measures, such as maintenance plans and safeguards, are in place. Those measures do not adversely affect the adaptation efforts of other people, nature and assets.
Sustainable use and protection of water and marine resources	CONFIRMED. A2A's plants meet the criteria set out by Taxonomy regulation in terms of sustainable use and protection of water and marine resources. Our plants comply with the provisions of Directive 2000/60/EC and the related water quality objectives. All technically feasible and ecologically relevant mitigation measures are implemented to reduce negative impacts on water, habitats, and protected species that depend on aquatic environments. Point 3 of the DNSH is not applicable as our projects concern only maintenance activities.
Transition to a circular economy	N.A.
Pollution prevention and control	N.A.
Protection and restoration of biodiversity and ecosystems	CONFIRMED. Priority check on EIA. For every ground installation exempted from EIA and GIS verifications were carried out, addressing interference with protected areas.

4.8 “Electricity generation from bioenergy”

Substantial Contribution to Climate Change Mitigation

CONFIRMED. A2A's distribution bioenergy production plants meet the screening criteria set out by Taxonomy regulations. In particular:

- Agricultural biomass used in the activity complies with the criteria laid down in Article 29, paragraphs 2 to 5, of Directive (EU) 2018/2001. Forest biomass used in the activity complies with the criteria laid down in Article 29, paragraphs 6 and 7 of that Directive.
- The greenhouse gas emission savings from the use of biomass are at least 80% in relation to the GHG saving methodology and the relative fossil fuel comparator set out in Annex VI to Directive (EU) 2018/2001.
- Where the installations rely on anaerobic digestion of organic material, the production of the digestate meets the criteria in Sections 5.6 and criteria 1 and 2 of Section 5.7 of this Annex, as applicable.
- For electricity generation installations with a total rated thermal input from 50 to 100 MW, the activity applies high-efficiency cogeneration technology, or, for electricity-only installations, the activity meets an energy efficiency level associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for large combustion plants.
- The plants have a thermic power higher than 2 MW.

Do No Significant Harm (DNSH)

Climate change adaptation	CONFIRMED. Infrastructure is potentially exposed to acute risk such as high temperatures and heavy rainfalls or floods. All the assets are equipped with fire prevention systems. All underground machinery is designed with construction of embankments on any access hatches to underground parts and installation of waterproof components.
Sustainable use and protection of water and marine resources	CONFIRMED. Environmental degradation risks related to preserving water quality and avoiding water stress are identified and addressed with the aim of achieving good water status and good ecological potential in accordance with Directive 2000/60/EC of the European Parliament and of the Council and a water use and protection management plan, developed thereunder for the potentially affected water body or bodies, in consultation with relevant stakeholders.
Transition to a circular economy	N.A.
Pollution prevention and control	CONFIRMED. Energy distribution networks respect pollution and prevention norms set out by the Commission. A2A respects relevant BAT-AEL ranges and achieving the emission levels does not cause significant cross-media effects. The other paragraphs of the criteria do not apply to these eligible projects.
Protection and restoration of biodiversity and ecosystems	CONFIRMED. Priority check on EIA. For every ground installation exempted from EIA and GIS verifications were carried out, addressing interference with protected areas.

4.9 “Transmission and distribution of electricity”

Substantial Contribution to Climate Change Mitigation

CONFIRMED. A2A's distribution network is an interconnected European system compliant with the point 1a) of taxonomy regulation.

Do No Significant Harm (DNSH)

Climate change adaptation	CONFIRMED. Infrastructure is potentially exposed to acute risk such as high temperatures and heavy rainfalls or floods. All the assets are equipped with fire prevention systems. All underground machinery is designed with construction of embankments on any access hatches to underground parts and installation of waterproof components.
Sustainable use and protection of water and marine resources	N.A.
Transition to a circular economy	CONFIRMED. A waste management plan is in place and ensures maximal reuse or recycling at end of life (e.g. replacement activity of the smart meters).
Pollution prevention and control	CONFIRMED. Energy distribution networks respect pollution and prevention norms set out by the Commission. The financed projects comply with the IFC Guidelines and the activities respect applicable norms and regulations to limit impact of electromagnetic radiation on human health. All planned Capex for this activity is PCB-free. No Opex will be included in the allocation.
Protection and restoration of biodiversity and ecosystems	CONFIRMED. A GIS verification was carried out, addressing interference with protected areas. The Salò network does not meet the DNSH, therefore it has been excluded from the Eligible Green Projects.

4.10 “Storage of electricity”

Substantial Contribution to Climate Change Mitigation

CONFIRMED. A2A's batteries enable to store electricity. The activity does not comprehend the storage of chemical energy or the storage of hydroelectric energy.

Do No Significant Harm (DNSH)

Climate change adaptation	CONFIRMED. A taxonomy aligned climate risk assessment has been carried out. Mitigation measures, such as maintenance plans and safeguards, are in place. Those measures do not adversely affect the adaptation efforts of other people, nature and assets.
Sustainable use and protection of water and marine resources	CONFIRMED. The DNSH criteria do not apply to A2A's storage batteries because they do not guarantee the storage of hydroelectric energy.
Transition to a circular economy	CONFIRMED. A specific waste management plan is not in place because there is no European regulation that can be applied to electricity storage batteries.
Pollution prevention and control	N.A.
Protection and restoration of biodiversity and ecosystems	CONFIRMED. Electricity storage batteries do not require the application of EIA. The activity follows a specific approval process.

4.11 “Storage of thermal energy”

Substantial Contribution to Climate Change Mitigation

CONFIRMED. The relevant plants store thermal energy with Underground Thermal Energy Storage (UTES) technologies.

Do No Significant Harm (DNSH)

Climate change adaptation	CONFIRMED. A taxonomy aligned climate risk assessment has been carried out. Mitigation measures, such as maintenance plans and safeguards, are in place. Those measures do not adversely affect the adaptation efforts of other people, nature and assets.
Sustainable use and protection of water and marine resources	CONFIRMED. The DNSH criteria do not apply to A2A's Storage systems because they are not Aquifer-based technologies (ATES).
Transition to a circular economy	CONFIRMED. A waste management plan is in place and ensures maximal reuse or recycling at end of life.
Pollution prevention and control	N.A.
Protection and restoration of biodiversity and ecosystems	CONFIRMED. An environmental impact screening has been conducted. No assets are located in or near protected areas. All assets are located in urban areas.

4.13 “Manufacture of biogas and biofuels for use in transport and of bioliquids”

Substantial Contribution to Climate Change Mitigation

CONFIRMED. A2A's plants meet the screening criteria set out by Taxonomy regulations. In particular:

- Agricultural biomass used for the manufacture of biogas or biofuels for use in transport and for the manufacture of bioliquids complies with the criteria laid down in Article 29, paragraphs 2 to 5, of Directive (EU) 2018/2001. Forest biomass used for the manufacture of biogas or biofuels for use in transport and for the manufacture of bioliquids complies with the criteria laid down in Article 29, paragraphs 6 and 7, of that Directive. Food and feed crops are not used for the manufacture of biofuels for use in transport and for the manufacture of bioliquids;
- The greenhouse gas emission savings from the manufacture of biofuels and biogas for use in transport and from the manufacture of bioliquids are at least 65% in relation to the GHG saving methodology and the relative fossil fuel comparator set out in Annex V to Directive;
- The manufacture of biogas relies on anaerobic digestion of organic material, the production of the digestate meets the criteria 1 and 2 of Section 5.7 of this Annex;
- Biogas capture is not applicable.

Do No Significant Harm (DNSH)

Climate change adaptation	CONFIRMED. A taxonomy aligned climate risk assessment has been carried out. Mitigation measures, such as maintenance plans and safeguards, are in place. Those measures do not adversely affect the adaptation efforts of other people, nature and assets.
Sustainable use and protection of water and marine resources	CONFIRMED. Environmental degradation risks related to preserving water quality and avoiding water stress are identified and addressed with the aim of achieving good water status and good ecological potential in accordance with Directive 2000/60/EC of the European Parliament and of the Council and a water use and protection management plan, developed thereunder for the potentially affected water body or bodies, in consultation with relevant stakeholders.
Transition to a circular economy	N.A.
Pollution prevention and control	CONFIRMED. For biogas production, a gas-tight cover on the digestate storage is applied and BAT techniques are applied because the plant is authorized to waste treatment according to AIA. Emissions to air and water are within or below the BAT-AEL ranges set out in the latest relevant BAT conclusions for anaerobic treatment of waste (including the BAT conclusions for waste treatment), with no significant cross-media effects.
Protection and restoration of biodiversity and ecosystems	CONFIRMED. The plants respect D. Lgs 387/03, while they are not subjected to EIA according to 2011/92/EU directive.

4.15 “District heating / cooling distribution”

Substantial Contribution to Climate Change Mitigation

CONFIRMED. All selected pipelines meet the definition of efficient district heating and cooling systems (laid down in Article 2, point 41, of Directive 2012/27/EU) and are contributing substantially to climate change mitigation. All aligned assets have been verified by GSE².

Do No Significant Harm (DNSH)

Climate change adaptation	CONFIRMED. A taxonomy aligned climate risk assessment has been carried out. Mitigation measures, such as maintenance plans and safeguards, are in place. Those measures do not adversely affect the adaptation efforts of other people, nature and assets.
Sustainable use and protection of water and marine resources	CONFIRMED. Water consumption does not affect the drinking water supply system. Any leaks of additives do not alter the chemical status of groundwater, based on the considerations made on its biodegradability. District heating networks are generally installed at shallow depths that do not interfere with underlying aquifers. Where networks do intersect with superficial aquifers, site-specific mitigation measures are implemented to prevent environmental degradation. These measures ensure compliance with the Water Framework Directive (2000/60/EC), preserving water quality and avoiding water stress. The projects support the achievement of good water status and good ecological potential.
Transition to a circular economy	N.A.
Pollution prevention and control	CONFIRMED. The activity includes only distribution pipelines, with no pumps, compressors, fans or other equipment covered by Directive 2009/125/EC.
Protection and restoration of biodiversity and ecosystems	CONFIRMED. A screening has been completed in accordance with Directive 2011/92/EU and no assets interfere with biodiversity-sensitive areas. All assets are located in urban areas.

² GSE (“Gestore dei Servizi Energetici”) is an Italian public company, owned by Italian Ministry for Economics and Finance, for the promotion of energy efficiency and renewable sources of energy.

4.16 “Installation and operation of electric Heat Pumps”

Substantial Contribution to Climate Change Mitigation

CONFIRMED. The relevant plants meet the screening criteria set out by Taxonomy regulations:

- Refrigerant threshold: Global Warming Potential does not exceed 675.
- Energy efficiency requirements, laid down in the implementing regulations under Directive 2009/125/EC, are met.

Do No Significant Harm (DNSH)

Climate change adaptation	CONFIRMED. A taxonomy aligned climate risk assessment has been carried out. Mitigation measures, such as maintenance plans and safeguards, are in place. Those measures do not adversely affect the adaptation efforts of other people, nature and assets.
Sustainable use and protection of water and marine resources	CONFIRMED. The DNSH criteria do not apply to A2A's systems because they are not Aquifer-based technologies (ATES). For electric heat pumps using ATES the impact on water was specifically included in EIA considerations. The mentioned EIA are made in accordance with Directives 2011/92/EU and 2000/60/EC, no deterioration of marine waters occurs and a water use and protection management plan is developed thereunder for the potentially affected water body or bodies, in consultation with relevant stakeholders.
Transition to a circular economy	CONFIRMED. A waste management plan is in place and ensures maximal reuse or recycling at end of life.
Pollution prevention and control	CONFIRMED. For air to air heat pumps with rated capacity of 12kW or below, indoor and outdoor sound power levels are below the threshold set out in Commission Regulation (EU) No 206/2012.
Protection and restoration of biodiversity and ecosystems	N.A.

4.20 “Cogeneration of heat/cool and power from bioenergy”

Substantial Contribution to Climate Change Mitigation

CONFIRMED. The relevant plants meet the screening criteria set out by Taxonomy regulations. In particular:

- Agricultural biomass used in the activity complies with the criteria laid down in Article 29, paragraphs 2 to 5, of Directive (EU) 2018/2001. Forest biomass used in the activity complies with the criteria laid down in Article 29, paragraphs 6 and 7 of that Directive.
- The greenhouse gas emission savings from the use of biomass in cogeneration installations are at least 80% in relation to the GHG emission saving methodology and fossil fuel comparator set out in Annex VI to Directive (EU) 2018/2001.
- The plants do not rely on anaerobic digestion of organic materials and they have a thermic power higher than 2 MW.

Do No Significant Harm (DNSH)

Climate change adaptation	CONFIRMED. Infrastructure is potentially exposed to acute risk such as high temperatures and heavy rainfalls or floods. All the assets are equipped with fire prevention systems. All underground machinery is designed with construction of embankments on any access hatches to underground parts and installation of waterproof components.
Sustainable use and protection of water and marine resources	CONFIRMED. Environmental degradation risks related to preserving water quality and avoiding water stress are identified and addressed with the aim of achieving good water status and good ecological potential in accordance with Directive 2000/60/EC of the European Parliament and of the Council and a water use and protection management plan, developed thereunder for the potentially affected water body or bodies, in consultation with relevant stakeholders.
Transition to a circular economy	N.A.
Pollution prevention and control	CONFIRMED. Air and water emissions are lower than the emission threshold associated with European techniques (BAT/AEL). Achieving these emission levels does not cause significant cross-media effects. The other paragraphs of the criteria do not apply to these eligible projects.
Protection and restoration of biodiversity and ecosystems	CONFIRMED. Priority check on EIA. For every ground installation exempted from EIA and GIS verifications were carried out, addressing interference with protected areas.

4.25 “Production of heat/cool using waste heat”

Substantial Contribution to Climate Change Mitigation

CONFIRMED. A2A's plants are contributing substantially to climate change mitigation.

Do No Significant Harm (DNSH)

Climate change adaptation	CONFIRMED. A taxonomy aligned climate risk assessment has been carried out. Mitigation measures, such as maintenance plans and safeguards, are in place. Those measures do not adversely affect the adaptation efforts of other people, nature and assets.
Sustainable use and protection of water and marine resources	N.A.
Transition to a circular economy	CONFIRMED. Plants are equipped with highly durable and recyclable components so that they can be easily decommissioned and renovated.
Pollution prevention and control	CONFIRMED. Pumps are compliant with European norms and use the best available technology.
Protection and restoration of biodiversity and ecosystems	CONFIRMED. Priority check on EIA. For every ground installation exempted from EIA and GIS verifications were carried out, addressing interference with protected areas.

5.1 “Construction, extension and operation of water collection, treatment and supply systems”

Substantial Contribution to Climate Change Mitigation

CONFIRMED. All A2A's aligned water supply systems present a net average energy consumption for abstraction and treatment equal to or lower than 0.5 kWh per cubic meter produced water supply.

Do No Significant Harm (DNSH)

Climate change adaptation	CONFIRMED. A taxonomy aligned climate risk assessment has been carried out. Mitigation measures, such as maintenance plans and safeguards, are in place. Those measures do not adversely affect the adaptation efforts of other people, nature and assets.
Sustainable use and protection of water and marine resources	CONFIRMED. Environmental degradation risks related to preserving water quality and avoiding water stress are identified and addressed with the aim of achieving good water status and good ecological potential in accordance with 2020/852 Taxonomy Regulation and with Directive 2000/60/EC of the European Parliament and of the Council and a water use and protection management plan, developed thereunder for the potentially affected water body or bodies, in consultation with relevant stakeholders.
Transition to a circular economy	N.A.
Pollution prevention and control	N.A.
Protection and restoration of biodiversity and ecosystems	CONFIRMED. Priority check on EIA. For every ground installation exempted from EIA and GIS verifications were carried out, addressing interference with protected areas.

5.3 “Construction, extension and operation of water collection and treatment”

Substantial Contribution to Climate Change Mitigation

CONFIRMED. For all A2A's aligned water treatment systems, energy consumption of the wastewater treatment plant equals to or is lower than: (a) 35 kWh per population equivalent (p.e.) per annum for treatment plant capacity below 10,000 p.e.; (b) 25 kWh per population equivalent (p.e.) per annum for treatment plant capacity between 10,000 and 100,000 p.e.; (c) 20 kWh per population equivalent (p.e.) per annum for treatment plant capacity above 100,000 p.e.

Do No Significant Harm (DNSH)

Climate change adaptation	CONFIRMED. A taxonomy aligned climate risk assessment has been carried out. Mitigation measures, such as maintenance plans and safeguards, are in place. Those measures do not adversely affect the adaptation efforts of other people, nature and assets.
Sustainable use and protection of water and marine resources	CONFIRMED. Environmental degradation risks related to preserving water quality and avoiding water stress are identified and addressed with the aim of achieving good water status and good ecological potential in accordance with 2020/852 Taxonomy Regulation and with Directive 2000/60/EC of the European Parliament and of the Council and a water use and protection management plan, developed thereunder for the potentially affected water body or bodies, in consultation with relevant stakeholders.
Transition to a circular economy	N.A.
Pollution prevention and control	CONFIRMED. Discharges to receiving waters meet the requirements laid down in Council Directive 91/271/EEC or as required by national provisions stating maximum permissible pollutant levels from discharges to receiving waters. Appropriate measures have been implemented to avoid and mitigate excessive storm water overflows from the wastewater collection system, which may include nature-based solutions, separate storm water collection systems, retention tanks and treatment of the first flush. Sewage sludge is used in accordance with Council Directive 86/278/EEC or as required by national law relating to the spreading of sludge on the soil or any other application of sludge on and in the soil.
Protection and restoration of biodiversity and ecosystems	CONFIRMED. Priority check on EIA. For every ground installation exempted from EIA and GIS verifications were carried out, addressing interference with protected areas.

5.5 “Collection and transport of non-hazardous waste in source segregated fractions”

Substantial Contribution to Climate Change Mitigation

CONFIRMED. All separately collected and transported non-hazardous waste that is segregated at source is intended for preparation for reuse or recycling operations.

Do No Significant Harm (DNSH)

Climate change adaptation	CONFIRMED. A taxonomy aligned climate risk assessment has been carried out. Mitigation measures, such as maintenance plans and safeguards, are in place. Those measures do not adversely affect the adaptation efforts of other people, nature and assets.
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Sustainable use and protection of water and marine resources	N.A.
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Transition to a circular economy	CONFIRMED. Separately collected waste fractions are not mixed in waste storage and transfer facilities with other waste or materials with different properties.
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Pollution prevention and control	N.A.
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Protection and restoration of biodiversity and ecosystems	N.A.
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5.6 “Anaerobic digestion of sewage sludge”

Substantial Contribution to Climate Change Mitigation

CONFIRMED. The relevant plants meet the screening criteria set out by Taxonomy regulations. In particular:

- A monitoring and contingency plan is in place in order to minimise methane leakage at the facility.
- The produced biogas is used directly for the generation of electricity or heat, or upgraded to bio-methane for injection in the natural gas grid, or used as vehicle fuel or as feedstock in chemical industry.

Do No Significant Harm (DNSH)

Climate change adaptation	CONFIRMED. A taxonomy aligned climate risk assessment has been carried out. Mitigation measures, such as maintenance plans and safeguards, are in place. Those measures do not adversely affect the adaptation efforts of other people, nature and assets.
Sustainable use and protection of water and marine resources	CONFIRMED. Environmental degradation risks related to preserving water quality and avoiding water stress are identified and addressed with the aim of achieving good water status and good ecological potential in accordance with Directive 2000/60/EC of the European Parliament and of the Council and a water use and protection management plan, developed thereunder for the potentially affected water body or bodies, in consultation with relevant stakeholders.
Transition to a circular economy	N.A.
Pollution prevention and control	CONFIRMED. Air and water emissions are lower than the emission threshold associated with European techniques (BAT/AEL). The plants meet the requirements for fertilizing materials set out at national level. Achieving these emission levels does not cause significant cross-media effects. The Nitrogen content (with tolerance level $\pm 25\%$) of the digestate used as fertiliser or soil improver is communicated to the buyer or the entity in charge of taking off the digestate.
Protection and restoration of biodiversity and ecosystems	CONFIRMED. Priority check on EIA. For every ground installation exempted from EIA and GIS verifications were carried out, addressing interference with protected areas.

5.7 “Anaerobic digestion of bio-waste”

Substantial Contribution to Climate Change Mitigation

CONFIRMED. The relevant OFMSW (Organic Fraction of Municipal Solid Waste) plants meet the screening criteria set out by Taxonomy regulations. Both plants:

- Have a monitoring and contingency plan in order to minimize methane leakage at the facility.
- Use the biomethane produced for generation of electricity and/or heat.
- The bio-waste is source segregated and collected separately.
- The produced digestate is used as fertilizer or soil improver.
- The share of food and feed crops used as input feedstocks measure in weight (as an annual average) less or equal to 10% of the input feedstock.

Do No Significant Harm (DNSH)

Climate change adaptation	CONFIRMED. A taxonomy aligned climate risk assessment has been carried out. Mitigation measures, such as maintenance plans and safeguards, are in place. Those measures do not adversely affect the adaptation efforts of other people, nature and assets.
Sustainable use and protection of water and marine resources	CONFIRMED. An Environmental Impact Assessment is carried out in accordance with Directive 2011/92/EU and includes an assessment of the impact on water in accordance with Directive 2000/60/EC.
Transition to a circular economy	N.A.
Pollution prevention and control	CONFIRMED. Air and water emissions are lower than the emission threshold associated with European techniques (BAT/AEL). The plants meet the requirements for fertilizing materials set out at national level. Achieving these emission levels does not cause significant cross-media effects. The Nitrogen content (with tolerance level $\pm 25\%$) of the digestate used as fertiliser or soil improver is communicated to the buyer or the entity in charge of taking off the digestate.
Protection and restoration of biodiversity and ecosystems	CONFIRMED. Priority check on EIA. For every ground installation exempted from EIA and GIS verifications were carried out, addressing interference with protected areas.

5.8 “Composting of bio-waste”

Substantial Contribution to Climate Change Mitigation

CONFIRMED. The relevant plants meet the screening criteria set out by Taxonomy regulations. In particular:

- The bio-waste that is composted is source segregated and collected separately.
- The compost produced is used as fertiliser or soil improver and meets the requirements for fertilising materials set out in Component Material Category 3 in Annex II to Regulation (EU) 2019/1009 or national rules on fertilisers or soil improvers for agricultural use.

Do No Significant Harm (DNSH)

Climate change adaptation	CONFIRMED. A taxonomy aligned climate risk assessment has been carried out. Mitigation measures, such as maintenance plans and safeguards, are in place. Those measures do not adversely affect the adaptation efforts of other people, nature and assets.
Sustainable use and protection of water and marine resources	N.A.
Transition to a circular economy	N.A.
Pollution prevention and control	CONFIRMED. Air and water emissions are lower than the emission threshold associated with European techniques (BAT/AEL). The plants meet the requirements for fertilising materials set out at national level. Achieving these emission levels does not cause significant cross-media effects.
Protection and restoration of biodiversity and ecosystems	CONFIRMED. Priority check on EIA. For every ground installation exempted from EIA and GIS verifications were carried out, addressing interference with protected areas.

5.9 “Material recovery from non-hazardous waste”

Substantial Contribution to Climate Change Mitigation

CONFIRMED. The relevant plants contribute substantially to climate change mitigation, by converting at least 50%, in terms of weight, of the processed separately collected non-hazardous waste into secondary raw materials that are suitable for the substitution of virgin materials in production processes.

Do No Significant Harm (DNSH)

Climate change adaptation	CONFIRMED. A taxonomy aligned climate risk assessment has been carried out. Mitigation measures, such as maintenance plans and safeguards, are in place. Those measures do not adversely affect the adaptation efforts of other people, nature and assets.
Sustainable use and protection of water and marine resources	N.A.
Transition to a circular economy	N.A.
Pollution prevention and control	N.A.
Protection and restoration of biodiversity and ecosystems	CONFIRMED. Priority check on EIA. For every ground installation exempted from EIA and GIS verifications were carried out, addressing interference with protected areas.

5.10 “Landfill gas capture and utilisation”

Substantial Contribution to Climate Change Mitigation

CONFIRMED. The relevant plants meet the screening criteria set out by Taxonomy regulations. In particular:

- The landfill has not been opened after 8 July 2020.
- The landfill or landfill cell where the gas capture system is newly installed, extended, or retrofitted is permanently closed and is not taking in further biodegradable waste.
- The produced landfill gas is used for the generation of electricity or heat as biogas, or upgraded to bio-methane for injection in the natural gas grid, or used as vehicle fuel or as feedstock in chemical industry.
- Methane emissions from the landfill and leakages from the landfill gas collection and utilisation facilities are subject to control and monitoring procedures set out in Annex III to Council Directive 1999/31/EC.

Do No Significant Harm (DNSH)

Climate change adaptation	CONFIRMED. A taxonomy aligned climate risk assessment has been carried out. Mitigation measures, such as maintenance plans and safeguards, are in place. Those measures do not adversely affect the adaptation efforts of other people, nature and assets.
Sustainable use and protection of water and marine resources	N.A.
Transition to a circular economy	N.A.
Pollution prevention and control	CONFIRMED. The permanent closure and remediation as well as the after-care of old landfills, where the landfill gas capture system is installed, are carried out in accordance with the following rules: • General requirements set out in Annex I to Directive 1999/31/EC. • Control and monitoring procedures set out in Annex III to that Directive.
Protection and restoration of biodiversity and ecosystems	CONFIRMED. Priority check on EIA. For every ground installation exempted from EIA and GIS verifications were carried out, addressing interference with protected areas.

6.15 “Infrastructure enabling low-carbon road transport and public transport”

Substantial Contribution to Climate Change Mitigation

CONFIRMED. A2A installs electric charging points dedicated to the operation of vehicles with zero tailpipe CO₂ emissions.

Do No Significant Harm (DNSH)

Climate change adaptation	CONFIRMED. A taxonomy aligned climate risk assessment has been carried out. Mitigation measures, such as maintenance plans and safeguards, are in place. Those measures do not adversely affect the adaptation efforts of other people, nature and assets.
Sustainable use and protection of water and marine resources	CONFIRMED. Environmental degradation risks related to preserving water quality and avoiding water stress are identified and addressed with the aim of achieving good water status and good ecological potential in accordance with 2020/852 Taxonomy Regulation and with Directive 2000/60/EC of the European Parliament and of the Council and a water use and protection management plan, developed thereunder for the potentially affected water body or bodies, in consultation with relevant stakeholders.
Transition to a circular economy	CONFIRMED. The process of construction of electric charging stations is run by a third-part company. A2A directly manages the end-of-life decommissioning process through its subsidiary AMSA that operates in the waste management business and that ensures maximal reuse or recycling. The requirement to achieve at least 70% reuse, recycling or recovery of the non-hazardous construction material is a requirement for third parties which A2A integrates in its tender requirements for contractors.
Pollution prevention and control	CONFIRMED. Measures are taken to reduce noise, dust and pollutant emissions during construction or maintenance works.
Protection and restoration of biodiversity and ecosystems	CONFIRMED. Where relevant, mitigation measures have been implemented to avoid wildlife collisions.

7.1 “Construction of new buildings”

Substantial Contribution to Climate Change Mitigation

CONFIRMED. A2A's new buildings meet the screening criteria set out by Taxonomy regulations. In particular:

- The Primary Energy Demand (PED) will be at least 10% lower than the threshold set for the nearly zero-energy building (NZEB) requirements in national measures implementing Directive 2010/31/EU of the European Parliament and of the Council.
- Robust and traceable quality control processes are in place during the construction process, resulting in the activation process for LEED certification.
- The life-cycle Global Warming Potential (GWP) of the building resulting from the construction will be calculated for each stage in the life cycle and is disclosed to investors and clients on demand.

Do No Significant Harm (DNSH)

Climate change adaptation	CONFIRMED. A taxonomy aligned climate risk assessment has been carried out. Mitigation measures, such as maintenance plans and safeguards, are in place. Those measures do not adversely affect the adaptation efforts of other people, nature and assets.
Sustainable use and protection of water and marine resources	CONFIRMED. Environmental degradation risks related to preserving water quality and avoiding water stress are identified and addressed with the aim of achieving good water status and good ecological potential in accordance with 2020/852 Taxonomy Regulation and with Directive 2000/60/EC of the European Parliament and of the Council and a water use and protection management plan, developed thereunder for the potentially affected water body or bodies, in consultation with relevant stakeholders.
Transition to a circular economy	CONFIRMED. At least 70% (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material referred to in category 17 05 04 in the European List of Waste established by Decision 2000/532/EC) generated on the construction site is prepared for reuse, recycling and other material recovery. A2A will guarantee this standard by gaining LEED certification.
Pollution prevention and control	CONFIRMED. Building components and materials used in the construction comply with the criteria set out in Appendix C to this Annex and controls over the materials emission are in place. No new construction was developed on potentially contaminated (brownfield) sites. Measures are implemented to reduce noise, dust, and pollutant emissions during construction or maintenance works.
Protection and restoration of biodiversity and ecosystems	CONFIRMED. An environmental impact screening has been conducted, no assets are located in or near protected areas. The building will be in urban areas.

7.3 “Installation, maintenance and repair of energy efficiency equipment”

Substantial Contribution to Climate Change Mitigation

CONFIRMED. All the operational efficiency projects on the tertiary sector and condominiums are contributing substantially to climate change mitigation. The individual components and systems are rated in the highest two populated classes of energy efficiency in accordance with Regulation (EU) 2017/1369.

Do No Significant Harm (DNSH)

Climate change adaptation	CONFIRMED. A taxonomy aligned climate risk assessment has been carried out. Mitigation measures, such as maintenance plans and safeguards, are in place. Those measures do not adversely affect the adaptation efforts of other people, nature and assets.
Sustainable use and protection of water and marine resources	N.A.
Transition to a circular economy	N.A.
Pollution prevention and control	CONFIRMED. All our energy efficiency initiatives, in addition to improving energy performance, they comply with the CAM (Minimum Environmental Criteria) for construction established by the Ministry of the Environment and Energy Security (MASE), which are aligned with the requirements of the EU Taxonomy Regulation, including Appendix C.
Protection and restoration of biodiversity and ecosystems	N.A.

7.4 “Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)”

Substantial Contribution to Climate Change Mitigation

CONFIRMED. The activity consists in installation, maintenance and repair of charging stations for electric vehicles.

Do No Significant Harm (DNSH)

Climate change adaptation	CONFIRMED. A taxonomy aligned climate risk assessment has been carried out. Mitigation measures are in place.
Sustainable use and protection of water and marine resources	N.A.
Transition to a circular economy	N.A.
Pollution prevention and control	N.A.
Protection and restoration of biodiversity and ecosystems	N.A.

7.5 “Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings”

Substantial Contribution to Climate Change Mitigation

CONFIRMED. A2A's activity consists in the installation, maintenance and repair of energy management Systems (EMS).

Do No Significant Harm (DNSH)

Climate change adaptation	CONFIRMED. A taxonomy aligned climate risk assessment has been carried out. Mitigation measures, such as maintenance plans and safeguards, are in place. Those measures do not adversely affect the adaptation efforts of other people, nature and assets.
Sustainable use and protection of water and marine resources	N.A.
Transition to a circular economy	N.A.
Pollution prevention and control	N.A.
Protection and restoration of biodiversity and ecosystems	N.A.

7.6 “Installation, maintenance and repair of renewable energy technologies”

Substantial Contribution to Climate Change Mitigation

CONFIRMED. All the operational rental projects on the tertiary sector and condominiums (photovoltaic, energy storage, A/R micro-cogeneration etc.) are contributing substantially to climate change mitigation.

Do No Significant Harm (DNSH)

Climate change adaptation	CONFIRMED. A taxonomy aligned climate risk assessment has been carried out. Mitigation measures, such as maintenance plans and safeguards, are in place. Those measures do not adversely affect the adaptation efforts of other people, nature and assets.
Sustainable use and protection of water and marine resources	N.A.
Transition to a circular economy	N.A.
Pollution prevention and control	N.A.
Protection and restoration of biodiversity and ecosystems	N.A.

2.2 “Treatment of hazardous waste”

Substantial Contribution to Pollution Prevention and Control

CONFIRMED. All A2A's hazardous waste treatment plants meet the substantial criteria when they are applicable to the specific treatment carried out. In particular, all the plants meet the general criteria (1); (1.2); (1.3) regarding authorization, pre-acceptance and operational procedures.

- Physical-chemical treatment procedures for solid waste are applicable only for the relevant plants and they are met.
- Physical-chemical treatment procedures for waste with calorific value are applicable only for the relevant plants and they are met.
- Treatment of water-based waste conditions are applicable only for the relevant plants and they are met.
- Treatment of POP-contained waste criteria are applicable to all A2A's plants and they are met.

Criteria (6) and (7) related to mercury-contained and medical waste are not applicable to any A2A's plant.

Do No Significant Harm (DNSH)

Climate change mitigation	N.A.
Climate change adaptation	CONFIRMED. A taxonomy aligned climate risk assessment has been carried out. Mitigation measures, such as maintenance plans and safeguards, are in place. Those measures do not adversely affect the adaptation efforts of other people, nature and assets.
Sustainable use and protection of water and marine resources	CONFIRMED. A2A's plants adopt BAT for waste treatment ensuring the application of sector-specific techniques for water protection.
Transition to a circular economy	N.A.
Protection and restoration of biodiversity and ecosystems	CONFIRMED. Priority check on EIA. For every ground installation exempted from EIA and GIS verifications were carried out, addressing interference with protected areas.

