



Acque Bresciane
Servizio Idrico Integrato

**2024
INTEGRATED
ANNUAL
REPORT
SUMMARY**

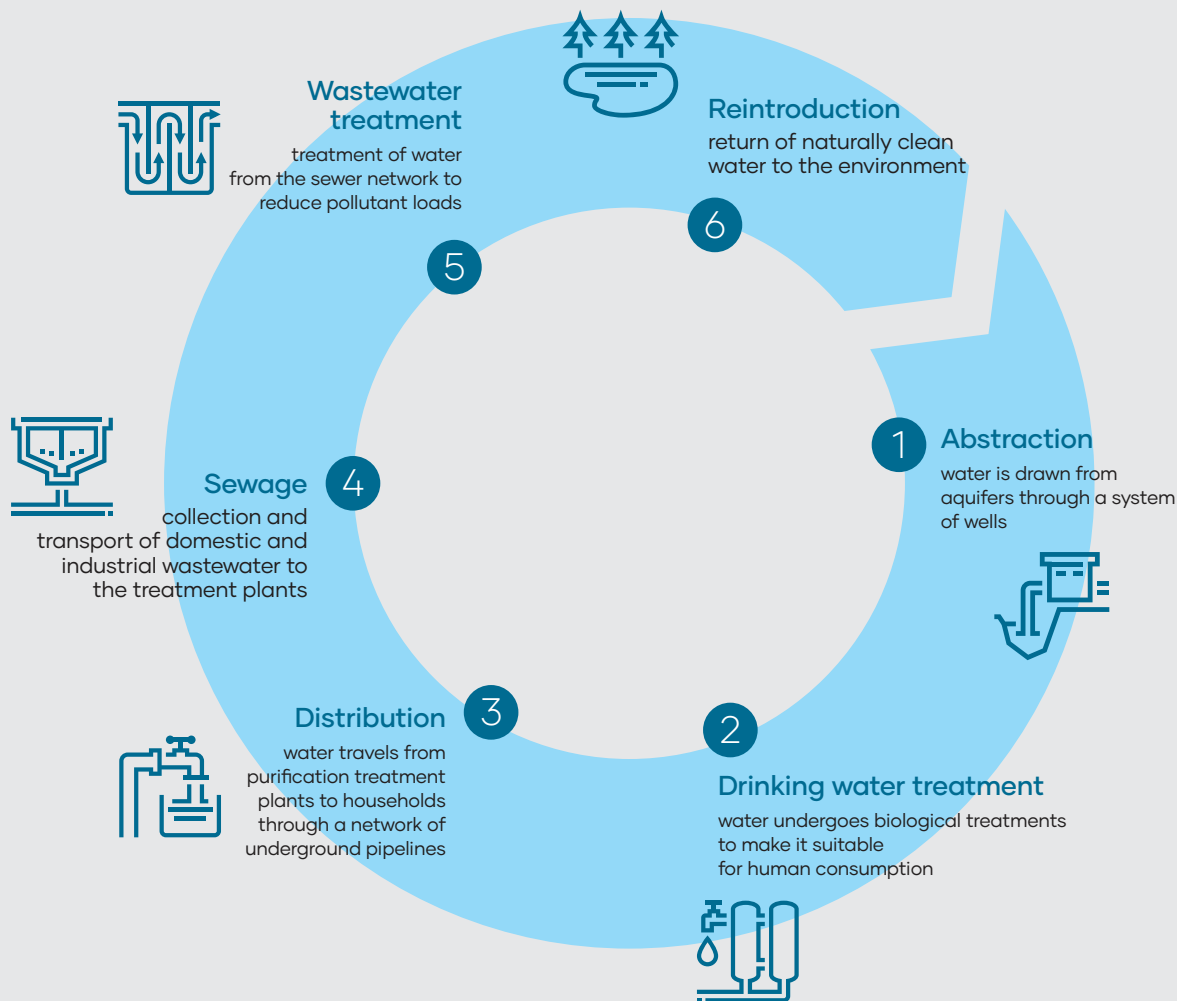


**2024
INTEGRATED
ANNUAL
REPORT**

SUMMARY



Acque Bresciane:
moving towards
a circular water
service management
model



LETTER TO STAKEHOLDERS

We are pleased to present this summary of the 2024 Integrated Report, a document that highlights the main results and impacts of our economic, environmental, social, and sustainability strategies. Since 2022 we have been a Benefit Corporation, and throughout 2024 we continued on our path with determination, managing the Integrated Water Service for over 680,000 customers.

We faced complex challenges, such as the effects of climate change, by investing in digitalisation, infrastructure resilience, and the preservation of water resources. We launched reforestation projects, the reuse of treated wastewater, and sludge reduction initiatives—supported in part by a €55 million Sustainability Linked Loan and by PNRR-funded projects worth around € 50 million.

For us, sustainability goes hand in hand with innovation. We have strengthened ties with the local territories through proactive initiatives such as ABCommunity, training for local administrators via ABACO, and educational programmes involving over 6,000 students. Our commitment to inclusion has earned us awards and certifications, and the “AA” rating awarded by Cerved confirms the effectiveness of our ESG strategy.

“Every drop counts” is not just a slogan—it is a responsibility that translates into concrete actions. This document provides a summary of those actions, while the full Integrated Report offers a broader and more detailed overview.

PIERLUIGI TOSCANI

Chair of the Board of Directors of Acque Bresciane

ACQUE BRESCIANE IN BRIEF

Key figures for 2024

PROFILE AND LOCAL TERRITORY
DEVELOPMENT

113

MUNICIPALITIES SUPPLIED

685,333

RESIDENT POPULATION IN THE
MUNICIPALITIES SUPPLIED

4,913 km

LENGTH OF DRINKING WATER
SUPPLY NETWORK

3,357 km

LENGTH OF SEWER NETWORK

104,413,875 m³

DRINKING WATER ABSTRACTED PER YEAR
FOR SUPPLY

718,631

ACTUAL CAPACITY OF TREATMENT PLANTS
[PE SUPPLIED]

DRINKING WATER QUALITY

8,329

DRINKING WATER SAMPLES

97.62%

COMPLIANCE WITH LEGAL LIMITS [%]

Through this report, we outline the many milestones achieved and, in line with our

2045 SUSTAINABILITY PLAN "EVERY DROP COUNTS"

we also illustrate our strategy aimed at creating positive impacts on the economy, the environment, and people.

SERVING THE TERRITORY

6,200

STUDENTS INVOLVED IN ENVIRONMENTAL
EDUCATION

95.7%

OVERALL CUSTOMER SATISFACTION
(OVERALL CSI)

INVESTMENT AND INNOVATION

41 million

INVESTMENTS [€]

68

PER CAPITA INVESTMENT
FOR RESIDENTS SERVED BY THE WATER
SUPPLY NETWORK [€]

ECONOMIC SUSTAINABILITY

142.27 million

ECONOMIC VALUE GENERATED [€]

102.1 million

ECONOMIC VALUE DISTRIBUTED [€]

19.23 km

WATER SUPPLY NETWORK REPLACED

328.080 GJ

ENERGY CONSUMED

58,715

TOTAL DIRECT AND INDIRECT EMISSIONS
(LOCATION BASED) [TCO2EQ]

THE VALUE OF HUMAN RESOURCES

349

EMPLOYEES

7,403 hours

HOURS OF TRAINING

21.2 hours

AVERAGE TRAINING PER CAPITA

SUPPLIERS

83 million

VALUE OF PROCUREMENT [€]

65%

SUPPLIERS FROM LOMBARDY
[% ACCREDITED]

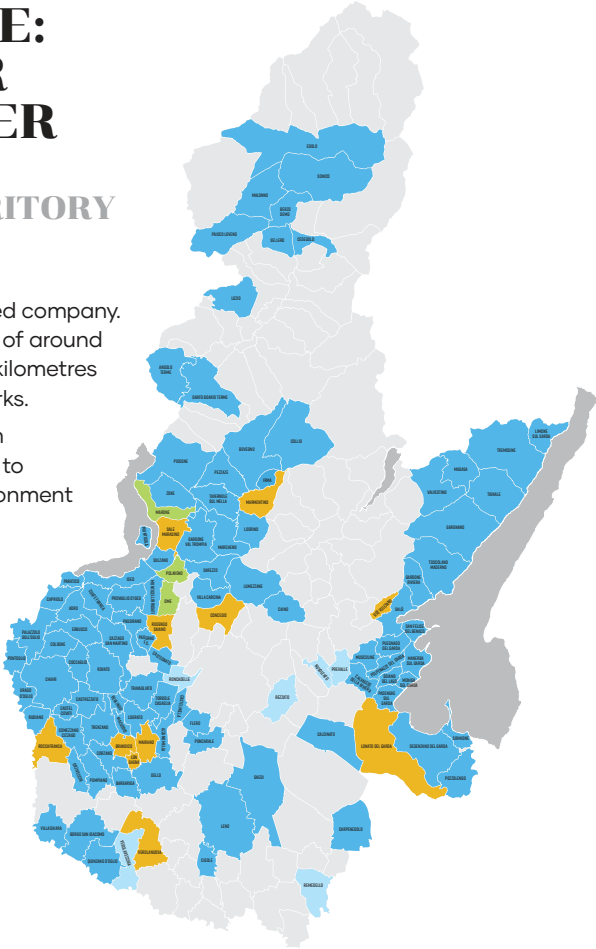
ACQUE BRESCIANE: THE SOLE WATER SERVICE PROVIDER

PROFILE AND LOCAL TERRITORY DEVELOPMENT

Acque Bresciane S.r.l. is a wholly publicly owned company. As of 31 December 2024, it serves a user base of around 685,000 customers and manages over 8,250 kilometres of pipelines, including water and sewer networks. Its main services include collecting water from production sources, purifying it, distributing it to customers, and finally returning it to the environment clean. The relevant ATECO code is 36.

ACQUE BRESCIANE
SUPPLIES

113
MUNICIPALITIES



WATER
SUPPLY AREAS

99



SEWAGE SYSTEM
SERVICE AREAS

104



WASTEWATER
TREATMENT
SERVICE AREAS

107

- Drinking water system, sewage system, wastewater treatment
- Sewage and wastewater treatment
- Drinking water system
- Wastewater treatment
- Drinking water system and sewage

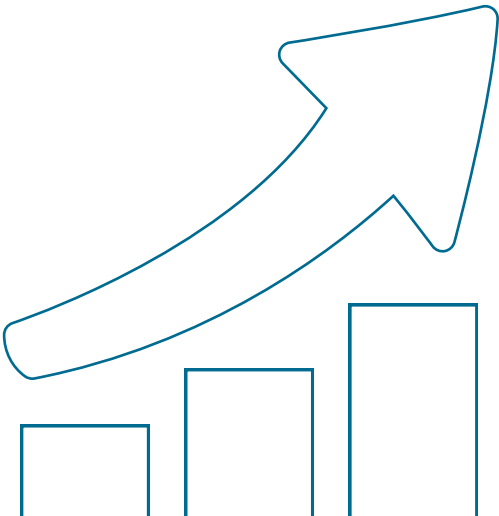
OUR VALUES

The values guiding Acque Bresciane's work were defined through a participatory process during the company's early years and are clearly shared with all employees and stakeholders.



GENERATED AND DISTRIBUTED VALUE

The following table shows the value added generated by Acque Bresciane in 2024 and how it was distributed among stakeholders involved in operational activities (enhancement of productive, natural, and relational capital), company personnel (enhancement of human and social capital), financial stakeholders (enhancement of financial capital), and the portion retained within the Company.



	2024	% VA
Revenue from sales	142,278,710	
Income/expenses from financial activities	1,484,386	
Other income and expenses	- 124,459	
Depreciation, impairment, and provisions	33,647,160	
Gross global added value	109,991,477	100.0%
Distribution of value added to suppliers	62,788,729	57.1%
Distribution of value added to employees	19,303,646	17.6%
Distribution of value added to investors	10,494,223	9.5%
Taxes and contributions to public administration	5,182,631	4.7%
Contributions to the territory	1,813,454	1.6%
Fees and local charges	2,542,212	2.3%
Distributed economic value	102,124,895	92.8%
Net profit for the year	7,866,582	
Economic value to be reinvested	7,866,582	7.2%

INVESTMENTS MADE

During 2024, investments amounting to over €39 million were recorded.

INVESTMENTS (data in euro)	2024
Lombardy	35,298,646
Rest of Italy	3,806,331
Other geographical areas	4,243
TOTAL	39,109,220

2024 INVESTMENTS
COMPARED TO THE ITALIAN AVERAGE

+ 14.5%



PER CAPITA INVESTMENTS

Values in euros	2024	Italian average
Per capita investments	68.69	60

Ratio between total investments made and resident population supplied by the water system (ISTAT data)

EU infringements (Directive 91/271)

Among the nine objectives of the 2045 Sustainability Plan, Acque Bresciane aims to eliminate all EU infringements, in line with the investment plan. As of 2024, 18 agglomerations remain non-compliant with Directive 91/271, down from an initial 45 involved in two infringement procedures (2014/2059 and 2017/2181), for which corrective actions are planned.

EU infringements costs (in euros)	Total investment amount	Total 2024	Total 2024/29
Case C-668/19	229,955,975	6,459,478	41,589,919
EU procedure 2014/2059			
Total	229,955,975	6,459,478	41,589,919



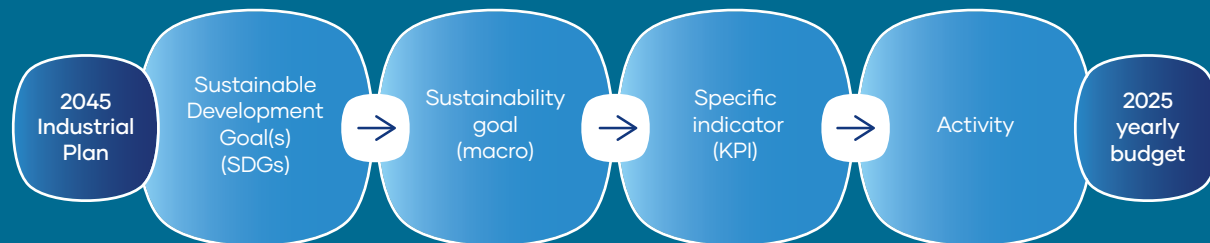
SUSTAINABILITY AS OUR STRATEGY THE 2045 SUSTAINABILITY PLAN

Acque Bresciane bases its current and investment activities within a strategic framework that accompanies economic and financial development within a broader programme of environmental and social sustainability and relations with the territory and stakeholders.

In order to give greater operational coherence between long-term goals and the organisation's activities, a Sustainability

Plan was approved in autumn 2020 by the Board of Directors. The Plan has a 2045 timeframe and measurable year-by-year goals.

The selected indicators have been integrated into the company's economic and financial planning system, into performance evaluation, and contribute to Acque Bresciane's investment selection for the 2025 budget.



	2045 goals	Synthetic index to 2045
1	Reduction of network leakage	-50% network losses*
2	Water quality	Eliminate non-drinkable water
3	Water reuse and wastewater treatment	No EU infringements
4	Emissions reduction	100% green energy and vehicles
5	Customer centrality	No automatic compensation
6	Workplace safety	-25% fewer accidents vs sector average
7	Welfare extension	At least 80% of employees involved in welfare
8	Economic and financial balance	Compliance with the industrial plan
9	Promotion of sustainability	100% sustainability integrated into business

* Data compared to the baseline as of 31.12.2019



To support the implementation of the nine macro-objectives in day-to-day operations, 20 annual measurement indicators (KPIs) and 45 operational activities have been identified for the sustainable management of the water cycle.

20

KPI
Indicators

1	M1 Arera - water losses	11	% green energy from self-production
2	% supply network renewal rate (km of network replaced)	12	MC1 (contractual quality regulation) Start and termination of contractual relationship
3	Per capita investments*	13	MC2 (Contractual quality regulation) Management of the contractual relationship and service accessibility
4	% meter replacements	14	% electronic billing
5	% population involved in the Water Safety Plans (WSP)	15	% severity index of workplace injuries (excluding commuting accidents)
6	M3 Arera - Drinking water quality	16	Training hours per capita on workplace safety
7	Resolution of EU infringements	17	% employees opting to convert performance bonuses (PDR) into welfare benefits
8	M5 Arera - Sludge	18	Financial sustainability indicators DSCR (EBIDTA and FREE CASH FLOW)
9	M6 Arera - Treated wastewater quality - Exceedance rate of limits in discharged wastewater samples	19	% tenders including Minimum Environmental Criteria
10	% green vehicles	20	Number of students involved in "School Help Desk"

(comparable corporate scope)

* Indicators broader than a single sustainability objective

NAVIGATING TOWARD THE FUTURE

2025 INVESTMENT PLAN

Approved on 23 December 2024, the plan foresees investments of € 70.02 million – an increase of 60.37% compared to 2024. The Plan addresses EU regulatory priorities, enhances both the quality and quantity of the water service, and aligns with the goals of the National Recovery and Resilience Plan (PNRR – measures M2C4-I4.1, I4.2, I4.4).

Key planned interventions

- 】 **Ongoing works:** wastewater treatment plants in Mairano, Poncarale, Quinzano d'Oglio, and Calcinato-Calcinatello; wastewater collection in Leno; networks in Rovato and Val Trompia; sewer system interferences with the motorway.
- 】 **New works:** expansion of the Leno wastewater treatment plant, upgrade of the Tremosine facility, wastewater collection in Concesio, and a new main supply line in Gargnano.
- 】 **Recurring interventions:** maintenance and renovation of water and sewer networks; surveying and modelling of sewer systems.
- 】 **ICT investments.**

Excellence and innovation

Acque Bresciane sees digitalisation and sustainability as strategic levers, placing people and communities at the forefront. Digital transformation goes beyond efficiency gains—it is rewriting processes and management models.

Digital acceleration – 2024

With more than €24 million invested (including €18 million from PNRR), the company launched a transformation process in 13 municipalities. Innovations include:

- 】 **Remote monitoring, predictive maintenance, and operational automation.**
- 】 **Dashboards** for managing connections and supporting strategic decision-making.
- 】 **Smart metering:** 7,000 smart meters already installed; domestic network leaks identified.
- 】 **Asset Management platform and WFM system** for integrated interventions.

WMS System (Water Management System)

Integration of SCADA, GIS, Leakage Monitor, and Asset Management for predictive analysis and a strategic view of operations.

Artificial Intelligence and Cybersecurity

An AI department has been created with an ethical and predictive focus. ISO 27001 certification has been launched, along with the NIS2 compliance process. A 24/7 Security Operations Center (SOC) is active for cybersecurity.

Innovation 2025-2029

The Innovation Plan has been approved, including software upgrades, datacenter expansion, and the strengthening of critical services.

Val Trompia Integration

Operational, managerial, and IT harmonisation is planned for the newly acquired municipalities.

RESEARCH & DEVELOPMENT

Idrogeo Lake (University of Milan)

Hydrogeological modelling of Lake Iseo.

2025 Goal: model calibration and identification of new sources

Impact of climate change (University of Milano-Bicocca)

Flow modelling of the Oglio basin.

2025 Goal: future scenarios and mapping of critical areas

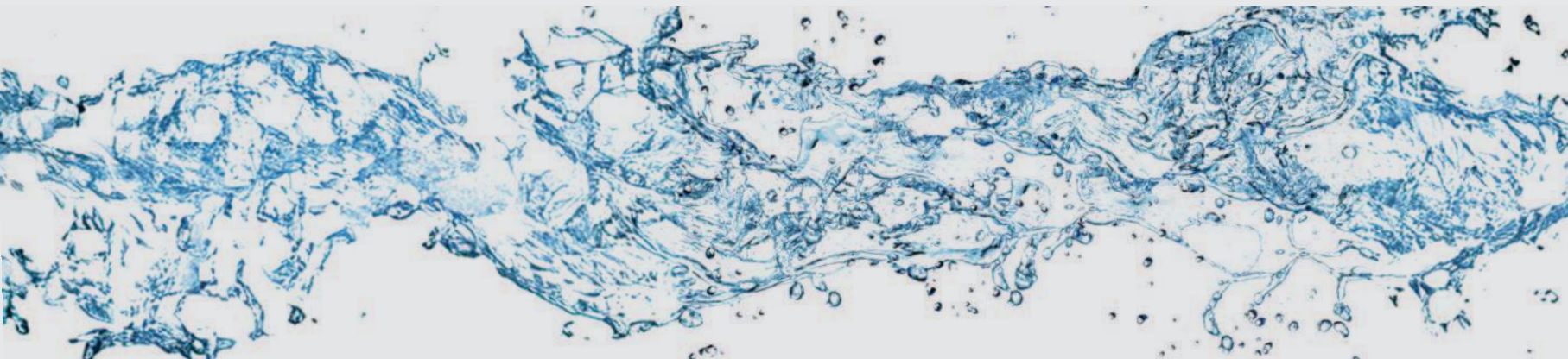
Predictive flooding model for Desenzano (Unibs - DICATAM)

Analysis of infiltrations and inflows from the lake and springs.

2025 Goal: identify interventions and assess cost-benefit through hydraulic modelling

Politecnico di Milano

Project on the reuse of treated wastewater in agriculture (Lower Franciacorta)



TRANSPARENT AND RESPONSIBLE MANAGEMENT: PRINCIPLES, STANDARDS AND CODES OF CONDUCT

Acque Bresciane adopts an ethical and responsible management approach grounded in integrity, transparency, and legality. It actively prevents corruption and ensures compliance with fair competition practices through a structured system of controls, training, and reporting. No incidents or sanctions were recorded in 2024.

In addition, Acque Bresciane has a structured Risk Management function and voluntarily adopts management systems aligned with international standards.

Management systems adopted by Acque Bresciane:

- › **Quality management** in compliance with UNI EN ISO 9001:2015
- › **Environmental management** in compliance with UNI EN ISO 14001:2015
- › **Health and safety management** in compliance with UNI ISO 45001:2018
- › **Corporate social responsibility** system in compliance with SA8000®:2014
- › **Gender equality management** certification in compliance with UNI PdR 125:2022
- › Further focus on energy management system according with UNI EN ISO 50001:2018
- › **Laboratory accredited** by ACCREDIA under UNI CEI EN ISO/IEC 17025:2018

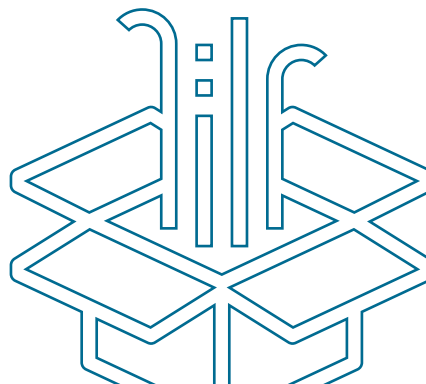
KEY TOPICS FOR ACQUE BRESCIANE

Acque Bresciane has always adopted a participatory approach to sustainability, actively involving both internal and external stakeholders—primarily through focus groups and discussions within the ABCommunity. This process allowed for the shared identification and discussion of the most relevant topics for the organisation and the territory, embracing diverse perspectives and strengthening community dialogue.

The 15 topics identified:

1. Sustainable water resource management
2. Quality and safety of drinking water (for customers)
3. Climate change mitigation (energy efficiency and climate neutrality)
4. Biodiversity and ecosystem protection (flora and fauna)
5. Transition to a circular economy and waste management
6. Supply chain sustainability
7. Health and safety at work
8. Value of human resources and welfare
9. Diversity, equity, and inclusion
10. Community relations and a culture of sustainability
11. Communication, customer engagement, and service compliance
12. Integrity and ethical business conduct
13. Economic performance and sustainable finance
14. Green investments
15. Innovation and digital transformation

The analysis also applied the double materiality principle, assessing both the company's impact on the environment and society, and the risks and opportunities that ESG factors may generate for the organisation—based on the risk management system's mapping and evaluation.



RISK MANAGEMENT

Acque Bresciane considers risk management a strategic factor for ensuring the safety of water services, protecting the environment, and safeguarding the communities it serves. In a context shaped by evolving environmental, climate, and regulatory challenges, the company has strengthened its Enterprise Risk Management (ERM) by adopting a proactive and integrated approach to identifying, assessing, and mitigating key risks.

The risk management process, aligned with international best practices and tailored to Acque Bresciane's profile, is structured as follows:

Business analysis

Understanding the reference context through interviews with Top Management, Document Reviews, and sector benchmarking

Risk profile

Risk cataloguing and identification of TOP risks risk categorisation in the Risk Model

Results consolidation

Workshops and interviews to weight and score risks

ERM framework

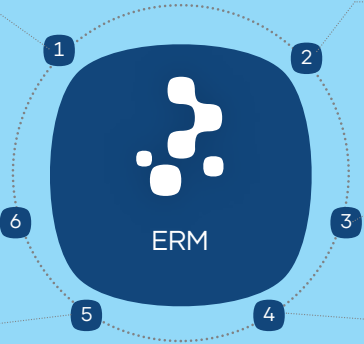
Definition of the Risk Governance framework, including the Risk Model, Risk Matrix, Impact and Probability Metrics, and control evaluation tools

Risk identification

Identifying risks that could affect the achievement of business goals, based on Management interviews

Risk evaluation

Assessing the magnitude of risks in terms of impact and likelihood, using dedicated tools such as impact/probability metrics, control evaluations, and the Risk Matrix



ERM at Acque Bresciane is structured as a continuous and cross-functional process that integrates risk evaluation into all business activities.

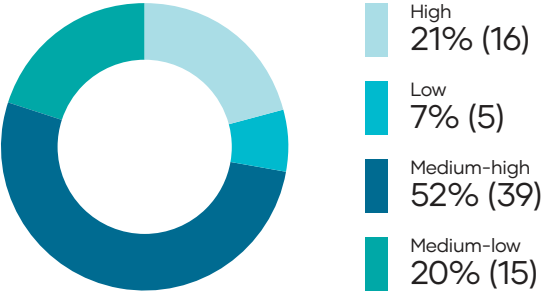
The monitoring and analysis of each risk – including related mitigation actions – were carried out by Acque Bresciane's Risk Owner, who, together with the Process Owner, is responsible for constantly monitoring processes, external events, and internal procedures. The aim is to safeguard the company, ensure service continuity, and protect customers and local communities where Acque Bresciane operates either through facilities or service delivery.

Acque Bresciane's ERM system is built on three key pillars:

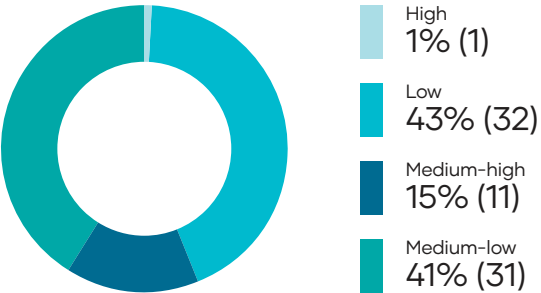
- continuous monitoring, with active risk control by company functions;
- centralised coordination, entrusted to the Chief Risk Officer, who oversees the entire risk management process;
- integration with company strategy, to ensure that mitigation actions align with sustainability and growth objectives.

Mitigation activities integrated into business processes have led to a reduction in potential impact:

Potential risk



Residual risk





CLIMATE CHANGE, ENERGY, AND EMISSIONS

In 2024, the company ensured the continuity of the water service despite extreme weather events, focusing its efforts on three main areas: innovative projects with forward-looking analysis, an integrated risk management system (ERM), and the reduction of climate-altering emissions in line with SBTi targets for 2030.

Total energy consumption (2022-2024)

During the 2022–2024 period, energy consumption increased, primarily due to the expansion of supplied areas, making it difficult to compare year-on-year data. The increase particularly affected electricity consumption in the wastewater treatment and sewage sectors. In 2024, there were 1,190 active consumption points.

The following actions were carried out in 2024:

- » identification of baseline consumption for each plant and operational area;
- » identification of potential Energy Performance Indicators (EPis);
- » alignment of water production data (in cubic meters) from plants with energy usage data.

Additionally, in 2024 Acque Bresciane offset 100% of CO₂ emissions associated with the direct emissions from its fleet.

Total energy consumption for services (electricity), offices (electricity and thermal energy), and vehicles (fuel) is expressed in GigaJoules (GJ).

Overall energy consumption (GJ)	2022	2023	2024
Electricity			
Water supply	171,274	175,830	176,775
Sewage	35,068	41,371	53,219
Wastewater treatment plants	53,921	72,897	84,451
Offices (buildings)	810	567	1,027
Total	261,073	290,666	315,472
Of which from renewable sources	261,063	20,018	22,864
Percentage from renewables [%]	99.5%	7%	7.2%

Total energy consumption for services (electricity), offices (electric and thermal energy), and vehicles (fuel), expressed in GigaJoules (GJ).

Energy consumption (GJ)	2022	2023	2024
Fuel			
Company vehicles	7,405	9,252	10,659
Industrial use + heating		1,378	1,950
Total	268,478	301,296	328,080
Of which from renewable sources (electricity)	261,063	20,018	22,864

Emissions

MARKET BASED - MB

Greenhouse gas emissions (tons of CO ₂ equivalent):	2022	2023	2024
SCOPE 1 - Direct emissions	7,775	6,648	8,495
SCOPE 2 - Indirect emissions (market-based method)	-	34,368	44,084
SCOPE 3 - Other indirect emissions	27,983	26,367	26,896
Total emissions	35,758	67,384	79,475

Water supply emissions intensity

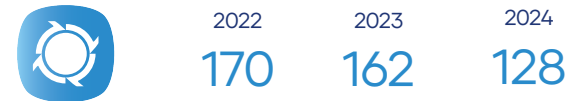
Emissions intensity index for the water supply per billed cubic metre (gCO₂ eq/m³)



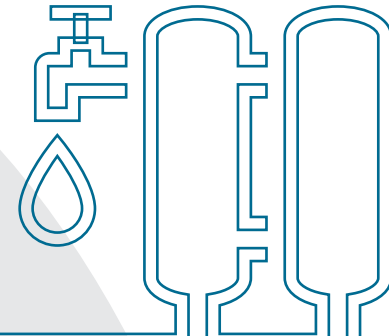
* Specific consumption (tCO₂eq/m³) = electricity consumption (GJ) / water injected into the network (m³)

Wastewater treatment and sewage emissions intensity

Emissions intensity index for treatment and sewage per treated cubic metre (gCO₂/m³)



** Specific consumption (tCO₂eq/m³) = electricity consumption (GJ for sewer and wastewater treatment) / treated water (m³)





THE WATER CYCLE



Acque Bresciane's mission is to provide a safe and responsible water service, fully aware of the essential value of water. Its commitment takes shape across the entire Integrated Water Cycle: from abstraction to distribution (water supply), through the collection and conveyance of wastewater (sewage), to its treatment and return to the environment – ensuring quality, safety, and protection of the region.

Abstraction - Water supply

During the years 2022, 2023, and 2024, water abstraction was carried out through the following supply sources:

Source of abstraction	2022		2023		2024	
	Number*	Extracted cubic metres	Number*	Extracted cubic metres	Number*	Extracted cubic metres
Groundwater - Wells	204	64,077,289	221	66,839,276	220	67,294,111
Surface water - Springs	234	9,702,496	310	17,675,498	319	23,143,666
Surface water from rivers, lakes, and artificial basins	18	12,204,002	25	13,269,373	29	13,976,097
Total cubic metres [m³]		85,983,787		97,784,147		104,413,875
Total megalitres		85,984		97,784		104,414

* Springs grouped as per ISTAT classification. The volume of water imported from other entities in 2024 amounted to 2,025,519 m³ (2,026 megalitres).



Drinking water treatment | Within the area supplied by Acque Bresciane, there are 57 **water treatment** plants (55 in 2023) designed to ensure legal compliance through control processes.

Distribution Network | Water is delivered to customers through a supply and distribution network measuring **4,913 km** in length, supported by **435 reservoirs** and **171 booster stations**.

In 2024, Acque Bresciane recorded water losses of 22.41 m³/km/day (M1a) and a total leakage rate of 45.58% (M1b). To combat this, the company intensified maintenance, digitalisation, and monitoring efforts, implementing targeted measures such as district metering and the use of the “The Leakage Monitor” software. It also continued its campaign to reduce non-revenue water, with the goal of preventing any waste—because “every drop counts”.



TAP WATER, SAFE WATER

Monitoring and control activities

Acque Bresciane ensures the quality of the Integrated Water Service by fully complying with current regulations and continuously improving drinking water standards.

Through a highly specialised in-house laboratory, the company performs constant and in-depth monitoring, including chemical, microbiological, and environmental analyses – often exceeding regulatory requirements – to protect public health and support the introduction of Water Safety Plans (WSPs).

Its extensive sampling and analysis programme covers the entire service area and ensures prompt response in the event of customer reports or detection of non-compliant data.

The table below summarises the data from samples collected from water supply networks and plants (M3 RIAL) over the past three years:

	2022	2023	2024
	7,837	8,664	8,329

YOUR TAP WATER IS SAFE

Acque Bresciane is developing Water Safety Plans (WSPs) to protect water resources and public health, in collaboration with institutions and public authorities. In 2024, the WSPs for Calcinato and Castegnato were completed, with the goal of reaching 260,000 customers by 2025. These plans are dynamic tools, shared with citizens and schools through informational materials and public events – confirming the central role of communication.

As of 31 December 2024, based on ISTAT data:

Population covered by WSPs

$197,117/605,901 = 33\%$

Municipalities included in WSPs

$19/99 = 19\%$



FROM THE ENVIRONMENT, FOR THE ENVIRONMENT

The sewer network spans **3,358 km** and is monitored and managed by the company's operational division. The Network Office and a 24/7 Emergency Service operate year-round, handling new connections, routine and extraordinary maintenance, monitoring of critical points, and the design of new sewer lines.

Sewer Network	2022		2023		2024	
	Km	%	Km	%	Km	%
Blackwater sewage	1,315	45%	1,385	42%	1,428	43%
Combined sewage	1,611	55%	1,917	58%	1,930	57%
Total	2,926	100%	3,302	100%	3,358	100%

Acque Bresciane operates **123 wastewater treatment plants**, treating a total of **78,995,760 cubic metres**. Each plant is designed and sized with different characteristics to best serve its designated area.

Quality of reintroduced water

Acque Bresciane's commitment to environmental protection is evident in the monitoring of the water reintroduced into the environment—the final link in the integrated water cycle. The quality of this water is ensured through regular monitoring of key parameters as set out in Legislative Decree 152/06 or in relevant authorisation documents.

In terms of non-compliance, the ARERA macro-indicator M6 is reported here for Acque Bresciane's operational area (excluding the Gandovere wastewater treatment plant):

	2022	2023	2024
Total samples (ARERA classification)*	921	902	958
Non-compliant samples	34	41	90
% compliance	96.31%	95.45%	90.61%

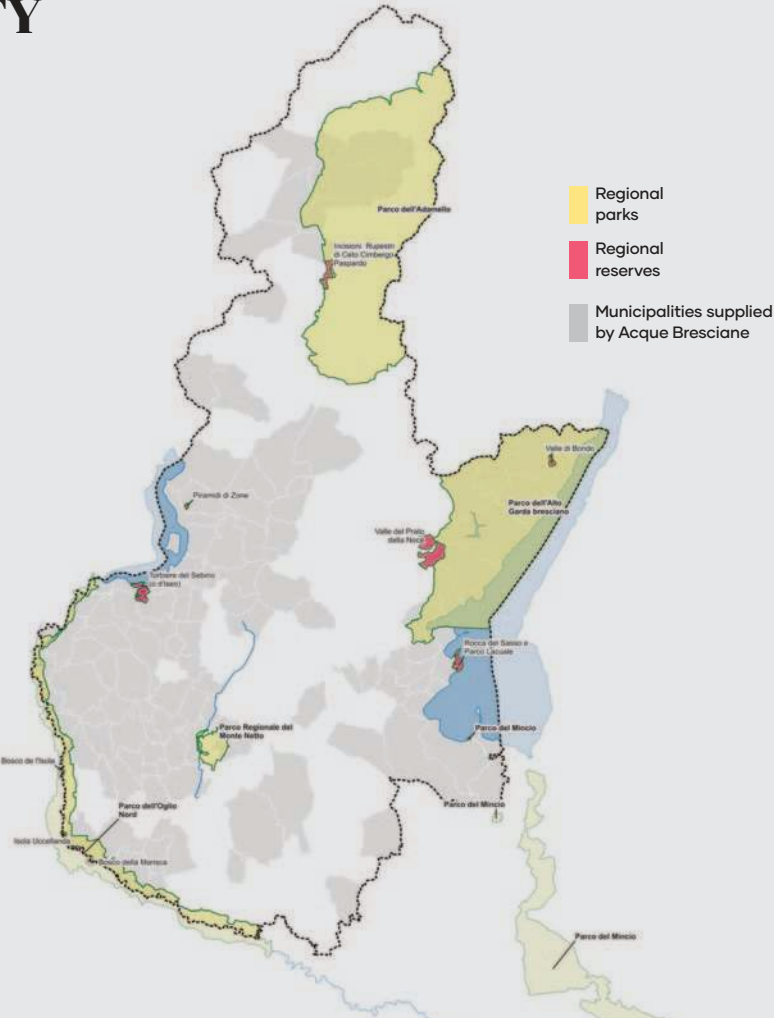
* Wastewater treatment plants with a design capacity of more than 2,000 PE (Population Equivalent) are included.



PROTECTING BIODIVERSITY

The area managed by Acque Bresciane includes numerous Natura 2000 sites and four major protected areas, highlighting the province's rich environmental diversity – from alpine landscapes to plains, passing through hills, lakes, and rivers.

Protected areas	% falling within Acque Bresciane supplied territory
Alto Garda Bresciano Regional Park	100%
Oglio Nord Park	33%
Monte Netto Regional Park	39%
Adamello Park	27%



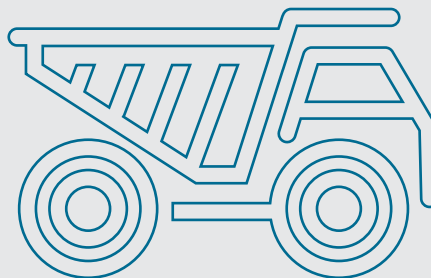
Acque Bresciane demonstrates its environmental commitment through sustainable water cycle management, based on transparency, resource protection, innovation, and local engagement. The company performs daily monitoring of networks and plants, controls water and discharge quality, and implements concrete biodiversity protection measures. Among these is the “Sustainable Wetlands” pilot project—part of the “nature positive” strategy—a best practice that can be replicated in urban contexts using nature-based solutions (NbS). In 2024, the company also joined GAL Bee Green Valley, a new entity supporting local development based on ecosystem enhancement. For Acque Bresciane, healthy natural environments are essential for ensuring service continuity and resilience to climate change.



CIRCULAR ECONOMY: SLUDGE TREATMENT

The final stage of the water cycle includes the proper management of sewage sludge, in accordance with environmental regulations. Acque Bresciane has always pursued the #0%Landfill goal, in compliance with strict sector regulations that occasionally require landfill disposal for specific waste types.

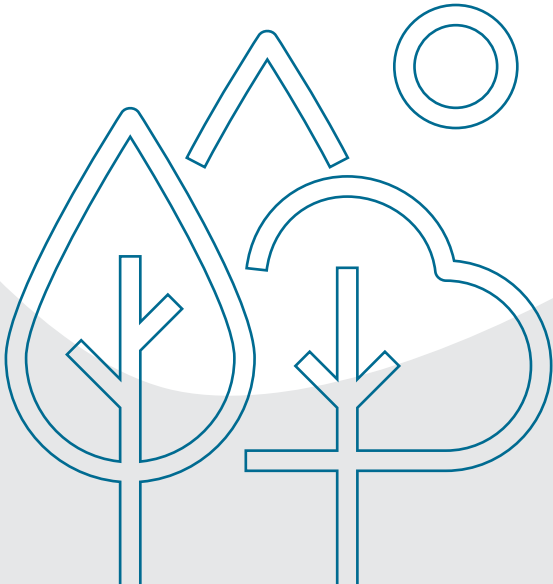
In 2024, the company produced 18,457 tonnes of sludge (compared to 18,814 in 2023), of which 18,377 tonnes were sent for recovery and 80 tonnes for disposal.



Sludge	2022	2023	2024
Sludge sent for recovery - EER 19.08.05	18,891	17,959	18,377
Sludge sent for disposal - EER 19.08.05	602	855	80
Total sludge from wastewater treatment plants per year - EER 19.08.05 [t]	19,493	18,814	18,457

Some waste types are classified as hazardous. In 2024, approximately 5.49 tonnes of hazardous waste were disposed of, including waste produced by the in-house laboratory.

Total waste/year (tonnes)			
	2022	2023	2024
Non-hazardous	20,224	19,717	18,890
Hazardous	4.65	2.97	5.49
Total	20,229	19,720	18,895



EVERY PERSON COUNTS

In 2024, Acque Bresciane strengthened its commitment to people by introducing innovations in human resource management and launching initiatives focused on organisational excellence.

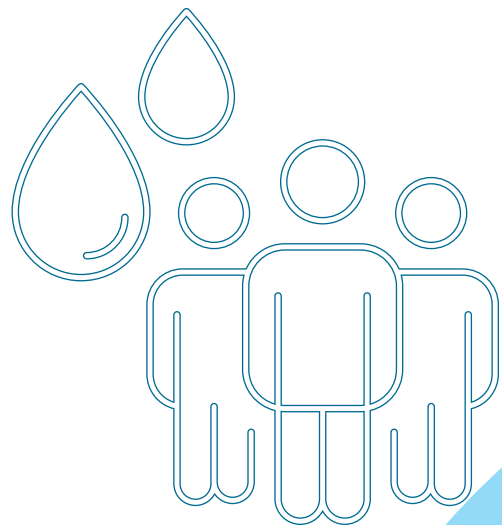
These included: a structured and digital onboarding process, feedback tools for professional growth, a free psychological support desk, and the creation of internal Ambassador teams for digitalisation, sustainability, and inclusion.

For the fourth year in a row, the company received the Top Employers Italy certification, recognising the high quality of its HR policies in fostering well-being and a positive work environment.

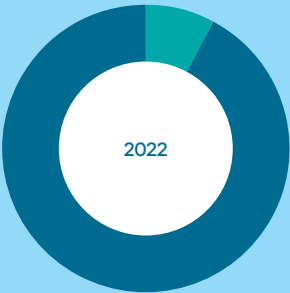
2024 Key Figures (as of 31 December)

The following data, processed as of 31 December 2024, reflect Acque Bresciane’s continued growth.

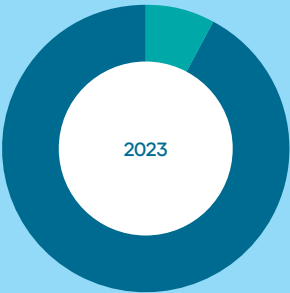
Total employees		
2022	2023	2024
306	324	349



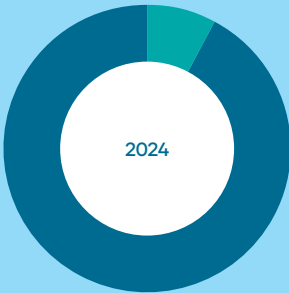
Work schedule breakdown



Part-time 8% (23)
Full-time 92% (283)



Part-time 8% (25)
Full-time 92% (299)

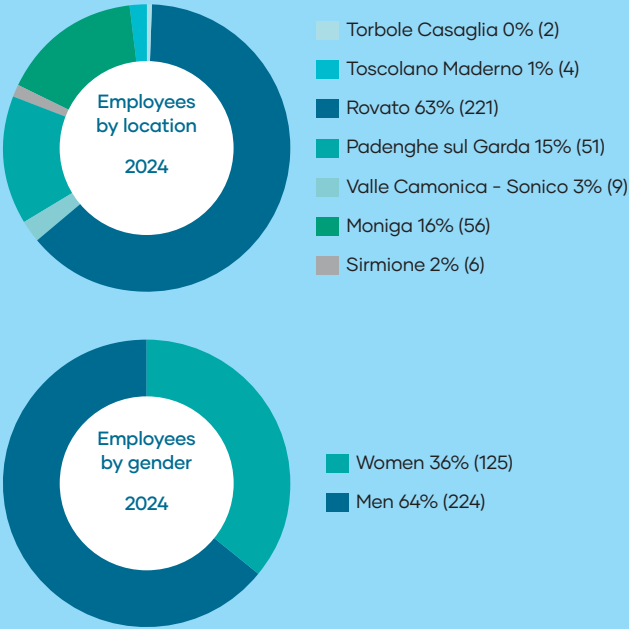


Part-time 8% (27)
Full-time 92% (322)

	2022			2023			2024		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Full-time	85	198	283	91	208	299	102	220	322
Part-time	19	4	23	21	4	25	23	4	27
Totale	104	202	306	112	212	324	125	224	349

Among the 27 part-time employees, 23 are women, 7 of whom have children under six - evidence of the company's ongoing focus on work-life balance.

Part-time staff enjoy the same conditions and benefits as full-time employees, in accordance with company agreements, rules, and practices.



DIVERSITY, INCLUSION, AND WELL-BEING

In 2024, Acque Bresciane continued its efforts on Diversity & Inclusion (D&I) as an integral part of its sustainability strategy.

The company strengthened its D&I commitment by joining national initiatives, launched the "Every Person Counts" campaign, introduced an internal programme with concrete actions and training for all staff, and supported the STEM in Genere project, promoting gender equality among students. Between 2023 and 2024, the share of female STEM graduates in the company increased from 46% to 50.7%.

The D&I Committee also developed a programme with tangible actions, including training and awareness initiatives on diversity, inclusion, and well-being. A dedicated training path was also introduced for managers, coordinators, and Board members.



Employees by role and gender									
	2022			2023			2024		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Executives	1	4	5	1	4	5	1	4	5
Middle managers	5	8	13	5	11	16	3	11	14
Clerical staff	98	96	194	106	97	203	121	106	227
Manual workers	0	94	94	0	100	100	0	103	103
Total	104	202	306	112	212	324	125	224	349

In 2024, Acque Bresciane reaffirmed its commitment to inclusion, youth employment, and organisational well-being.

The company employs 16 people with disabilities, who are supported through active monitoring systems, and it has launched curricular and extracurricular internships as well as school-to-work programmes for students and recent graduates. In the area of welfare, Acque Bresciane promotes healthy lifestyles by participating in the WHP (Workplace Health Promotion) programme, encouraging physical activity, carpooling, and preventive healthcare.

The company also continued its corporate welfare plan related to the conversion of performance bonuses, with over 61% of employees participating, up from 2023.

Acque Bresciane makes ongoing investments in technical and professional development through a structured approach to identifying training needs.

Each department develops targeted programmes to close skill gaps, while the Human Resources function also promotes cross-functional training to encourage knowledge sharing and optimise internal resources.

Investment in training	2022	2023	2024
	84,421,00 €	91,928,12 €	126,315 €

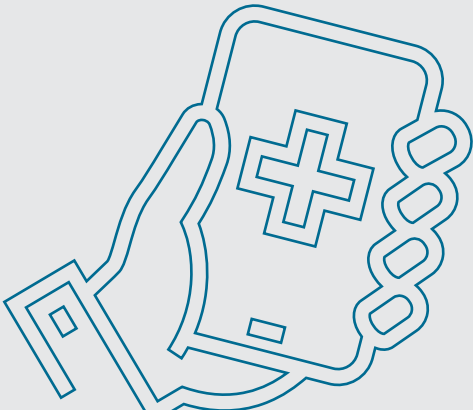


HEALTH AND SAFETY

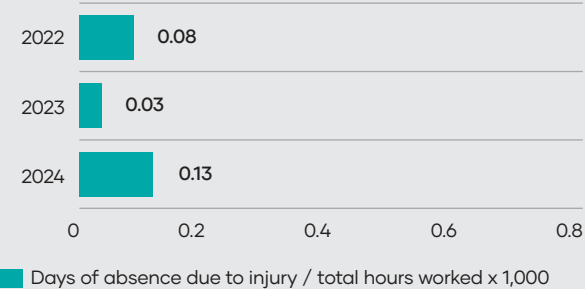
UNI ISO 45001:2018 Certification

Since 2020, Acque Bresciane has adopted a management system in accordance with the UNI ISO 45001:2018 standard. The system is assessed by an accredited third-party certification body that conducts annual audits. Acque Bresciane maintained compliance with the standard's requirements and retained its certification in 2024 as well.

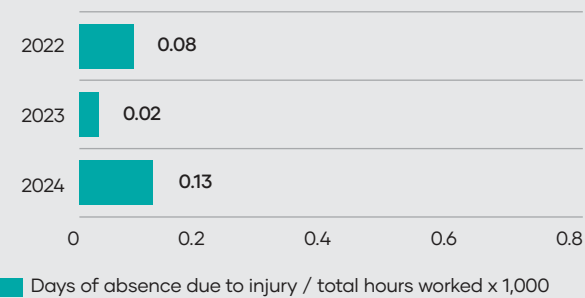
In 2024, four workplace accidents occurred. These were minor and entirely accidental in nature. To date, there have been no fatal incidents and no recorded occupational illnesses at Acque Bresciane.



Injury severity index (including commuting accidents)



Injury severity index (excluding commuting accidents)



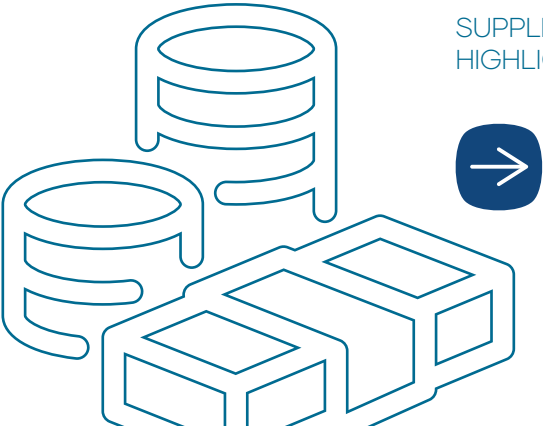
SUSTAINABLE SUPPLIERS

Acque Bresciane adopts sustainable and efficient procurement policies, based on buyer training and collaboration with suppliers and operational units. The Contract Regulations ensure compliance with laws and principles of transparency, environmental sustainability, fair competition, and legality.

Procurement value*

	2022	2023	2024
Total	€ 83,344,241	€ 96,291,142	€ 82,897,962.91

* Value of contracts signed during the reporting period



SUPPLIER DATA HIGHLIGHTS

Qualified suppliers by type

607

- 39% Construction and works
- 51% Goods and services
- 10% Technical consultants and designers

Certified suppliers by certification type

- 90% Quality certification
- 51% Environmental certification
- 38% Safety certification
- 23% SA 8000 social responsibility certification
- 13% ISO 37001 certification
- 8% ISO 39001 certification
- 6% ISO 50001 certification
- 6% Information security certification

2024 CONTRACT VALUES AWARDED TO SUPPLIERS

€ 64,320,311

Value of 2024 contracts
awarded to suppliers based
in the Lombardy Region



€ 51,256,410

Value of 2024 contracts
awarded to suppliers based
in the Province of Brescia



Acque Bresciane continues to invest in the training of Managers and Coordinators on Green Public Procurement, innovative tendering procedures, and regulatory updates. In addition, DKV Climate fuel cards have been rolled out across the company fleet. These cards certify the offsetting of CO₂ emissions.



BEING PART OF THE COMMUNITY

SERVING THE TERRITORY

Acque Bresciane aims to generate a positive impact in its supplied areas, primarily through its core services, but also through events, communication campaigns, and stakeholder engagement initiatives.

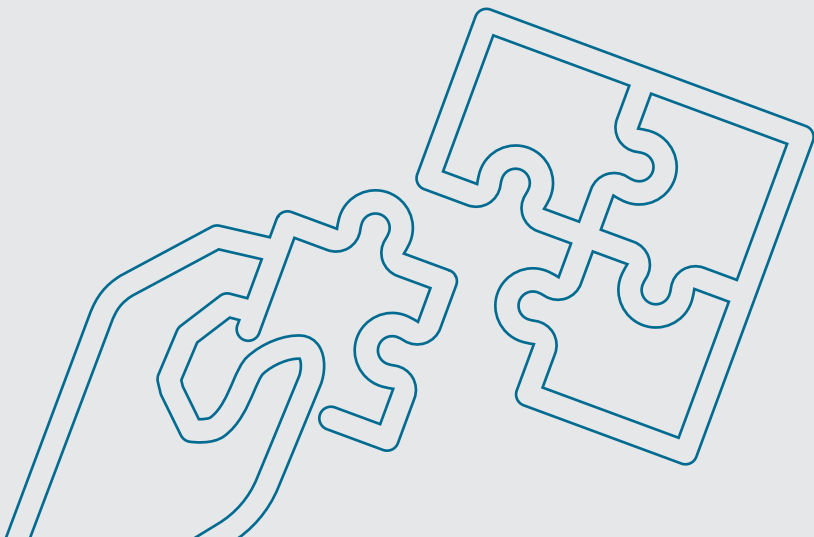
The Academy for Communities (ABACo)

In partnership with the University of Brescia, Acque Bresciane delivered the third edition of its training course for municipal administrators and technicians. The course included 36 participants and five modules on topics such as sustainability, water resources, legislation, diversity, and inclusion - with contributions from high-profile speakers from national and local institutions.

Corporate volunteering

In 2024, 58 employees of Acque Bresciane took part in volunteering initiatives with various local organisations, including Legambiente, Caritas, Touring Club, and Cooperativa Cauto. Activities included waste collection, support for people experiencing homelessness, and tourist hospitality.

The initiative had a strong social impact and was highly appreciated by the participants, all of whom expressed interest in repeating the experience.



ABCommunity

The ABCommunity is Acque Bresciane's permanent multi-stakeholder working group that supports the achievement of the 2045 Sustainability Plan objectives. Among its flagship initiatives is the Provincial Water Day, dedicated to raising awareness about sustainable water resource management. The 2024 edition was held at Parco delle Terme in Darfo Boario Terme, involving numerous institutional, academic, and regional partners.

The Sustainability **Ambassadors group**, formed in 2021 following the approval of the Strategic Plan, involves employees committed to promoting a culture of sustainability within and beyond Acque Bresciane. Initiatives launched include corporate volunteering, ABCommunity, local walks to promote healthy lifestyles, training sessions for new hires, and, in 2024, a carpooling project to encourage sustainable mobility.

Also in 2024, Acque Bresciane joined **Comunità Pratica**, a network of Brescia-based companies working on projects with social, environmental, and transparency impact.



EDUCATING FOR SUSTAINABILITY

In 2024, educational activities for schools in Acque Bresciane's supplied areas continued to promote a culture of water sustainability. The goal is to teach students and teachers the value of water and the importance of consuming it responsibly, including the use of tap water. Initiatives include educational kits, hands-on workshops, expert-led lessons, plant visits, exhibitions, and interactive materials designed to support learning.



2024 School Help Desk Data

Annual data	2022	2023	2024
Educational activities	90	100	153
Workshops (including Oro Blu exhibition visits)	5	100	80
Plant visits	35	40	37
Students reached (in person or online via Scuola Park)	5,800	6,400	6,200
Municipalities involved (school projects and Trebeschi Prize)	25	36	40

Cesare Trebeschi Prize

Acque Bresciane is among the promoters of this award, named after a former mayor of Brescia, which encourages artistic expression for sustainability among young people. In 2024, 18 classes took part, supported by a wide institutional and cultural partnership network.

Riflessi - The Digital Magazine

Riflessi is Acque Bresciane's online magazine dedicated to spreading sustainability culture, with in-depth content aligned with the 2030 Agenda.

Building networks

The company is an active member of Water Alliance – Acque di Lombardia and participates in forums hosted by Utilitalia and Confservizi. In 2024, it supported the "Dario Acquaroli" cycling race, which was held as a plastic-free event, avoiding the use of over 8,000 plastic bottles.

Awards and recognition

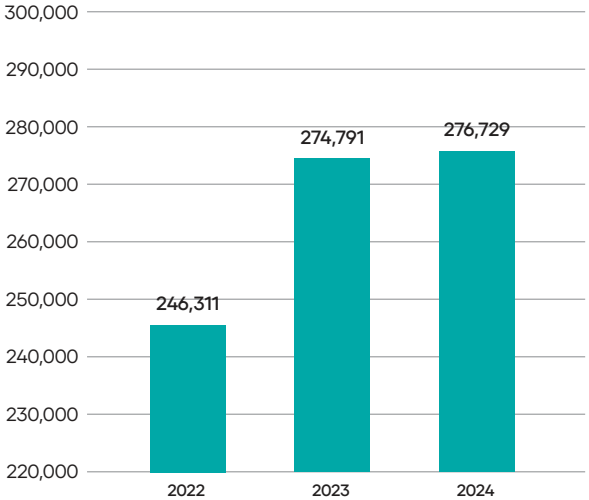
In 2024, Acque Bresciane confirmed its "AA" sustainability rating and received the "Parità Vincente" Prize from the Lombardy Region for its innovative corporate welfare policies



CUSTOMER SERVICES

In 2024, Acque Bresciane strengthened and expanded its customer base, reaching 276,729 customers across 113 municipalities supplied by the Integrated Water Service.

Number of users over the 2022-2024 period



Customer Satisfaction

Each year, Acque Bresciane conducts a **Customer Satisfaction** survey to monitor the perceived quality of service. The 2024 edition, conducted by a specialised firm, confirmed a **CSI (Customer Satisfaction Index) of 95.7**, in line with 2023 (95.5), and higher than both the national average (91.8) and the regional average (94.0). These results indicate a high level of satisfaction and provide useful insights for ongoing improvement.



Innovating to improve customer services

Acque Bresciane has renewed its commitment to customers with a strategy focused on digitalising services and enhancing the customer experience. Service hours have been extended and new software systems introduced to ensure more personalised assistance and more efficient request management.

Among the most impactful digital innovations are Smart Help Desk, which allows users to book video calls with a representative, and Online Help Desk, accessible 24/7 from any device, enabling full self-management.



The free **ABweb app**, with over 27,000 installations, allows users to view bills, submit meter readings, make payments, contact customer service. It is a complete and secure tool for monitoring and managing water services.

The **Social Water Bonus** is an automatic benefit for households facing economic hardship, based on ISEE certification or eligibility for Citizenship Income/Pension. It provides 18.25 cubic metres of free water per year for each household member. For direct users, the bonus is applied as a bill discount. For indirect users, a one-off payment is sent by post. In 2024, over € 749,000 was distributed to benefit 16,498 families.

Acque Bresciane also promotes the use of **electronic billing**, which reduces environmental impact and speeds up delivery. Starting in 2025, customers who sign up for e-billing will also be eligible for leak coverage, protecting them against abnormal water usage caused by private system faults—combining sustainability with financial protection.



Water is life's matter and matrix,
mother and medium.
There is no life without water.

Albert Szent-Gyorgyi



Download the full integrated report here.
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