

Progressive alignment with the principles set out by SASB

METRIC DESCRIPTION	CODE	INFORMATION PROVIDED																					
Average retail gas rate for (1) residential, (2) commercial, (3) industrial clients, and (4) transportation services only	IF-GU-240a.1	<p>Completion of this section was based on a breakdown that 2i Rete Gas deemed useful in order to provide the clearest possible view of its business. For this reason, clients were divided according to 5 civil and 2 technological classes.</p> <table border="1"> <tr> <td>C1 - "Heating"</td> <td>0.02 €/sm³</td> <td>0.52 €/MMBtu</td> </tr> <tr> <td>C2 - "Cooking and/or hot water production"</td> <td>-0.02 €/sm³</td> <td>-0.58 €/MMBtu</td> </tr> <tr> <td>C3 - "Heating + cooking and/or hot water production"</td> <td>-0.05 €/sm³</td> <td>-1.42 €/MMBtu</td> </tr> <tr> <td>C4 - "Air-conditioning"</td> <td>-0.05 €/sm³</td> <td>-1.37 €/MMBtu</td> </tr> <tr> <td>C5 - "Air conditioning + heating"</td> <td>-0.05 €/sm³</td> <td>-1.23 €/MMBtu</td> </tr> <tr> <td>T1 - "Technological use (craft - industrial)"</td> <td>0.03 €/sm³</td> <td>0.67 €/MMBtu</td> </tr> <tr> <td>T2 - "Technological use - heating"</td> <td>0.02 €/sm³</td> <td>0.55 €/MMBtu</td> </tr> </table>	C1 - "Heating"	0.02 €/sm ³	0.52 €/MMBtu	C2 - "Cooking and/or hot water production"	-0.02 €/sm ³	-0.58 €/MMBtu	C3 - "Heating + cooking and/or hot water production"	-0.05 €/sm ³	-1.42 €/MMBtu	C4 - "Air-conditioning"	-0.05 €/sm ³	-1.37 €/MMBtu	C5 - "Air conditioning + heating"	-0.05 €/sm ³	-1.23 €/MMBtu	T1 - "Technological use (craft - industrial)"	0.03 €/sm ³	0.67 €/MMBtu	T2 - "Technological use - heating"	0.02 €/sm ³	0.55 €/MMBtu
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Typical monthly gas bill for residential clients for (1) 50 MMBtu and (2) 100 MMBtu of gas delivered per year	IF-GU-240a.2	Not applicable because, as a distributor, 2i Rete Gas only has visibility into the costs of the Average Gas Rate for transportation services.																					
Number of residential clients gas disconnections for non-payment, percentage reconnected within 30 days	IF-GU-240a.3	Not applicable because this qualifies as an indirect business for 2i Rete Gas, with responsibility lying with sales companies.																					
Discussion of the impact of external factors on gas affordability for clients, including the economic conditions of the service territory	IF-GU-240a.4	To this end, to make a preliminary assessment and gain greater insights into the impact generated by its investments in response to the requests and needs arising also from the dialogue with the Municipalities, in 2023 2i Rete Gas continued to rely on the investment "cost-benefit" evaluation model, developed in 2020.																					
Percentage of gas utility revenues from tariff structures that (1) are decoupled or (2) contain a lost revenue adjustment mechanism (LRAM)	IF-GU-420a.1	Not applicable in the Italian market context as far as 2i Rete Gas is concerned.																					
Client gas savings due to market efficiency measures	IF-GU-420a.2	Not applicable in the Italian market context as far as 2i Rete Gas is concerned.																					
Number of (1) reportable pipeline incidents, (2) Corrective Action Orders (CAO), and (3) Notices of Probable Violation (NOPV)	IF-GU-540a.1	In 2023, no events classifiable as "Gas Incidents" were recorded as defined in the CIG guidelines (value exceeding € 5,000, in the event of occurrence in the distribution network or € 1,000, in the event of occurrence at end client's systems) whose responsibility is to be attributed to the Group.																					

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Percentage of distribution pipeline that is (1) cast and/or wrought iron and (2) unprotected steel	IF-GU-540a.2	<p>The Group operates approximately 72 thousand km of network. It is mainly a cathodically protected steel network (over 54 thousand km corresponding to 76% of the total network), a PE polyethylene network (approximately 17 thousand km corresponding to 24% of the total network), a residual portion of cast iron network (approximately 410 km corresponding to 0.6% of the total network) and of a residual portion of PVC network (approximately 39 km representing less than 0.1% of the total network) for which a removal plan is scheduled over the next few years, as defined by ARERA's regulatory requirements for materials that are no longer allowed by law.</p> <p>For several years now, the Group has been engaged in a project for the replacement of network sections classified as "old", opting for the rollout of a polyethylene network. Drivers pointing to the progressive need for replacement take into account the year of construction, the leakage of the pipeline detected during periodic monitoring, and the number of repair interventions recorded in the year.</p>
Percentage of gas (1) transmission and (2) distribution pipelines inspected	IF-GU-540a.3	<p>The Group manages the distribution service in full compliance with the applicable national regulations and, as far as network leakage monitoring is concerned, it complies with even higher standards than the applicable regulations.</p> <p>In 2023, the following percentage of the distribution network was checked, broken down according to operating pressure:</p> <p>64% of the low-pressure network operated; 78% of the high/medium-pressure network operated.</p> <p>In order not to interrupt the service to users, no checks are normally carried out with technologies that involve checking the integrity of the pipelines and/or their pressure tightness.</p> <p>However, it must be said that with regard to the state of corrosion of the steel pipelines, which account for approximately 76% of the network operated, the Group constantly monitors the parameters of the cathodic protection systems and conducts a constant campaign to monitor characteristic points in order to constantly assess the state of the network. The system is fully telemetered, and in addition, field survey campaigns that involve sensitive points are carried out.</p>
Description of efforts to manage the integrity of gas delivery infrastructure, including risks related to safety and emissions	IF-GU-540a.4	<p>With support from its Integrated Management System (IMS), within which the principles of the Integrated Quality, Workplace Health and Safety, Environment and Asset Management Policy are applied, the 2i Rete Gas organisation continuously monitors the state of efficiency and safety of the whole network infrastructure, through the planning, monitoring and analysis of both preventive and corrective maintenance, performed on all the components of the network.</p> <p>For this same purpose, it also trains and qualifies its employees, also with continuous refresher courses, in compliance with applicable industry regulations as well as on the basis of established tried and tested internal best practices. In compliance with the principle of inclusion, it extends training courses for staff within the supply chain to involve suppliers that perform the above activities jointly.</p> <p>Prevention is one of the strengths of the IMS and is based on continuous audit and control carried out at all levels, and on subsequent analysis that feeds into the revision of internal practices designed to guarantee the quality and safety of the service for the community and all internal and external operators.</p> <p>In addition, the Group has long had regulations in place to govern and organise emergency management. Specific emergency plans have also been drawn up in cooperation with the competent authorities, which, amongst other things, consider the morphology of the land on which the network infrastructure is located in order to deal with any events that may arise (e.g. floods, landslides, etc.).</p>

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ACTIVITY METRICS

ACTIVITY DESCRIPTION	CODE	NOTES	VALUE
Number of: (1) residential, (2) commercial, and (3) industrial clients served	IF-GU-000.A	C1 - "Heating"	n. 49,074
		C2 - "Cooking and/or hot water production"	n. 2,036,110
		C3 - "Heating + cooking and/or hot water production"	n. 2,687,555
		C4 - "Air-conditioning"	n. 3,156
		C5 - "Air conditioning + heating"	n. 8,719
		T1 - "Technological use (craft - industrial)"	n. 4,517
		T2 - "Technological use - heating"	n. 74,848
		This indicator is developed by reporting the information broken down by the client categories mapped by 2i Rete Gas (5 civil and 2 technology classes) as under IF-GU-240a.1	
Amount of natural gas delivered to: (1) residential clients, (2) commercial clients, (3) industrial clients, and (4) transferred to a third party	IF-GU-000.B	C1 - "Heating"	28,725,507 MMbtu
		C2 - "Cooking and/or hot water production"	16,910,154 MMbtu
		C3 - "Heating + cooking and/or hot water production"	112,406,698 MMbtu
		C4 - "Air-conditioning"	93,561 MMbtu
		C5 - "Air conditioning + heating"	463,474 MMbtu
		T1 - "Technological use (craft - industrial)"	9,380,536 MMbtu
		T2 - "Technological use - heating"	57,091,279 MMbtu
		Report information broken down by client categories mapped by 2i Rete Gas (5 civil and 5 technology classes) as under IF-GU-240a.1	
Length of gas (1) transmission and (2) distribution pipelines	IF-GU-000.C	Total network under management in 2023	more than 72 thousand km
		High-Pressure Network (above 5 bar, classified as 1st/2nd/3rd-type network)	334 km
		Medium-Pressure Network (above 0.04 bar and not exceeding 5 bar, classified as 4th/5th/6th-type network)	30,385 km
		Low-Pressure Network (not exceeding 0.04 bar, classified as 7th-type network)	41,171 km