

GRI CONTENT INDEX {GRI 102-55}

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part omitted	Reason	Explanation
GRI 101: Foundation 2016					
General Disclosures					
Organisational profile					
GRI 102: General disclosures 2016	102-1 Name of the organisation	See chapter 'Who we are', pp. 12-16	none		
	102-2 Activities, brands, products, and services	See chapter 'Our corporate structure', pp. 13-15 and chapter 'Integrated strategy', pp. 17ff.	none		
	102-3 Location of headquarters	See chapter 'Who we are', pp. 12-16	none		
	102-4 Location of operations	See chapter 'Who we are', pp. 12-16	none		
	102-5 Ownership and legal form	See chapter 'Who we are', pp. 12-16	none		
	102-6 Markets served	See chapter 'Who we are', pp. 12-16	none		
	102-7 Scale of the organisation	See chapter 'Who we are', pp. 12-16 and Appendix 'Figure 1' and 'Figure 7'	none		
	102-8 Information on employees and other workers	See chapter 'Employees', pp. 99ff. and Appendix 'Figure 26'	102-8-b	not applicable	Split by region: Alperia is a regional company.
	102-8-d: No significant portion of the organisation's activities are performed by workers who are not employees.				
	102-8-e: No significant variations in the numbers reported in Disclosures 102-8-a, 102-8-b, and 102-8-c (such as seasonal variations in the tourism or agricultural industries).				
	102-8-f: Data based on actual employee numbers registered in the HR software.				
102-9 Supply chain	See chapter 'Value chain', p. 16 and chapter 'Supplier management', pp. 64ff.	none			
102-10 Significant changes to the organisation and its supply chain		none		There has not been any significant change in the supply chain.	
102-11 Precautionary principle or approach	See chapter 'Risks and opportunities', pp. 38ff.	none			

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			Part omitted	Reason	Explanation
	102-12 External initiatives	See chapter 'Selected external initiatives', p. 15, chapter 'Investment in infrastructure', p. 45, chapter 'Sponsorship', pp. 90-91 and chapter 'Innovation, research and development', pp. 117ff.	none		
	102-13 Membership of associations	See chapter 'Associations', pp. 15-16	none		
	EU1 Installed capacity	See Appendix 'Figure 5'	none		
	EU2 Net energy output	See chapter 'Green energy supply', pp. 53-54 and Appendix 'Figure 6'	none		
	EU3 Number of residential and commercial customer accounts	See chapter 'Customer satisfaction', pp. 84ff. and Appendix 'Figure 18'	none		
	EU4 Length of above and underground transmission and distribution lines by regulatory regime	See chapter 'Our distribution network', pp. 54ff. and Appendix 'Figure 8'	none		
	Strategy				
	102-14 Statement from senior decision-maker	See chapter 'Letter to the stakeholders', pp. 4ff.	none		
	102-15 Key impacts, risks, and opportunities	See chapter 'Risks and opportunities', pp. 38ff. and chapter 'Legislative Decree 254/16: mapping and risk management' pp. 142ff.	none		
	Ethics and integrity				
	102-16 Values, principles, standards, and norms of behaviour	See chapter 'Who we are', pp. 12-16, chapter 'Corporate governance', p. 19, and chapter 'Disciplinary Code and Golden Rules', pp. 20-21	none		
	Governance				
	102-18 Governance structure	See chapter 'Corporate governance', p. 19, and chapter 'Governance tools', pp. 20ff.	none		
	Stakeholder engagement				
	102-40 List of stakeholder groups	See chapter 'Stakeholder management', pp. 28-29	none		

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	102-41 Collective bargaining agreements	100% of total employees are covered by collective bargaining agreements.	none		
	102-42 Identifying and selecting stakeholders	See chapter 'Stakeholder management', pp. 28-29	none		
	102-43 Approach to stakeholder engagement	See chapter 'Stakeholder management', pp. 28-29 and chapter 'Transparent marketing and communication', pp. 89ff.	none		
	102-44 Key topics and concerns raised	See chapter 'Stakeholder Management', pp. 28-29	none		
	Reporting practice				
	102-45 Entities included in the consolidated financial statements	See Appendix 'Note on methodology', p. 178	none		
	102-46 Defining report content and topic boundaries	See chapter 'Materiality Matrix', p. 25	none		
	102-47 List of material topics	See chapter 'Materiality matrix', p. 25	none		
	102-48 Restatements of information	See Appendix 'Note on methodology', p. 178	none		
	102-49 Changes in reporting	See Appendix 'Note on methodology', p. 178	none		
	102-50 Reporting period	See Appendix 'Note on methodology', p. 178	none		
	102-51 Date of most recent report		none		April 2020
	102-52 Reporting cycle	See Appendix 'Note on methodology', p. 178	none		
	102-53 Contact point for questions regarding the report	See Appendix 'Contacts', p. 179	none		
	102-54 Claims of reporting in accordance with the GRI Standards	See Appendix 'Note on methodology', p. 178	none		
	102-55 GRI content index	See Appendix 'GRI content index', pp. 148ff.	none		
	102-56 External assurance	See Appendix 'Independent auditors' Report', pp. 173ff.	none		
Material topics					
GRI 200 Economic Standard Series					
Economic performance					
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary	See Appendix 'Management approach: economic value', p. 133	none		
	103-2 The management approach and its components		none		
	103-3 Evaluation of the management approach		none		

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			Part omitted	Reason	Explanation
GRI 201: Economic performance 2016	201-1 Direct economic value generated and distributed	See chapter 'Economic Value' pp. 42-43 and Appendix 'Figure 2' and 'Figure 3'	none		
Indirect economic impacts					
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary	See Appendix 'Management approach: economic value', p. 133	none		
	103-2 The management approach and its components		none		
	103-3 Evaluation of the management approach		none		
GRI 203: Indirect economic impacts 2016	203-1 Investment in infrastructure and services supported	See chapter 'Investment in infrastructure', pp. 45ff., chapter 'Innovation, research and Development', pp. 117ff. and Appendix 'Figure 4'	none		
Procurement practices					
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary	See Appendix 'Management approach: supply chain management', p. 132	none		
	103-2 The management approach and its components		none		
	103-3 Evaluation of the management approach		none		
GRI 204: Procurement practices 2016	204-1 Proportion of spending on local suppliers	See chapter 'Supplier management' pp. 64ff. and Appendix 'Figure 12'	none		The organisation's geographical definition of "significant location of operations" refers to the Province of South Tyrol.
Tax					
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary	See Appendix 'Management approach: tax', p. 133	none		
	103-2 The management approach and its components		none		
	103-3 Evaluation of the management approach		none		
GRI 207: Tax 2019	207-1 Approach to tax	See chapter 'Taxes' pp. 43-44	207-1-a-i	not available	Alperia does currently not have a formalised tax strategy.
	207-2 Tax governance, control, and risk management	See chapter 'Taxes', pp. 43-44			

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	207-3 Stakeholder engagement and management of concerns related to tax	See chapter 'Taxes' pp. 43-44	none		
GRI 300 Environmental Standards Series					
Energy					
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary	See Appendix 'Management approach: Energy Consumption', pp. 136-137	none		
	103-2 The management approach and its components		none		
	103-3 Evaluation of the management approach		none		
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	See chapter 'Energy consumption' p. 75 and Appendix 'Figure 7' and 'Figure 16'	none		
	302-4 Reduction of energy consumption	See chapter 'Investment in infrastructure', pp. 45ff. and chapter 'Sustainable products and services' pp. 126ff.	none		
	302-5 Reductions in energy requirements of products and services	See chapter 'Sustainable products and services' pp. 126ff.	none		
Water					
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary	See Appendix 'Management approach: Water', pp. 134ff.	none		
	103-2 The management approach and its components		none		
	103-3 Evaluation of the management approach		none		
Alperia own 2017	ALP 6 Water released for minimum flow	See chapter 'Water' pp. 69ff. and Appendix 'Figure 15'	none		
	ALP 7 Incidents of non-compliance with MVF requirements	See Appendix 'Figure 15'	none		
Emissions					
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary	See Appendix 'Management approach: emissions', p. 136	none		
	103-2 The management approach and its components		none		
	103-3 Evaluation of the management approach		none		
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	See chapter 'Emissions', pp. 77ff. and Appendix 'Figure 17'	none		
	305-2 Energy indirect (Scope 2) GHG emissions	See chapter 'Emissions', pp. 77ff. and Appendix 'Figure 17'	none		
	305-3 Other indirect (Scope 3) GHG emissions	See chapter 'Emissions', pp. 77ff. and Appendix 'Figure 17'	none		
	305-4 GHG emissions intensity	See chapter 'Emissions', pp. 77ff.	none		

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			Part omitted	Reason	Explanation
		and Appendix 'Figure 17'			
	305-5 Reduction of GHG emissions	See chapter 'Emissions', pp. 77ff. and Appendix 'Figure 17'	none		
	305-7 Nitrogen oxides (NOX), sulphur oxides (SOX), and other significant air emissions	See chapter 'Emissions', pp. 77ff.	none		
Supplier environmental assessment					
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary	See Appendix 'Management approach: supplier management', p. 132	none		
	103-2 The management approach and its components		none		
	103-3 Evaluation of the management approach		none		
GRI 308: Supplier environmental assessment 2016	308-1 New suppliers that were screened using environmental criteria	See chapter 'Supplier management' pp. 64ff. and Appendix 'Figure 13'	none		
GRI 400 Social Standards Series					
Employment					
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary	See Appendix 'Management approach: employee development', pp. 138-139	none		
	103-2 The management approach and its components		none		
	103-3 Evaluation of the management approach		none		
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	See chapter 'Employee development', pp. 100ff. and Appendix 'Figure 27'	401-1-a / 401-1-b	not applicable	Split by region: Alperia is a regional company.
	401-3 Parental leave	See Chapter 'Diversity and equal opportunity', pp. 106ff. and Appendix 'Figure 32'	none		
Occupational health and safety					
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary	See Appendix 'Management approach: occupational health and safety', p. 140	none		
	103-2 The management approach and its components		none		
	103-3 Evaluation of the management approach		none		
GRI 403: Occupational health and safety 2018	403-2 Hazard identification, risk assessment, and incident investigation	See chapter 'Occupational health and safety', pp. 111ff.	none		
	403-9 Work-related injuries	See Appendix 'Figure 34'	none		
	403-10 Work-related ill health	See Appendix 'Figure 33'	none		
Training and education					
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary	See Appendix 'Management approach: employees'	none		
	103-2 The management approach and its components		none		

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GRI 404: Training and education 2016	103-3 Evaluation of the management approach	Development', pp. 138-139	none		
	404-1 Average hours of training per year per employee	See chapter 'Occupational health and safety', pp. 111ff., chapter 'Employee development', pp. 100ff. and Appendix 'Figure 28'	none		
	404-2 Programs for upgrading employee skills and transition assistance programs	See chapter 'The evolution of leadership and personnel', pp. 102-103			
	404-3 Percentage of employees receiving regular performance and career development reviews	See chapter 'The evolution of leadership and personnel', pp. 102-103 and Appendix 'Figure 29'	none		
Diversity and equal opportunity					
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary	See Appendix 'Management approach: diversity and equal opportunity', p. 139	none		
	103-2 The management approach and its components		none		
	103-3 Evaluation of the management approach		none		
GRI 405: Diversity and equal opportunity 2016	405-1 Diversity of governance bodies and employees	See chapter 'Corporate governance', p. 19, chapter 'Diversity and equal opportunities', pp. 106ff. and see Appendix 'Figure 30'	none		
	405-2 Ratio of basic salary and remuneration of women to men	See chapter 'Diversity and equal opportunities', pp. 106ff. and Appendix 'Figure 31'	none		Significant locations of operations: all our consolidated companies are included.
Human rights assessment					
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its Boundary	See Appendix 'Management approach: Supplier Management', p. 132	none		
	103-2 The management approach and its components		none		
	103-3 Evaluation of the management approach		none		
GRI 412: Human rights assessment 2016	412-3 Significant investment agreements and contracts that include human-rights clauses or that underwent human-rights screening	See Appendix 'Figure 14'	none		Significant contracts are defined as "contracts managed centrally at group level by procurement and which exceed a value of €100,000".
Supplier social assessment					
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary	See Appendix 'Management approach: supplier management', p. 132	none		
	103-2 The management approach and its components		none		
	103-3 Evaluation of the management approach		none		
GRI 414: Supplier social	414-1 New suppliers that were screened using social criteria	See chapter 'Supplier management' pp. 64ff.	none		

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assessment 2016		and Appendix 'Figure 13'			
Marketing and labelling					
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary	See Appendix 'Management approach: transparent marketing and communication', pp. 137-138	none		
	103-2 The management approach and its components		none		
	103-3 Evaluation of the management approach		none		
GRI 417: Marketing and labelling 2016	417-1 Requirements for product and service information and labelling	See chapter 'Transparent marketing and communication', pp. 89ff.	417-1-b	not available	Requirements are mainly related to information contained on our invoices.
	417-2 Incidents of non-compliance concerning product and service information and labelling		none		There have been no such incidents.
	417-3 Incidents of non-compliance concerning marketing communications	See Appendix 'Figure 23'	none		There were no known incidents in 2020 of non-compliance with voluntary sponsoring and donation codes.
Alperia Own 2017	ALP 8 Complaints concerning communication and marketing that is not transparent		ALP8	not available	Currently, there is no centralised grievance mechanism in place. We have set a target to implement a centralised grievance mechanism by 2021.
Customer privacy					
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary	See Appendix 'Management approach: Cybersecurity', p. 138	none		
	103-2 The management approach and its components		none		
	103-3 Evaluation of the management approach		none		
GRI 418: Customer privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	See chapter 'Cybersecurity', pp. 96-97 and Appendix 'Figure 24' and 'Figure 25'	none		
Availability and reliability					
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary	See Appendix 'Management approach: security of supply', p. 132	none		
	103-2 The management approach and its components		none		
	103-3 Evaluation of the management approach		none		
G4 Electric utilities sector disclosures 2013	EU10 Planned capacity against projected electricity demand over the long term, broken down by energy source and regulatory regime	See chapter 'Green energy supply', pp. 53-54 and Appendix 'Figure 5'	split by regulatory regime	not applicable	Split by regulatory regime is not applicable.
	EU29 Average power outage duration	See chapter 'Our distribution network', pp. 54ff. and Appendix 'Figure 9'	none		
	EU28 Power outage frequency	See chapter 'Our distribution network', pp. 54ff. and Appendix 'Figure 8'	none		

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	EU30 Average plant availability factor by energy source and by regulatory regime	See Appendix 'Figure 10'	split by regulatory regime	not applicable	Split by regulatory regime is not applicable.
Customer satisfaction					
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary	See Appendix 'Management approach: Customer Satisfaction', p. 137	none		
	103-2 The management approach and its components		none		
	103-3 Evaluation of the management approach		none		
Alperia own 2017	ALP1 Monthly average of calls answered – green number	See chapter 'Customer satisfaction', pp. 84ff. and Appendix 'Figure 19'	none		
	ALP2 Customer complaints	See chapter 'Customer satisfaction', pp. 84ff. and Appendix 'Figure 20'	none		
	ALP3 Customer satisfaction index	See chapter 'Customer satisfaction', pp. 84ff. Appendix 'Figure 21'	ALP3		The customer satisfaction survey was postponed due to the COVID-19 pandemic.
Research and development					
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary	See Appendix 'Management approach: innovation, research and development', pp. 140-141	none		
	103-2 The management approach and its components		none		
	103-3 Evaluation of the management approach		none		
G4 Electric utilities sector disclosures 2013	EU8 Research and development activity and expenditure aimed at providing reliable electricity and promoting sustainable development	See chapter 'Innovation, research and development', pp. 117ff. and Appendix 'Figure 35'	none		
Sustainable products and services					
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its Boundary	See Appendix 'Management approach: Sustainable Products and Services', p. 141	none		
	103-2 The management approach and its components		none		
	103-3 Evaluation of the management approach		none		
G4 Electric utilities sector disclosures 2013 / Alperia own 2017	ALP4 Share of revenues from sustainable products and services	See chapter 'Sustainable products and services', pp. 126ff. and Appendix 'Figure 36'	none		
	ALP5 Description of new business initiatives with sustainable products and services	See chapter 'Sustainable products and services', pp. 126ff.	none		
Disaster/emergency planning and response					
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its boundary	See Appendix 'Management approach: asset integrity' p. 134 and chapter 'Asset integrity', pp. 61-62	none		
	103-2 The management approach and its components		none		
	103-3 Evaluation of the management approach		none		
G4 Electric utilities sector	EU21 Disaster/emergency planning and response	See chapter 'Asset integrity', pp. 61-62	none		

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disclosures 2013					