

REPORT

Sustainability Report 2025



**Aigües de
Barcelona**

La gestió responsable



01

02

03

04

05

- 01** Strategy for impact on the region and on people
- 02** Water, climate and regional resilience
- 03** Committed to society
- 04** Responsible, ethical, transparent governance
- 05** Appendix

Statement by the Chief Executive of Aigües de Barcelona, Ignacio Escudero



Ignacio Escudero
Chief Executive of Aigües de Barcelona

The water situation we are experiencing today in Catalonia places us in what appears to be a period of relative tranquillity. The rainfall recorded in the last few months has been higher than normal and this has allowed a significant recovery of water resources. However, despite this improved situation we must not lose sight of the structural reality we have to live with. The Mediterranean basin suffers from a chronic water deficit which is being gradually accentuated by climate change. We only need to think back little more than a year and we were just coming out of the most severe drought ever recorded in our region.

This context obliges us to act with responsibility and a vision of the future. For this reason, at Aigües de Barcelona, in coordination with the public authorities, we continue to promote an ambitious investment plan aimed at anticipating future droughts, diversifying the available water resources and strengthening the resilience of the infrastructures of the integrated water cycle.

Along these lines, the Besòs area is a strategic project for the next few years. The aim is to replicate the successful water reclamation pattern developed in the Llobregat area and considerably increase production capacity. During 2025, we have made progress with works to expand the Besòs-Trinitat drinking water treatment plant which will make it possible to recover the Rec Comtal as a water supply resource and, for the first time, collect surface water from the Besòs. Meanwhile, in the Llobregat area, we are about to complete works on the Estrella drinking water treatment plant which will strengthen the resilience of the supply system during droughts and ensure that we make use of all available water to the highest quality standards.



01

02

03

04

05



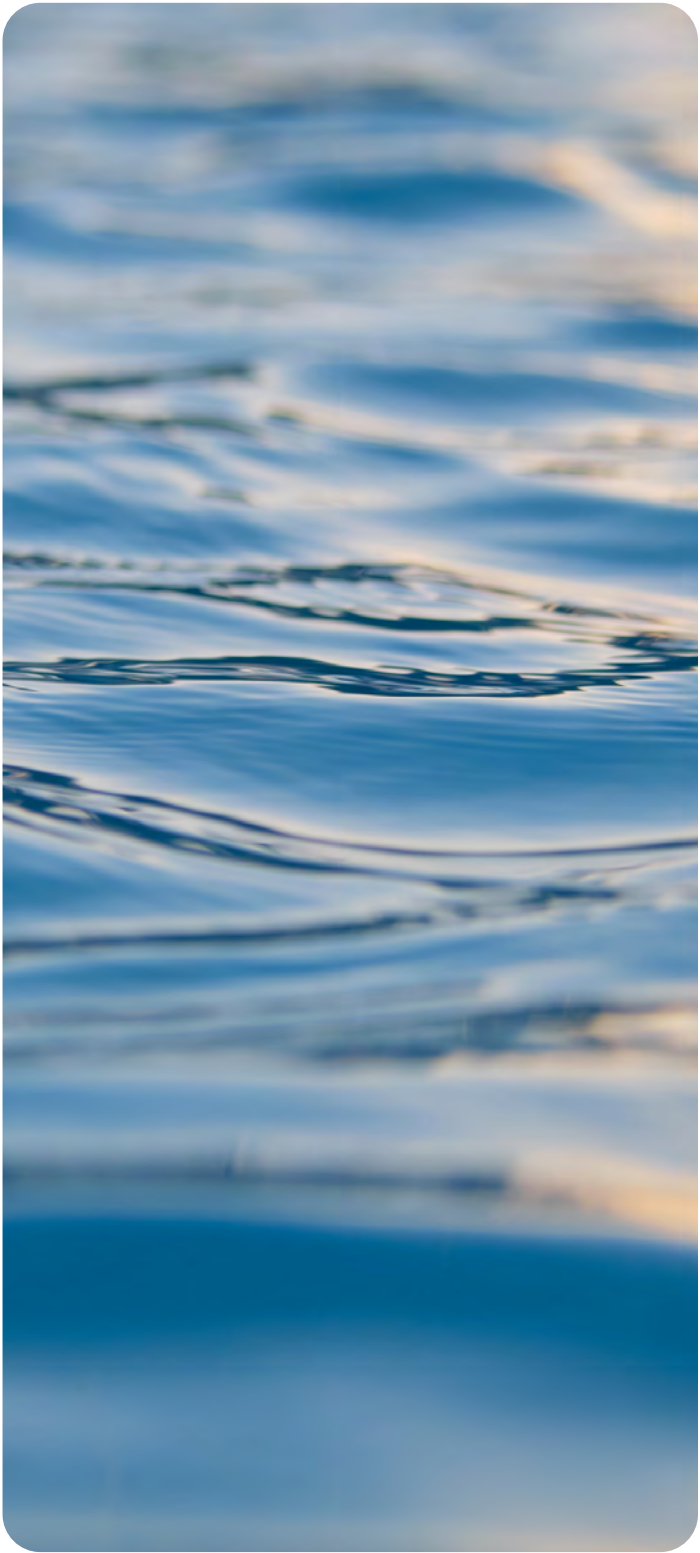
Alongside this, this year we have made significant progress in digitising the integrated water cycle via PERTE Ressona, an initiative recognised for its innovative, comprehensive and multiplying character by the Spanish Ministry for the Green Transition and the Population Challenge.

Together with digitisation, innovation is another key supporting element of our strategy. In 2025, we spent 5.8 million euros in this area, promoting more than 60 initiatives and 15 co-creation challenges. But, beyond the figures, what really defines us is the model we have built: an ecosystem of open, flexible innovation aimed at generating a positive environmental and social impact.

To achieve our aim, we have promoted our social commitment with more than 257 initiatives benefiting half a million citizens of the metropolitan area. Through public-private and social alliances, we continue to develop transformative programmes providing a response to the region's specific needs.

Finally, I would like to highlight the progress achieved in transforming relationships with our customers. 2025 was crucial for completing the implementation of the new Salesforce environment to leverage a qualitative leap in customer care through a true omnichannel approach, a 360° view of customers, and more streamlined management of all processes related to the experience of the service.

Ultimately, we continue to move forward with a clear vision: guaranteeing an essential service with the best possible quality, contributing to the sustainability of the region, and strengthening the resilience of our water system in the face of current and future challenges.



- 01
- 02
- 03
- 04
- 05

Statement
by the CEO
of Aigües de
Barcelona
and Chair of
the Water
Resources,
Sustainability
and Innovation
Committee,
Felipe Campos



Felipe Campos
CEO of Aigües de Barcelona and Chair of
the Water Resources, Sustainability and
Innovation Committee

At Aigües de Barcelona we share a single purpose. In each area of responsibility we work towards a common goal: contributing value to society and unwaveringly helping to improve the quality of life for everyone, without exception, while at the same time moving forward towards a greener, more sustainable future. The United Nations' Sustainable Development Goals point the way, guiding our actions towards a fairer, more resilient and more inclusive model. Alliances also help us to multiply our impact and move forward with a firmer step.

We have a clear ambition: we want to be an agent for social and environmental change. That's why we promote innovative solutions for tackling climate change and ensuring water is available in any context in the metropolitan area. We continue to work together with the authorities to strengthen the resilience of our facilities and increase production capacity with new resources, such as reclaimed water. We are also firmly committed to innovation and digitisation as key tools for dealing with the water emergency and making progress towards decarbonisation and climate neutrality.

Beyond responsible water management, at Aigües de Barcelona we have been working for some time to promote a fairer, more sustainable society, showing greater solidarity. With this commitment, we are developing social programmes with impact that help improve employment and the health and well-being of people, particularly those in the most vulnerable situations.

During 2025, thanks to 64 social action initiatives rolled out in 13 municipalities in cooperation with 45 social organisations and 12 local authorities, we generated a positive impact for more than 11,000 people. We also guaranteed access to water for more than 68,000 households in vulnerable situations thanks to the social tariff for water.



- 01
- 02
- 03
- 04
- 05

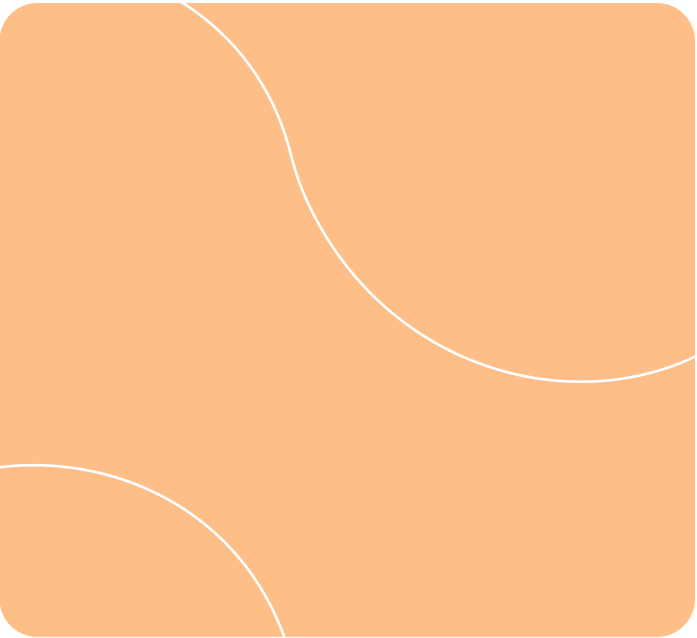
Looking to the future, we are fully aware of the size of the challenges ahead of us: climate change, water shortage, new social expectations, digital transformation and the difficult global geopolitical situation. These are demanding challenges requiring brave, innovative, responsible answers.

But we also have solid reasons for facing them with confidence. We have a history going back almost 160 years serving the region with the necessary knowledge and technology and, above all, with an exceptional team of people. We have the trust of millions of people and a clear purpose that guides all our decisions.

For this reason, my commitment is firm and my trust in all the people who make up this organisation is absolute. I encourage you to continue working with passion, excellence and a sense of responsibility; to continue caring for people, protecting the environment and helping to make our cities more habitable, inclusive, sustainable places.

We are Aigües de Barcelona. We are much more than water: we are sustainable development; we are a driving force for the region's progress; we are commitment to the environment and to people. We are the present and the future.

Working meticulously and with a desire to serve and with innovation, safety, the environment and people as key supporting factors, I am convinced that we will continue to be leaders in the management of the integrated water cycle.

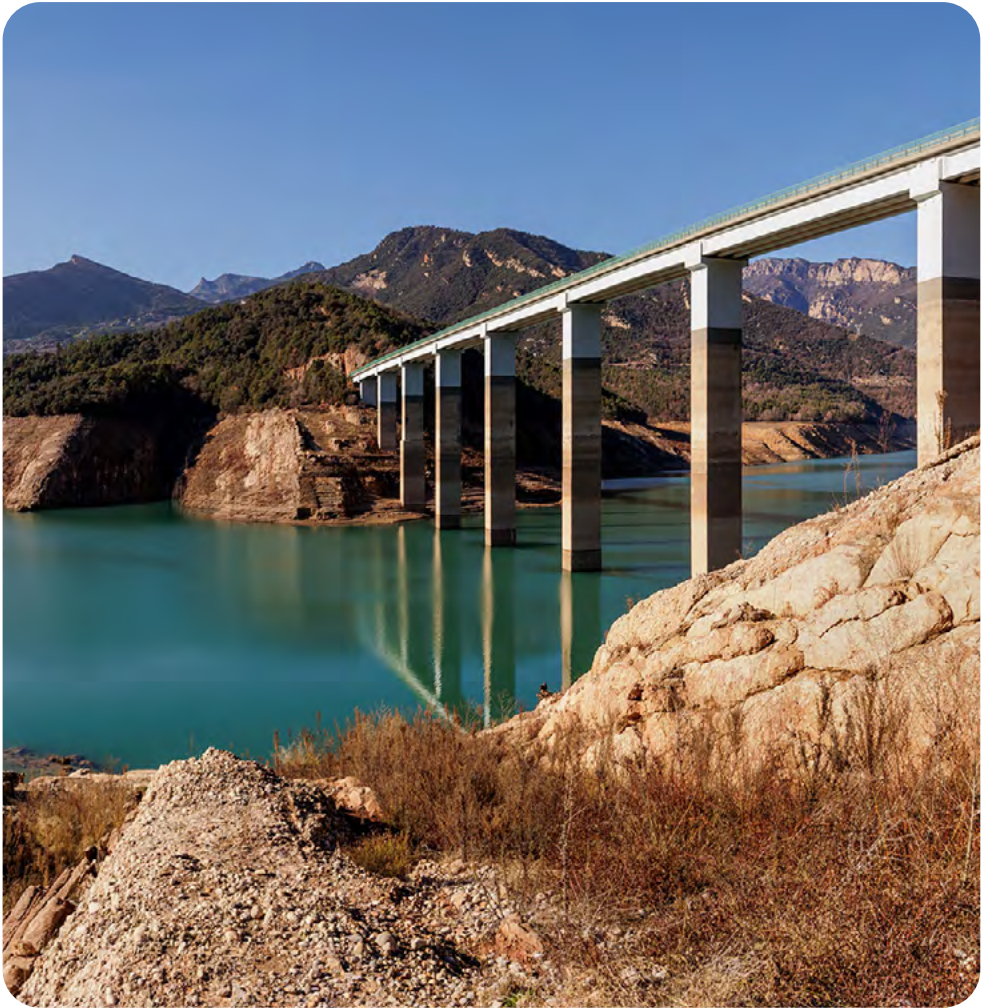


- 01
- 02
- 03
- 04
- 05



A context of structural water shortage

The Mediterranean is facing a **far-reaching transformation of its water balance**. The sustained increase in temperature, **the growing irregularity of the rainfall system** and the greater frequency of droughts establish a scenario in which the availability of water is becoming **one of the principal environmental, social and economic challenges of our time**.



In Catalonia, and particularly in the Barcelona metropolitan area, this new situation has become particularly evident over the last few years. **The prolonged periSDG of drought and reduction in available water resources, alternating with periSDG of heavy rain,** have put supply and sanitation systems under growing pressure, demonstrating the need to move forward to a **more resilient and diversified management model adapted to the new climatic context**.

Beyond the variability typical of the Mediterranean climate, **climate change is structurally altering the water cycle**, with projections pointing towards a gradual reduction in available water resources and greater recurrence of extreme episodes. This scenario requires us to **rethink our water planning and management**, strengthening infrastructures, governance and capacity to anticipate in order to guarantee water resilience in the region.

In this context, the **sustainable management of the integrated water cycle** takes on strategic importance for the economic, social and environmental development of the region. **Water reuse, improved water efficiency, diversification of supply sources and technological innovation** are becoming key elements for reducing dependence on rain and ensuring the availability of water for the general public, economic activity and ecosystems.

With almost **160 years of experience in managing the urban water cycle**, Aigües de Barcelona works in close cooperation with public authorities and different agents in the region to **anticipate the challenges resulting from the structural water shortage of the region where it operates** and help strengthen the resilience of the metropolitan system. In this context, the company is driving **solutions based on the circular economy, digitisation and innovation** aimed at optimising the use of the available resources and moving towards **a more sustainable, robust water management model ready for the challenges of the future**.



01

02

03

04

05



Highlights of the year

Environment

During the financial year, **€59.6 million were invested in environmental measures and a further €32.3 million in environmental protection costs**, giving priority to investments aimed at strengthening water resilience to guarantee water supplies under all circumstances.

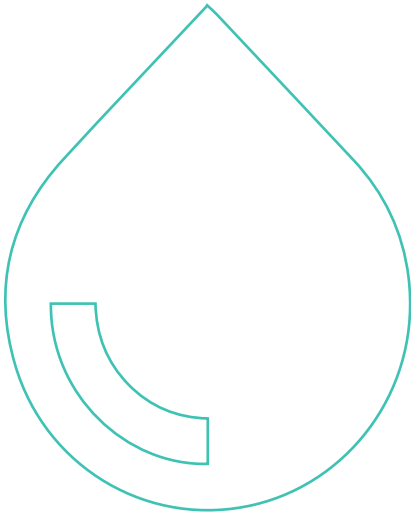
We made progress with **works to expand the Besòs-Trinitat WWTP**, which will make it possible to recover the Rec Comtal as a water supply source and capture surface water from the Besòs for the first time.

In the Llobregat area we are about to complete the works on the **Estrella WWTP**, which will strengthen the resilience of the supply system during droughts and ensure use of all available water with the maximum quality.

We have a **high network efficiency rate of 85.81%** as a result of our investment and continuous improvement of our processes.

Aigües de Barcelona recovered **97.75% of the waste generated** (98.11% at WWTPs and 78.41% at DWTPs), moving forward towards a circular economy model.

. We have achieved **recovery percentages of over 70% in treatment sand** thanks to an initiative established in 2024 making it possible to turn a complex waste into a usable resource by recovering the inorganic fraction to produce aggregates.



- 01
- 02
- 03
- 04
- 05



01

02

03

04

05

In 2025, **96.1% of energy consumption came from renewable sources**, consolidating the commitment to decarbonisation.

In the last three years **we have tripled solar energy generation** at our facilities as a result of the plan to increase opportunities carried out in 2020.

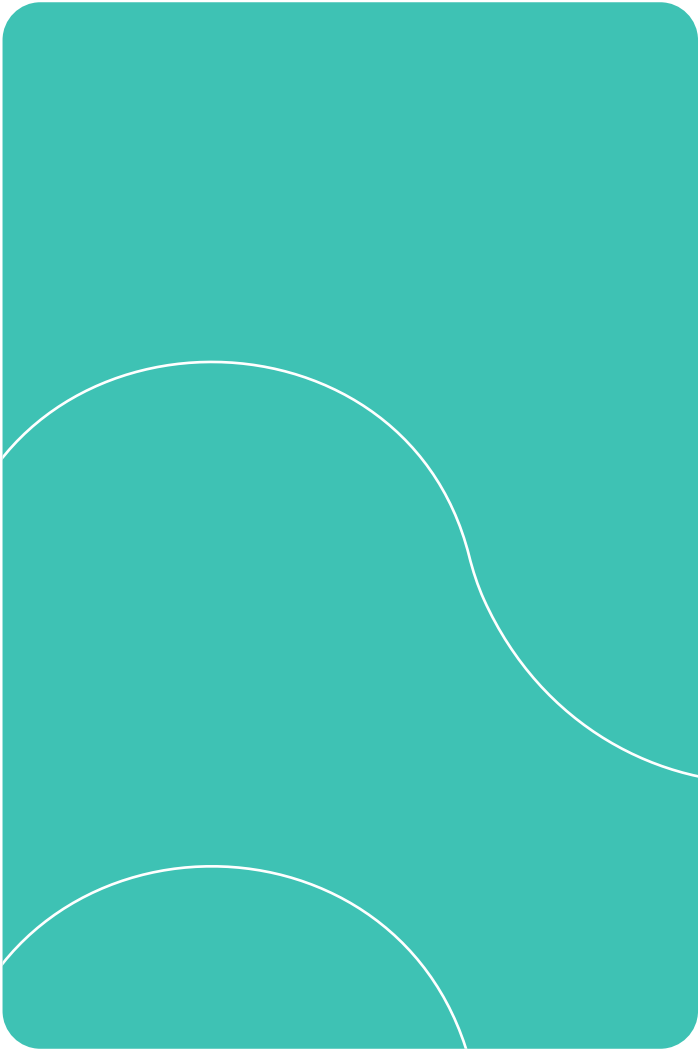
25 events with large public attendances were sponsored, promoting sustainable hydration using tap water, avoiding single-use plastic and minimising waste generation.

Aigües de Barcelona received **accreditation** in which the Catalan Climate Change Office recognises our organisation for its **climate commitment going back more than ten years to the Government of Catalonia's voluntary agreement programme** to reduce greenhouse gas (GHG) emissions.

Establishment of the **Corporate Decarbonisation Plan (2025-2030)**, fully aligned with the emission reduction targets confirmed by the **Science-Based Targets initiative (SBTi)**, which acts as a key tool for ensuring compliance with the short-, medium- and long-term targets including the commitment to achieve net zero greenhouse gas emissions by 2050.

Approval of the Biodiversity Plan, a road map to integrate biodiversity into the heart of all our activities.

Progress was made in naturalising the area around the facilities, with **55.30% of the area naturalised**, with a positive impact on biodiversity.





Commitment,
diversity, fairness
and equality

In 2025, the **3rd Equal Opportunities Plan** was signed, strengthening our commitment to effective equality between women and men at the company.

The **wage gap is 3.24%**, remaining low and stable.

A total of **38.879,31 hours of training** were given, an average of **31,20 hours per worker**.

We were recognised with the **Special Distinction for Committed Companies 2025** as part of the Barcelona City Council **Làbora** programme to promote employment for people in vulnerable situations.

New **health and wellbeing site** including seven key areas – Ergonomics, Emotional Health, Health Watch, Health Promotion, Balance and Equality, Health and the Environment, and Art and Health – following the recommendations of the European Agency for Health and Safety at Work.

An **innovative ergonomics project with a gender perspective** began to adapt workplaces to the real diversity of the workforce, confirming our commitment to gender equality and creation of inclusive, safe, healthy working environments for everyone.

Aigües de Barcelona's LGBTI Plan came into force with the aim of consolidating us as a diverse, inclusive organisation for all kinds of workers, regardless of their sexual orientation, identity or gender expression.

The **Buddy programme for new recruits** was consolidated, making professional and social integration easier from the first day.

Initiatives like **Coneix AB and the Voice of Resources climate survey** were promoted, aimed at improving workers' commitment and sense of belonging.



01

02

03

04

05



Transformation, innovation and excellence

Aigües de Barcelona's total innovation effort in 2025 amounted to **€5.8 M**. We are working to generate an ecosystem in which collaboration is encouraged, making it possible to build innovative solutions in line with the changing needs of society.

Implementation of the **PERTE Ressona** project, a strategic project with an **€18.3 M** budget promoting the **improvement of sustainability and resilience at all stages of the urban water cycle** in the metropolitan area of Barcelona.

The **Blau Programme** – a training initiative that allowed our professionals to acquire cutting-edge skills in the digitisation of the integrated water cycle – was completed. During 2025, more than 4.400 hours of training were given, with more than 300 professionals taking part.

The **IA360** project was promoted to **lead the green transformation linked to the water cycle**, generating solutions and services by activating data and integrating artificial intelligence in all areas of the company.

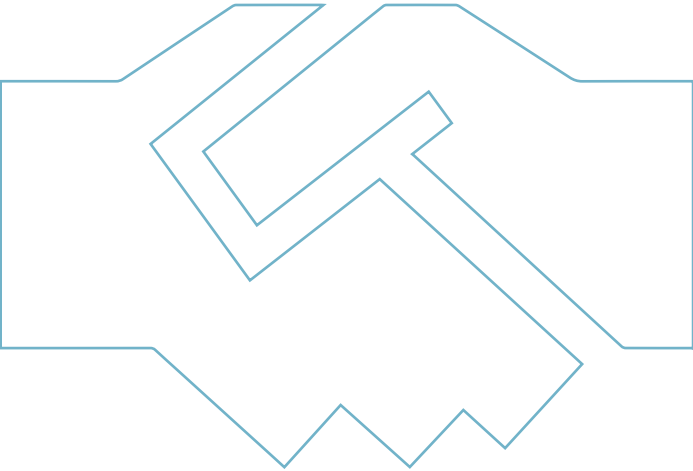
The **Active Listening model** was **consolidated**, with **435.882 surveys carried out** and a response rate of **32.74%** and an overall satisfaction rating of 4.54 out of 5.

The **new Salesforce tool** was implemented, making it possible to move forward towards an omni-channel approach, implement a 360º view of customers and speed up processes.

We received the **Sotto Tempo Customer Service Award for the year**, recognising our commitment to offering an accessible service by breaking down digital language understanding, accessibility and economic barriers.

Operational monitoring and security systems were strengthened, ensuring the continuity of the service in adverse scenarios and emergency situations. These actions have consolidated an integrated approach orientated towards the **resilience of the supply and sanitation system**, based on risk prevention planning, digitisation and advanced infrastructure management.

During the year, the **Water Safety Plan (WSP)** and the **Sanitation Safety Plan (SSP)** were updated to include new risks resulting from the drought and the use of reclaimed water, strengthening the sanitation and operational safety of the system.



01

02

03

04

05

(*) Project financed by the Spanish Ministry for the Green Transition (MITERD) with EU Next Generation funds and cofinanced by the AMB in coordination with the ACA.



Social action,
proximity and
dialogue

We carried out a double materiality exercise taking the CSRD as a reference guiding the sustainability strategy towards the business's main impacts, risks and opportunities. **11 priority material themes** have been identified with the participation of **734 people from different stakeholders**.

The commitment to the local community was translated into **€3.26 M of social contributions**, of which **€1.6 M were channelled to NGOs and foundations**.

During 2025, Aigües de Barcelona promoted **257 cultural and civic social initiatives**, reaching **more than 500.000** people working with **201 organisations**.

The **Social Action Plan 2024-2026** has continued to be rolled out in cooperation with third-sector organisations and local authorities to improve the quality of life and social cohesion in the Barcelona metropolitan area.

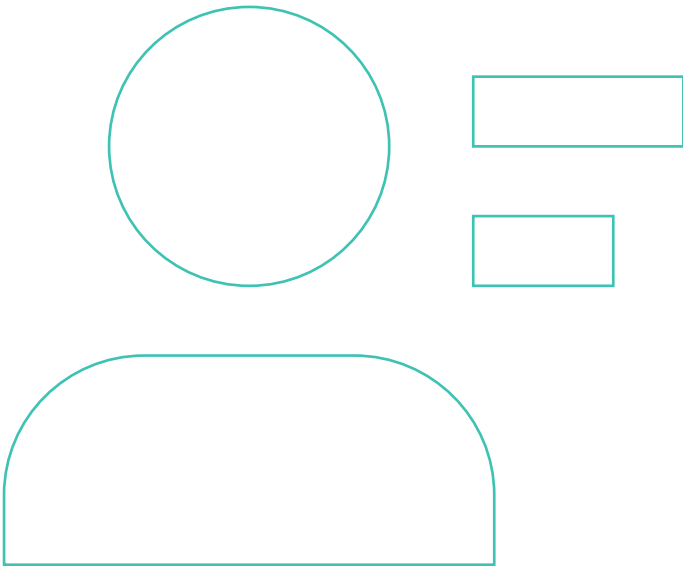
The **ONA programme** is being consolidated as an initiative for social change linked to employment and inclusion.

The **Young Talents and Professional Talent** grant programmes continued, promoting access to university and training courses for more than 30 young people facing socio-economic restrictions.

Corporate volunteering involved workers in social and environmental initiatives, strengthening commitment to the community.

The **Water Museum** has become established as a leading education centre on water culture, sustainability and industrial heritage.

A **structured dialogue has been maintained with stakeholders** through participative spaces, conferences and co-creation processes with authorities, social organisations, suppliers and customers.



- 01
- 02
- 03
- 04
- 05



Good governance and transparency

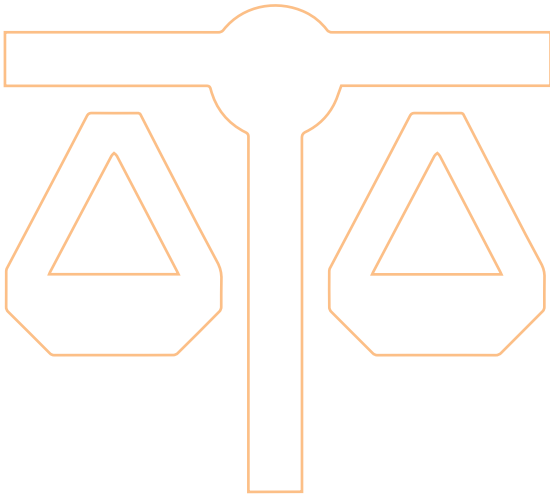


- 01
- 02
- 03
- 04
- 05

Aigües de Barcelona has moved forward in **adapting to the new European sustainability reporting framework (CSRD and ESRS)**, anticipating the regulatory requirements and strengthening the quality of non-financial information.

A new corporate governance model based on **transparency, business ethics and regulatory compliance** has been consolidated.

The company has continued to apply the **Code of Ethics and Anticorruption Behaviour**, strengthening crime prevention and zero tolerance of irregular practices.



The **ethics channel** received 30 communications during 2025, none of them identified as referring to a breach of ethics.

We continue to strengthen **business transparency** through the **approval of a new guide and action plan** developing the transparency policy approved in 2022. We consider a 360° view within the company to be essential, adding value to strengthen trust with our stakeholders.

We are strengthening our commitment to safety with the **new security, health, safety and industrial risk policy**. With the main aim of "zero accidents", it includes the 12 rules that save lives, together with industrial risks.



01

02

03

04

05

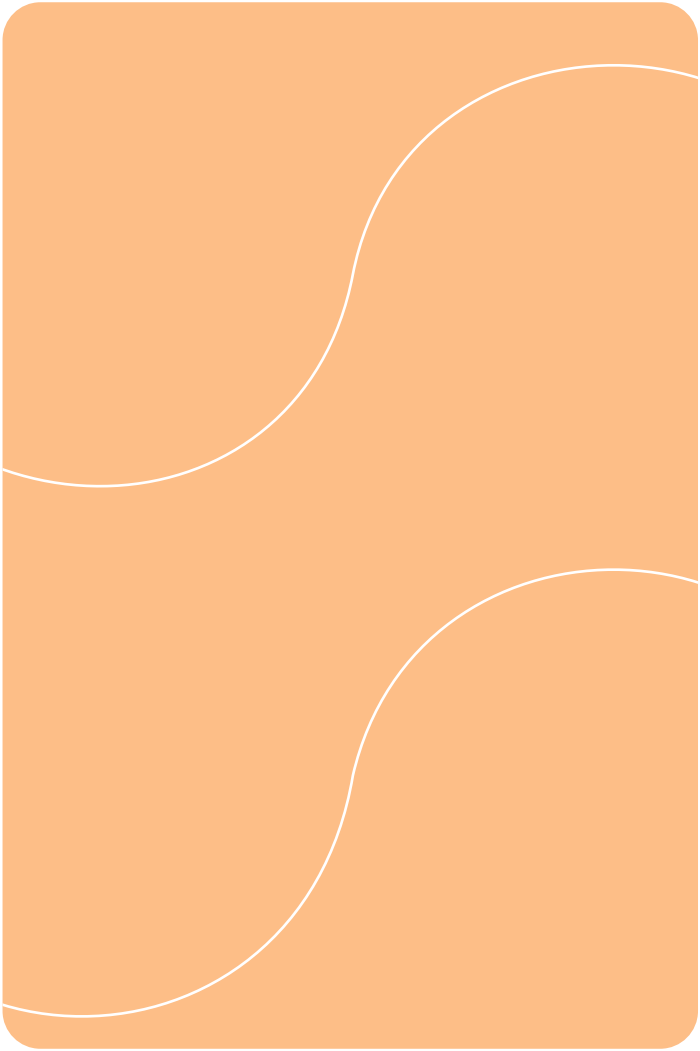
Commitments linked to **funding under ESG**, which integrate sustainability into financial management, have been complied with.

During the year, **sustainability criteria continued to be incorporated into contracting and purchasing processes**, moving towards a responsible value chain.

We received the award for **best CLM (Contract Lifecycle Management)** implementation at the **Bigle Awards 2025**, for automating **the documentation used by the Contracting department for tender processes for works, services and supplies**.

Aigües de Barcelona has joined the **UN Global Compact's Sustainable Suppliers Capacity Building Programme**, strengthening the ESG capabilities of its supply chain.

Promotion of **integrated risk management** continued, covering operational, financial, reputational, environmental and social risks.





01

02

03

04

05

01

Strategy for impact on the region and on people



Water as a commitment to the future

Aigües de Barcelona's strategy **began with our purpose and it shapes the way we see water management:** with responsibility, long-term vision and commitment to the region. It is not just a matter of guaranteeing an **essential service, but of exercising it** with responsibility and the desire to have a positive, sustainable impact on people, communities and the environment.

In a context of environmental, social and regulatory change, **we are integrating ESG (Environmental, Social and Governance) criteria at the heart of decision-making.** Water is the thread that connects our actions and guides a **strategy with the horizon 2030** aiming to strengthen the resilience of the region, consolidate responsible governance and place people at the centre of the organisation's activities.



Driven by water, we are changing the future.

We work for people by making cities a better place to live.



ESG criteria form part of Aigües de Barcelona's management model and are integrated right across all strategic and operational decision-making. As part of the Veolia Group, the company shares the aim of green transformation set out in the Green Up Strategy 2024-2027. This overall road map is developed around three main commitments – decarbonisation, regenerating resources and decontamination – with digitisation as the lever across the board to speed up the green transformation.

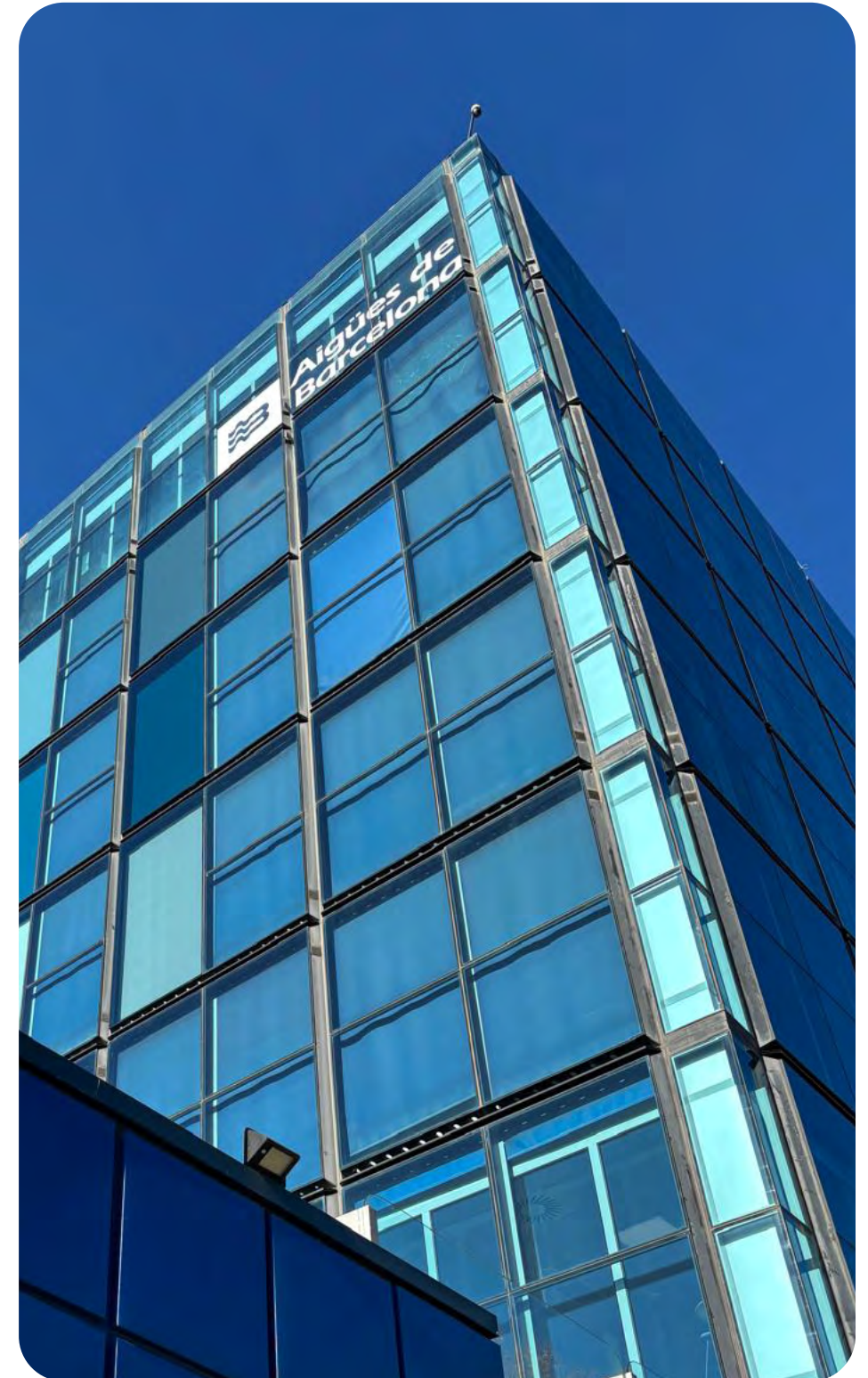
In line with this overall strategic framework, **Aigües de Barcelona is rolling out the green transformation in its sphere of action**, integrating it into its 2030 Strategy. This aim goes beyond providing an excellent service and makes **water a vector for environmental and social change**.

The company's activities continue to make a direct contribution to **Sustainable Development Goal 6 (clean water and sanitation) and has an important impact on other goals** linked to the fight against poverty, health, welfare, sustainable cities, climate action and alliances. This alignment strengthens coherence between the corporate strategy and the main international sustainable development frameworks.

Based on the purpose, the company's five Guiding Principles, an internal and external context analysis, the corporate SWOT analysis and the new double materiality exercise in 2025, **Aigües de Barcelona is adapting and updating its 2030 Strategy**, based on environmental, social and governance (ESG) criteria. This exercise, carried out by taking the standards laid down by EFRAG as part of the Corporate Sustainability Reporting Directive (CSRD) makes it possible to identify and prioritise the main impacts, risks and opportunities (IROs) associated with our activities.

In this process, and with a clear desire to anticipate future developments, the company has taken the **new European Sustainability Reporting Standards (ESRS)** into account in this report, analysing their requirements with the aim of gradually moving forward to align it with the new European regulatory framework.

In addition, the company is systematically analysing **current and future European directives concerning sustainability**, especially the European Union's CSRD and Environmental Taxonomy, and working actively to gradually align with these frameworks. This process strengthens governance, consolidates ESG risk management and guides decision-making towards creating sustainable value.



01

02

03

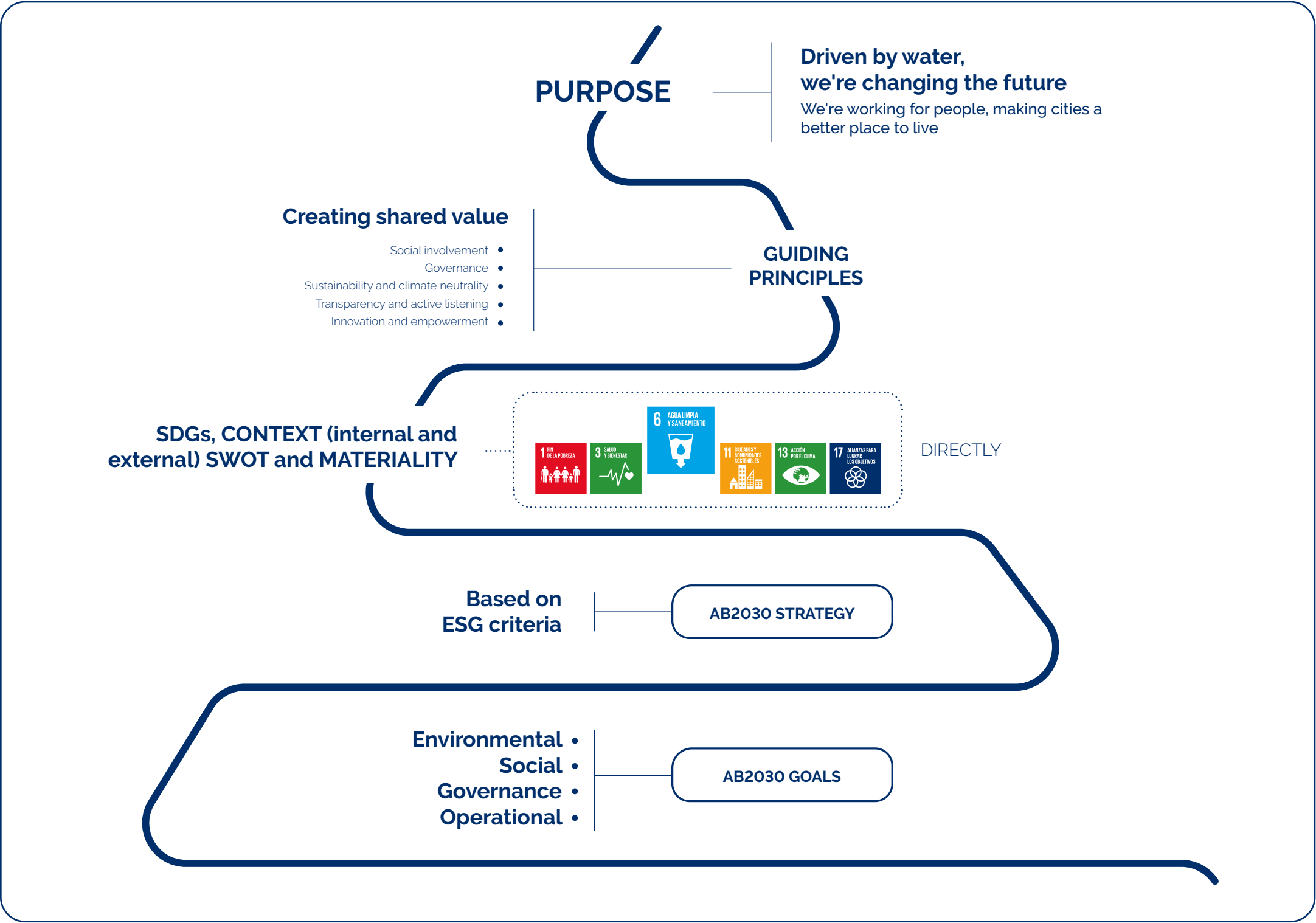
04

05



2030 Strategy: a model based on ESG and dialogue

Aigües de Barcelona's 2030 Strategy is the road map integrating environmental, social and governance (ESG) in decision-making and guiding the company's activity in the long term. Initially established in 2021 with a horizon of 2030, the strategy has been adapted to the development of the regulatory, environmental and social context, strengthening its alignment with the Veolia Group's Green Up strategy and with the results of the new double materiality exercise completed in 2025.





ESG model for responsible strategic management

Aigües de Barcelona's ESG model **constitutes the operational structure for the roll-out of the 2030 Strategy** and guarantees its effective application in all areas of the organisation. This approach makes it possible to organise environmental, social and governance commitments in an integrated way, ensuring that each strategic and operational decision corresponds to the region's current and future needs.

Each of the strategic goals is linked to **ESG criteria** and has clear assignment of responsibility within the company's management structure. It is also aligned with the areas identified in the corporate SWOT analysis, with the internal management systems and with the applicable regulatory and financial frameworks. Along these lines, it makes a valuable contribution to compliance with the requirements of the European Union's Environmental Taxonomy and its connection with the commitments undertaken in the context of the sustainable funding of Aigües de Barcelona.

This structured model strengthens the traceability of the goals, consolidates governance and facilitates management coherent with European sustainability standards, ensuring the creation of sustainable value for the region and for people.

Environmental

Water as a driver for regenerating the planet

- Water
Resilience
Quality
- Climate neutrality
- Biodiversity and natural capital
- Circular economy

Social

Water as a driver for contributing to the well-being of our communities

- Public
- Integrated well-being
Occupational health and safety
Human rights
- Talent
- Diversity and fairness
- Social engagement and impact

Governance

Water as a driver for creating a positive impact and being more resilient

- Accountability
- Purpose and governance
- Risk management
- Transparency and dialogue
Materiality
Stakeholders
- Sustainable investments
Technology and digitisation
Innovation
- Ethics and compliance
- Value chain



01

02

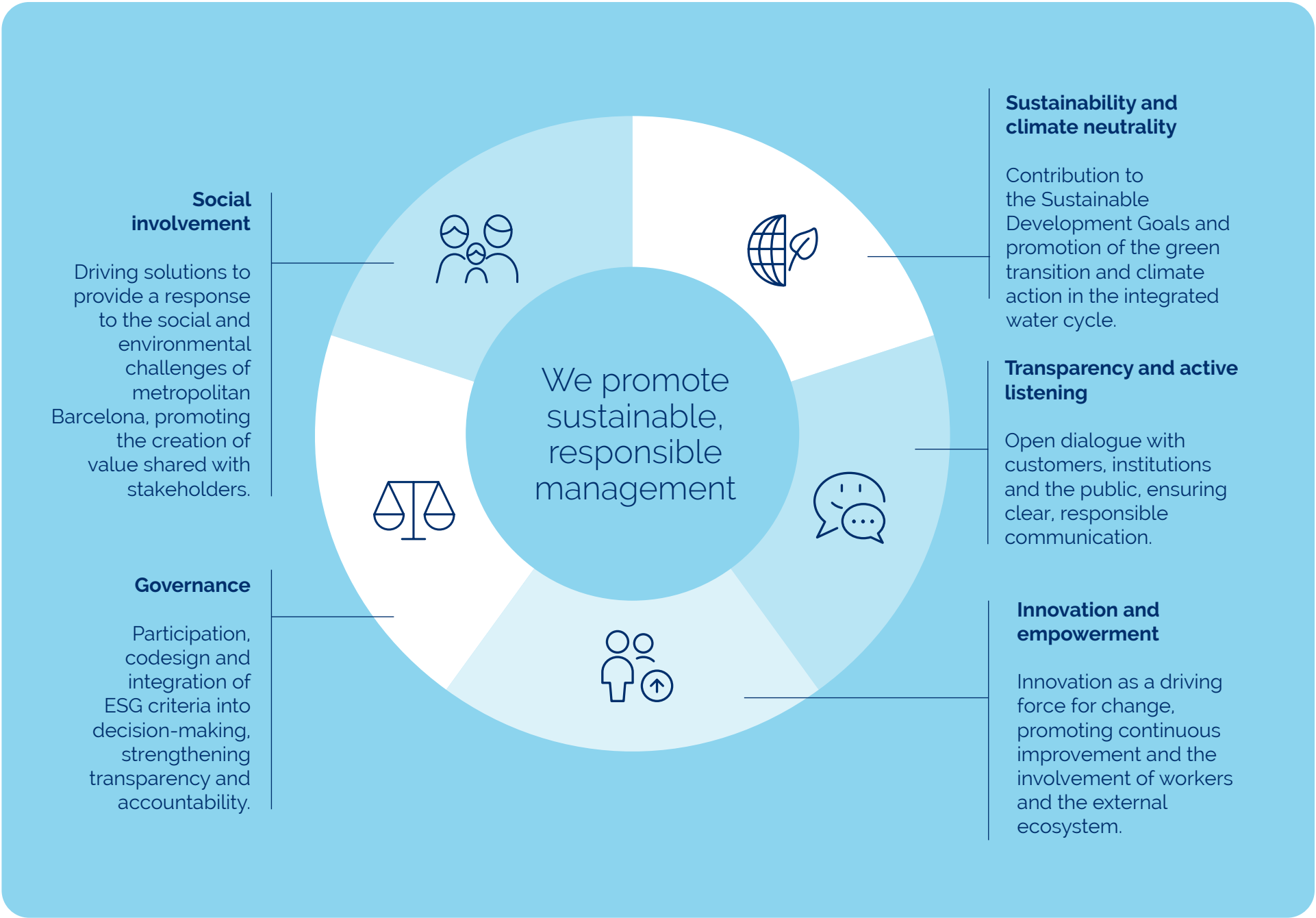
03

04

05

In an environment marked by the climate emergency, regulatory development and new social challenges, Aigües de Barcelona is consolidating a **strategy orientated towards creating shared sustainable value for the future**. The ESG Model and 2030 Strategy share the same aim: **to integrate ESG criteria at the heart of management and strengthen organisational capacity to anticipate the risks and opportunities defining the future of the region**.

Based on the corporate purpose and in line with the Veolia Group's Green Up strategy, **the 2030 Strategy takes the form of five guiding principles** that structure the company's actions and make it possible to move forward towards sustainable, responsible management.





AB2030
strategic
objectives



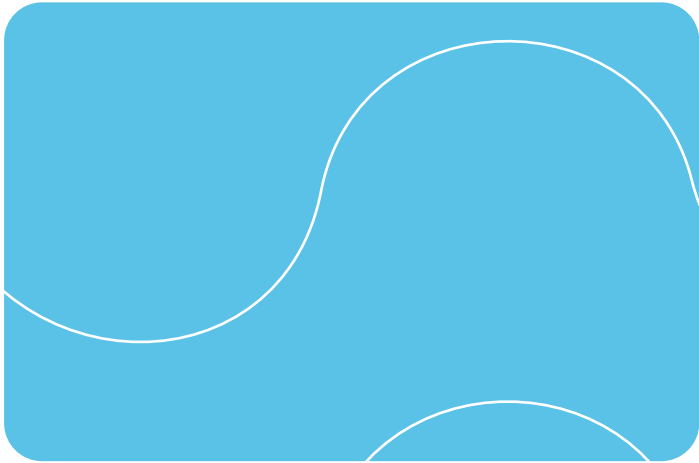
Aigües de Barcelona's 2030 Strategy articulates the **company's environmental, social and governance commitments** to provide a response to the region's current and future challenges. Initially established in 2021 with a horizon of 2030, the strategic goals have gradually evolved to adapt to **changes in the environmental, regulatory and socio-economic context**.

- ^
- v
- 01
- 02
- 03
- 04
- 05
- The company is currently working to review these goals to strengthen their alignment with the Veolia Group's Green Up strategy and with the results of the new double materiality exercise completed in 2025. This process allows the strategy to still be a relevant tool, coherent with European sustainability standards and orientated towards creating sustainable value.
- With a vision anticipating the new European sustainability requirements, the 2030 strategy orientates its goals towards the following key areas:
- Securing the company's economic and financial resilience** by anticipating ESG risks.
- Identifying future solutions and projects** by strengthening resilience to environmental and social challenges.
- Integrating impact, risk and opportunity (IRO) analysis** in establishing and monitoring strategic goals.
- Anticipating new European regulatory requirements**, particularly in the context of the European Union's Corporate Sustainability Reporting Directive (CSRD) and Environmental Taxonomy.

Each strategic goal is defined based on specific criteria, to ensure their coherence and effective implementation:

Links with the ESG criteria from the 2030 Strategy.
Assignment of management responsibility for achieving them.
Connection with the corporate SWOT analysis areas for which they provide a response.
Integration with the company's management systems.
Alignment with the Environmental Taxonomy goals.
Link to Aigües de Barcelona's sustainable funding commitments.

This framework ensures the traceability of the goals, strengthens governance and consolidates management coherent with European sustainability standards.





Objetivos estratégicos
AB2030



ASG	OBJETIVO	INDICADOR	META PARA 2030	2023	2024	2025
Climate neutrality	To implement the sustainability model in more than 50% of journeys (journeys to and from work and journeys for work)	Ecomobility while commuting	Year-on-year reduction	39.58%	41.46%	42.70%
Water (resilience)	To free up drinking water resources by increasing the m³ of reclaimed water used by 10% every year	Annual % increase in m³ of reclaimed water making it possible to free up drinking water resources (base year 2020) (1)	10% year-on-year increase	757%	-29%	-72%
	To achieve 85.5% efficiency in the supply network by 2026	Technical hydraulic performance of the supply network	2026: 85.5%	83.51%	85.26%	85.81%
Circular economy	To promote the circular economy by recovering 35% of the sludge produced and managing 50% of the waste	% reduction in waste sent to a landfill or controlled deposit (base year 2020)	50%	0%	22.34%	39.98%
		% increase in sludge used for energy (base year 2020) (2)	35%	0%	0%	0%
Circular economy	To convert WWTPs into ecofactories by 2030, depending on their technological capacities	No. of WWTPs converted into ecofactories (percentage depending on the possibilities for each WWTP) (2)	ALL	3	3	3
Water (resilience)	To have 70% of the water in the Barcelona metropolitan area supplied from local resources	% of local resources (Llobregat basin + Besòs basin) compared to the total resources used for water supply	70%	61.52%	59.45%	60.18%



ASG	OBJETIVO	INDICADOR	META PARA 2030	2023	2024	2025
Biodiversity and natural capital	To naturalise 100% of our spaces, preserving the natural environment and biodiversity of our facilities	m2 naturalised/total m2 AB's facilities	100%	53.21%	53.82%	55.30%
Climate neutrality	To reduce the company's carbon footprint by 55% by 2030 (base year 2019)	% reduction of carbon footprint on 2019 ⁽³⁾	55% on 2019 (74% on 2015)	-0.21%	-13.69%	-15.40%
Water (water quality)	To maintain excellence in the water health guarantees, anticipating the requirements of the new Drinking Water Directive (EU) 2020/2184 on monitoring for new pollutants	IND1: % new parameters* monitored IND2: % new parameters* meeting VP ⁽⁴⁾ * Σ 5 haloacetic acids, PFAS (total), bisphenol A, uranium, chlorites, chlorates.	IND1: 100% IND2: 80% / 100% (January 2024)	100% 99.78%	100% 99.80%	100% 99.97%
Water (water quality)	To improve the public sensory perception of water	Public sensory perception of water quality (Omnibus survey)	2025 target: 10% increase (base year 2021) 2030 target: 20% increase	38.94%	39.00%	44.20%
Climate neutrality	Annual increase of four events with large visitor numbers offering tap water as first option	No. of events with large visitor numbers offering tap water as first option ⁽⁵⁾	4 a year	11	12	25
Climate neutrality	Annual increase in the production of PWCs (positive water credits) from reclaimed water	No. of PWCs generated	2023: 5.129 2024: 5.129 2025: 10.911 2026: 16.548 2027: 18.799 2028: 19.925	5,129	5,129	(6)

(1) From spring 2025 onwards there was a substantial change in the rain system and the operating rules have changed, considerably reducing reclaimed water production for pre-drinking-water use. Despite this, during the 2021-2025 period, there was a cumulative increase of 728.9% – well above the 10% annual increase set as a target.

(2) Investments to develop this indicator have not been carried out as action to deal with the drought was prioritised.

(3) Detailed information on the trend in this indicator is given in the Climate Change chapter.

(4) PFAS (sum): except for the Estrella wells area (incorporated in January 2026).

(5) This indicator has been adapted to the drought context of recent years in which responsible use of drinking water has been encouraged. In line with this development, it has been reformulated to adapt it to the new situation, prioritising the promotion of drinking water at events with large attendances instead of centres with large attendances.

(6) In 2025 this has been removed as a strategic goal because of the new water context (reservoirs at more than 90%) and Aigües de Barcelona's limited room for manoeuvre in generating PWCs linked to the production of reclaimed water due to the new operating protocols established by the competent authorities.



ASG	OBJETIVO	INDICADOR	META 2030	2023	2024	2025
Commitment and social impact	To maintain investment in social action (LBG) above €1.5 M	Annual investment in social action (LBG criteria)	Equal to or greater than €1.5 million each year	€2.53 M	€2.70 M	€3.26 M
Commitment and social impact	To achieve 100% accessibility to customer service and digital channels	Percentage of customer service offices renovated/ refurbished in line with accessibility criteria (UNPASS report)	CSOs 2024: 75% (Badalona, L'Hospitalet and Gavà CSOs) 2027: 100%	50%	75%	75%
		AA seal on the website (including customer area) and renewing the certificate every year	Website 2024: 100%	86%	76%	74%
Commitment and social impact	To proactively give information on discounts to local organisations in districts with high risk of vulnerability (1)	Talks giving information to local organisations based on behaviour pattern analysis (late payment of bills, continual payment by instalments, fraud, etc.)	Min. 10 talks a year	3	8	10
Diversity and fairness	To achieve parity between men and women in technical positions and in managerial or supervisory positions and in AB's governance model	Parity of women in management and supervisory positions	Parity (min. 50%)	38.98%	40.91%	39.89%
		Parity of women in technical positions (T1, T2 and T3)		35.05%	36.08%	36.32%
		Parity in all governance bodies		38.10%	46.00%	46.43%



ASG	OBJETIVO	INDICADOR	META 2030	2023	2024	2025
Complete well-being	To maintain the positive trend in the accident rate of the past few years	FI and GI compound indicator (FI x GI)	The average for the last 3 years must be less than 3	0.66	0.73	0.62
Complete well-being	100% implementation of smart working and well-being measures with everyone in the workforce who can enjoy them	% of the workforce on smart working	100%	90.35%	92.49%	92.20%
		Employee satisfaction index (measured in climate surveys)	2030: 8	7.90	7.90	8.50
Commitment and social impact	To increase capacity to create direct, indirect and induced employment through the company's own activity and the different programmes that promote employability	% annual increase in ABs capacity to create direct, indirect and induced employment	2% a year (2020: base year)	17.10%	7.00%	-10.95% (1)
		No. of workers taking part in employability promotion programmes	10% of the workforce	6.22%	10.63%	12.81%
Commitment and social impact	To promote added-value services with an effect on efficient data management available to smart cities	% implementation of remote metering	2021-2025: 10% a year	15.96% (81%)	6.20% (86.02%)	3.86% (89.34%)



ASG	OBJETIVO	INDICADOR	META 2030	2023	2024	2025
Public	To maximise digitisation in customer relationships without leaving anyone behind	% of transactions with customers using digital channels	2024: 35% 2027: 45% 2030: 60% of all transactions	37.89%	37.07%	39.32%
		% customers registered with OFEX – customer area (website)	2025: 50% 2030: 65%	41.98%	45.38%	48.46%
		% digitised non-domestic contracts	2024: 45% 2027: 65% 2030: 75%	67.00%	69.84%	72.30%
Talent	To make an annual R+D+I effort of at least €4.6 M	€M a year allocated to R+D+I	Annual goal of at least €4.6 M until 2030	€4.84 M	€5.37 M	€5.76 M

(1) The forecast reduction for 2025 is explained by the CNAE reclassification of one of the biggest suppliers (ATL), which affects the calculation of indirect employment. Specifically, it has moved from being classified under CNAE 84 "Public authorities" to CNAE 36 "Water collection, treatment and distribution", which has a lower multiplying job creation coefficient. Despite this methodological change, the year-on-year increase from 2020 is 28.8%, which is well above the goal of 2% a year.



ASG	OBJETIVO	INDICADOR	META 2030	2023	2024	2025
Value chain	To reach 80% of the total addressable purchase volume under sustainability criteria by 2030	% of purchases with sustainability criteria (1) Base year 2021	Annual target 2022-2027: incr. 10% on the previous year Annual target 2028-2030: incr. 5% on the previous year	49.40% This represents a 13.04% increase on 2022	55.83% This represents a 13.02% increase on 2023	62.64% This represents a 12.20% increase on 2024
Transparency and dialogue	To establish at least 20 co-creation processes a year with our stakeholders	Participatory or co-creation processes offered to our stakeholders	2021-2023: 20 processes/year 2024-2030: 25 processes/year	36	39	42

(1) Considering the unusual nature and financial impact of the drought works under the contracts "2024-141 – Works to expand the treatment capacity of the Besòs WWTP: calcite filters" and "2024-142 – Works to expand the treatment capacity of the Besòs WWTP: interior and exterior works", it has been decided to attribute the sum of the associated orders in accordance with the year and the degree to which the works have been completed. As a result, the percentage of sustainable purchasing for 2024 is 55.83%, while the consolidated value forecast for 2025 stands at 62.64%.



Committed to the SDGs

In 2015, the United Nations approved the **2030 Agenda for Sustainable Development**, consisting of 17 Sustainable Development Goals (SDGs) and 169 associated targets. This overall framework established shared guidelines to provide a response to the main environmental, social and economic challenges from an integrated perspective requiring the coordinated involvement of institutions, businesses and civil society.

In coherence with our purpose and the 2030 Strategy, **we develop our contribution to the SDGs via three areas of action generating direct and complementary impact:**

- **Regional commitment with a global profile:** actions aimed at strengthening the metropolitan region's water and climate resilience, at the same time contributing to meeting global challenges.
- **Solutions with measurable impact:** specific, scalable projects in line with the priority challenges identified in the materiality analysis.
- **Alliances to multiply results:** active cooperation with public authorities, social organisations, businesses and other stakeholders to expand the scope and depth of the contribution to the SDGs.



Direct impact



01

Direct contribution



02

03

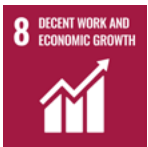
04



05



Complementary contribution



Value and impact

We contribute to the **development of the region** by generating wealth and employment, investing in strategic infrastructures, making local and sustainable purchases, driving social action and protecting the environment. In 2025 we continued to ensure we strengthened this contribution, **working to consolidate a model generating sustainable value** for people and for the region.



This impact takes the form of measurable indicators making it possible to evaluate the **creation of direct, indirect and induced value**, as well as the **social and environmental return** on the activity carried out. The impact deriving from our activities is measured with economic, social, environmental and good governance indicators making up the calculation of social value created, the contribution to the GDP and employment, return on social and environmental investment and the application of ESG criteria in the management and funding of the company.



- 01
- 02
- 03
- 04
- 05



Value creation 2025



- 01
- 02
- 03
- 04
- 05



Environmental

€91.9 million on measures for the environment

Network performance: 85.81%

97.75% of waste recovered (98.11% of WWTPs and 78.41% of DWTPs)

96.1% of energy consumed from renewable sources

Our carbon footprint was 132,815.49 t of CO2 eq (scopes 1, 2 and 3)

Water reclamation: 31.01 hm3 in 2025; 8.4% of this was used to be treated for drinking water

Maximum quality guarantee: more than 500,000 analytical tests a year

25 events with large public attendances were sponsored, promoting sustainable hydration using tap water, avoiding single-use plastic and minimising waste generation.



Social

€3.26 M aimed at making a social contribution

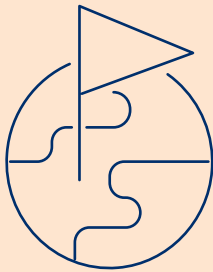
201 organisations benefited from our help, with an impact on more than 500,000 citizens

We have given support to 257 social initiatives in areas like education, health, awareness-raising and local development

Social action plan: more than 1,300 participants in employment programmes and more than 9,500 families benefiting from water, health and well-being programmes

41,855 children and young people took part in the Museum of Water's school education programme (26,829 in person and 15,026 remotely)

16 volunteering initiatives with the participation of 139 volunteers, benefiting 84 people



Governance

734 people from our stakeholders consulted on the most important issues (double materiality exercise)

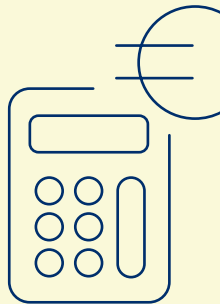
42 co-creation processes with stakeholders

Integrated management system based on 13 Spanish and international standards

43.75% women on the Board of Directors

Total innovation effort of €5.8 M.

Integrated risk management, covering operational, financial, reputational, environmental and social risks (biannual assessment)



Economic

Directly generated economic value: €645.4 M

Distributed economic value: €581.9 M

5 ESG indicators associated with sustainable funding

Wealth creation capacity: €998 M (integrated social value calculation)

Job creation capacity: €8,381 M (integrated social value calculation)



Value creation 2025



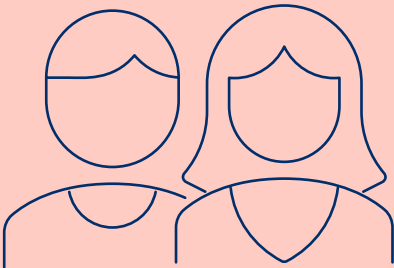
01

02

03

04

05



Customers

Satisfaction index: **7.72**

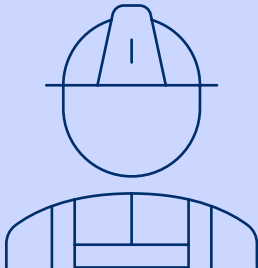
Net Satisfaction Score (NSS) index: **65.54%**

68,043 families with social tariff (**€13.1 M**)

Omni-channel approach: seven coordinated customer service channels

Inclusion and diversity: **six languages and multiple mechanisms** to improve service to people with disabilities

The **new Salesforce tool** implemented, making it possible to move forward towards an omni-channel approach, implement a 360° view of customers and speed up processes



Workers

94.24% of the workforce have permanent contracts

Wage gap: **3.25%**

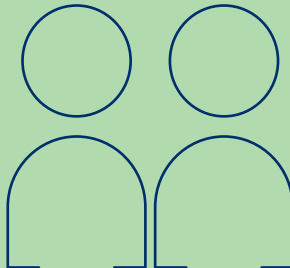
38,879 hours of training (31.20 hours per person) in 2025

89 measures aimed at facilitating a work-life balance

Fairness Culture has been put at the heart of health, safety and well-being management, placing people and dialogue at the centre of all initiatives.

Accident frequency and seriousness indices remained stable at **2.51** and **0.20**, respectively

885 occupational safety and health visits made



Suppliers

74.2% local purchasing (province of Barcelona)

62.64% of purchases under sustainability criteria

99 tenders with sustainability criteria

Average supplier payment period: **41 days** (99% of payments made within the legal period)

Adherence to the **sustainable suppliers programme** of the United Nations Global Compact, to which we have invited 237 of our suppliers



Socio-economic impact

Aigües de Barcelona's activities create a **considerable socio-economic impact on the metropolitan region**, both because of its function as an essential operator in the integrated water cycle and because of its capacity to boost the economy. The company contributes to local development by **contracting suppliers, investing in strategic infrastructures and creating direct and indirect employment**.



This contribution is reinforced by **responsible economic management** based on sustainability criteria, meticulous payment practices and funding instruments in line with environmental and social goals. In addition, calculating the integrated social value makes it possible to quantify the impact generated beyond a strictly financial environment, incorporating the social return on the activities carried out and their contribution to collective welfare.

In this context, the company applies **integrated social value calculation** (CVSI), based on the international Input-Output model and developed with the support of an independent expert. This tool allows us to quantify the socio-economic impact on gross domestic product and jobs caused by the company's activity, differentiating the direct, indirect and induced impacts and analysing them in various geographical areas. For this purpose there is a proven, objective measurement of the company's real contribution to the economy and to society.



- 01
- 02
- 03
- 04
- 05



Wealth creation capacity through Aigües de Barcelona's activities

Spain

998.20
million euros
0.06%
of Spain's GDP

MILLION EUROS

503.75
274.70
219.75

direct wealth creation
indirect wealth creation in the supplier chain
induced wealth creation along the whole value chain



01
02
03
04
05

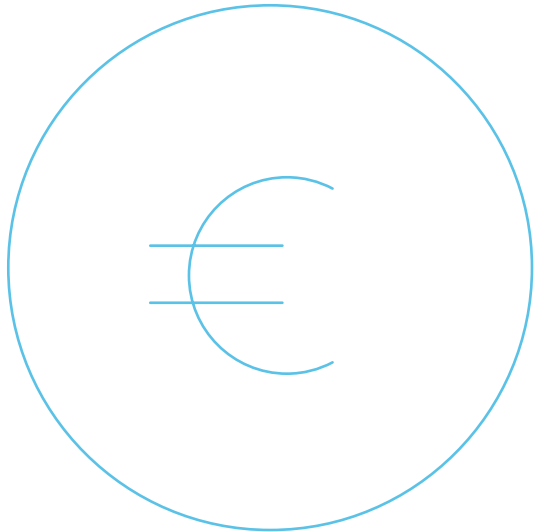
Catalonia

866.37
million euros
0.27%
of Catalonia's GDP

MILLION EUROS

398.20
269.67
198.50

direct wealth creation
indirect wealth creation in the supplier chain
induced wealth creation along the whole value chain



Barcelona metropolitan area

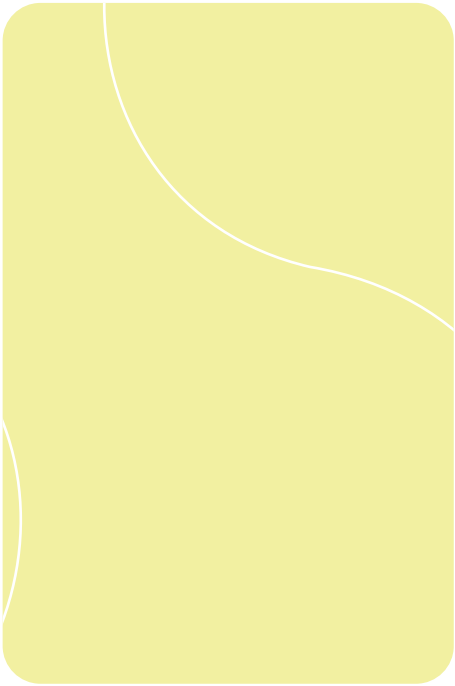
763.79
million euros
0.46%
of the GDP of the Barcelona metropolitan area

MILLION EUROS

372.27
220.04
171.48

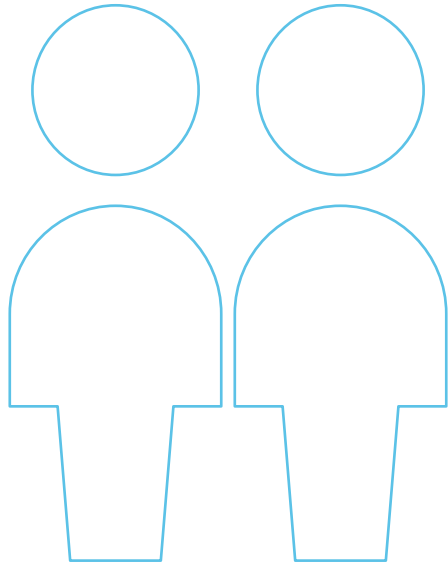
direct wealth creation
indirect wealth creation in the supplier chain
induced wealth creation along the whole value chain

For each 186 litres of water delivered, we contribute by creating 1 euro of wealth in society.





Impact generated by the company's employment-related activity



For every 22.19 million litres of water delivered, we create one full-time job.

ESRS 2 SBM-1, ESRS 2 SBM-2, ESRS S3-4

Spain

8,380.95*
full-time workers

0.04%
of jobs in Spain

1,235.20

direct company employees

5,726.20*

indirect jobs in the supply chain

1,419.55

jobs induced along the entire value chain

(*) There is evidence of a year-on-year increase in the capacity to generate wealth and jobs. The reduction recorded in 2025 in indirect job creation, with an impact on the overall value too, corresponds to a methodological reclassification by the CNAE of one of our main suppliers (ATL). It has moved from category 84 "Public authorities" to 36 "Water collection, treatment and distribution". The new code includes a lower multiplying coefficient in the calculation of indirect employment, which explains the change observed.

Catalonia

7,958.63
full-time workers

0.20%
of jobs in Catalonia

1,235.20

direct company employees

5,183.74

indirect jobs in the supply chain

1,539.69

jobs induced along the entire value chain

Barcelona metropolitan area

7,223.17
full-time workers

0.45%
of jobs in the Barcelona metropolitan area

1,235.20

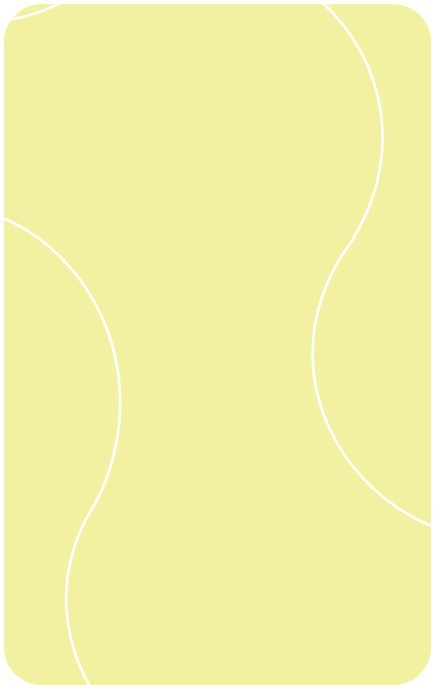
direct company employees

4,629.77

indirect jobs in the supply chain

1,358.20

jobs induced along the entire value chain



01

02

03

04

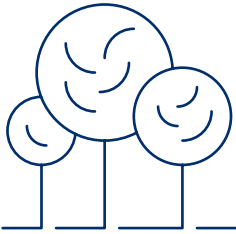
05



Environmental impact

Environmental sustainability is a **fundamental support for Aigües de Barcelona's road map** and guiding the company's strategic, operational and investment decisions.

During 2025, the company made **€59,574,379 worth of environmental investment** – a significant increase on the previous financial year – and recorded **environmental costs of €32,286,839**, spent on actions linked to water reclamation, waste management, environmental digitisation, climate neutrality and ecosystem protection.



The impacts of Aigües de Barcelona's environmental investments are specified in the following goals:

To increase the volume of water available and strengthen water resilience.

To reduce our carbon footprint.

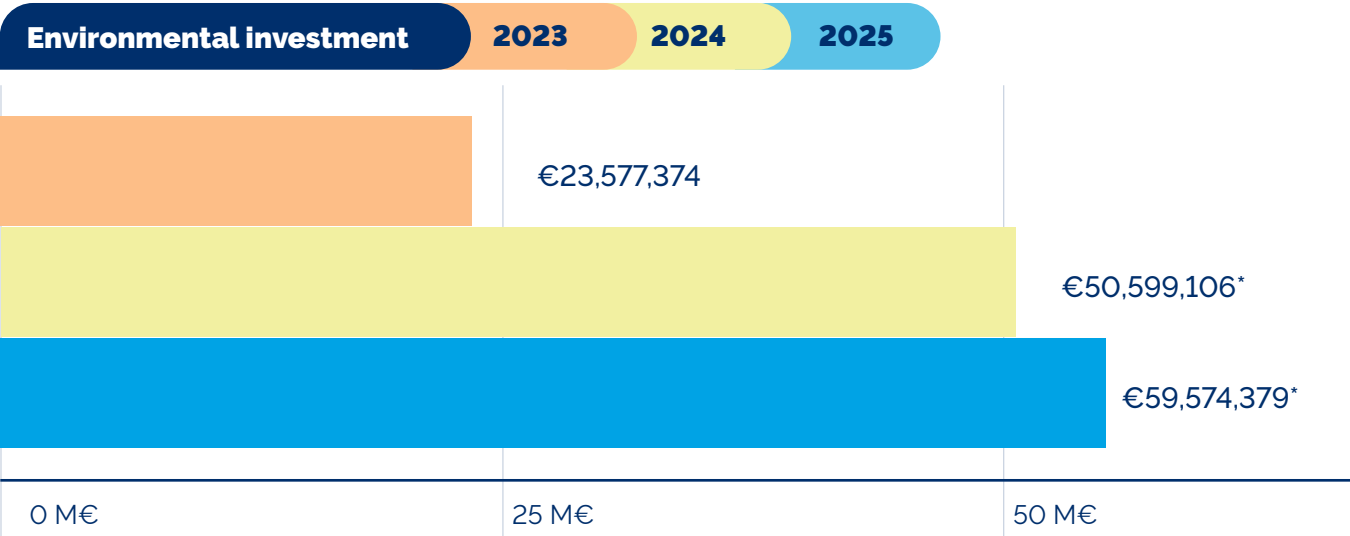
To reduce the water footprint.

To increase renewable energy production.

To promote waste recovery.

To encourage energy saving.

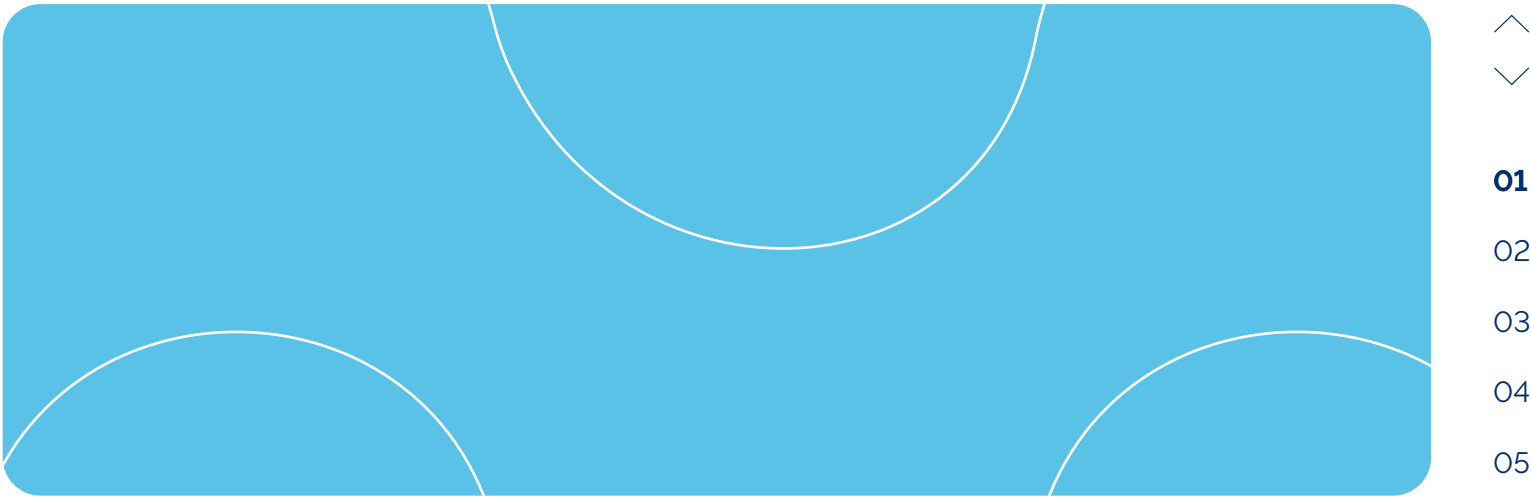
During the 2025 financial year, the company invested **59.6 million euros in measures aimed at the environment** and it was also faced with a total of 32.3 million euros in miscellaneous costs with the aim of providing protection and improvement in this area.



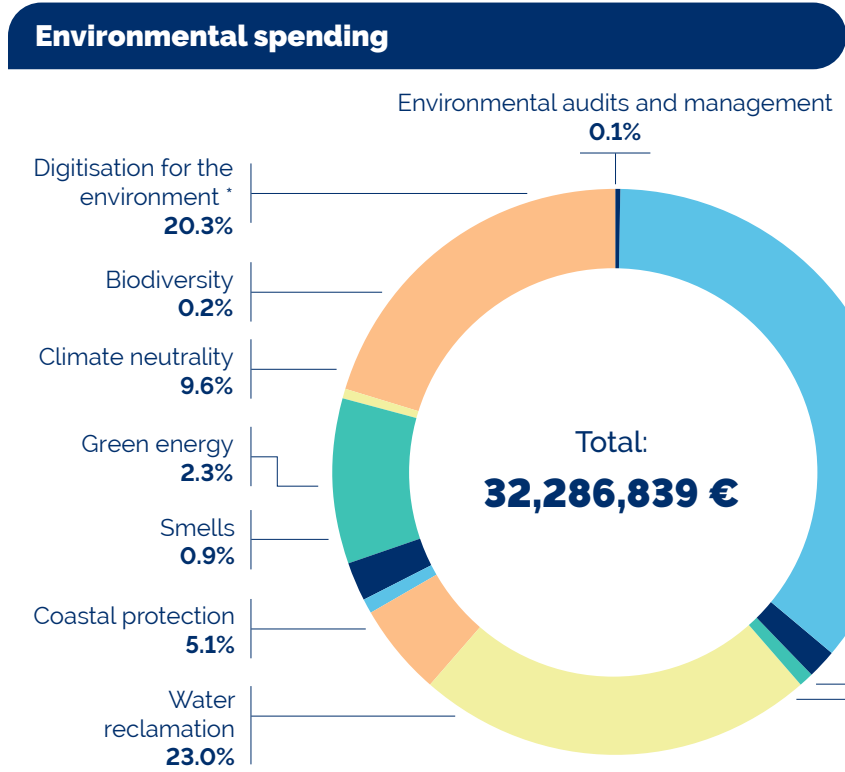
(*) Includes investments in PERTE RESSONA partially subsidised by the Spanish Ministry for the Green Transition and the Population Challenge (MITERD) in works to expand the Besòs DWTP subsidised by the Catalan Government's Department of Regional Planning, Housing and the Green Transition. These investments are the reason for the big increase on 2023.

Calculation of the integrated social value of environmental action			
Environmental 	Wealth generation Millions of euros	Direct	91.55
		Indirect	22.67
		Induced	13.44
		Total	127.66
	Job creation Full-time workers	Total	1,336.76

(*) Calculated for the geographical area of Catalonia.



01
02
03
04
05



(*) Corresponds to the costs of PERTE RESSONA, partially subsidised by the Spanish Ministry for the Green Transition and the Population Challenge (MITERD).



Social impact

During 2025, we spent **3.26 million euros** on social contribution in the context of **LBG (London Benchmarking Group)** international methodology, making it possible to homogeneously and meticulously measure our social contribution and its impact. This contribution took the form of **257 initiatives** aimed at environmental education and awareness-raising, local development, and improving employment, health and welfare paying special attention to people in vulnerable situations in the Barcelona metropolitan area.



In all, 201 organisations benefited from our help, with an impact on more than 500,000 citizens.



- 01
- 02
- 03
- 04
- 05

Social contribution (€ million) *	2023	2024	2025
Social contribution according to LBG	2.50	2.70	3.26
Sponsorships	0.65	0.56	0.64
Own and other projects	1.85	2.14	2.62

(*) Amounts accounted for in money, working time, kind, and management costs. The recorded increase in own and other projects is largely explained by the inclusion of new initiatives as part of the new Social Action Plan.

Calculation of integrated social value *			
Social Action	Wealth generation	Direct	2.94
		Indirect	0.52
		Induced	0.17
		Total	3.63
	Job creation		
		Total	74.69

(*) Calculated for the geographical area of Catalonia.



01

02

03

04

05



02

Agua, clima y resiliencia territorial



Xavier Bernat.
Director de
Estrategia,
Innovación y
Desarrollo

"

In 2025, Aigües de Barcelona, operating in close public-private cooperation, particularly with the Barcelona Metropolitan Area and the Government of Catalonia, has continued working hard to transition the metropolitan water cycle towards a resilient, decarbonised and decarbonising model adapted to climate change that promotes improvements to the environment and to natural capital.

The most important achievements in terms of environmental efficiency were the exceptional performance in the water distribution network of more than 85.5%, and the responsible consumption by the public in the metropolitan area, which is now below 100 l/person/day. In terms of diversifying water resources, work has continued to promote the integration of low-footprint water resources, such as local resources and reclaimed water, particularly through the development and adaptation of infrastructures.

As for climate change mitigation, the reduction in direct carbon emissions, almost exclusive consumption of energy from guaranteed origins, growth in energy self-sufficiency and the recovery of 97.8% of waste were particularly important. The company also worked on dimensioning activities to make it possible to achieve the decarbonisation goals validated by the SBTi. For example it took measures in the areas of fuels, materials used in works, chemical products and sludge recovery treatments.

Concerning natural capital, the company approved the Biodiversity Plan, with the aim of promoting initiatives with maximum benefit for the ecosystem services most closely linked to the water cycle. In both drinking water treatment and in waste water treatment and reclamation, we helped improve the monitoring and minimisation of pollution. In addition, in relation to soil and air quality, we continued to work on the continuous monitoring that has allowed us to carry on operating without generating impacts.

Overall, investment in the environment reached a record figure of €59.6 M, showing that Aigües de Barcelona's commitment to the sustainability of the water cycle and the environment is based on real action. This commitment is an essential vector for the integrated water service and the environment which will undoubtedly be the flagship for the company's strategic push.

"



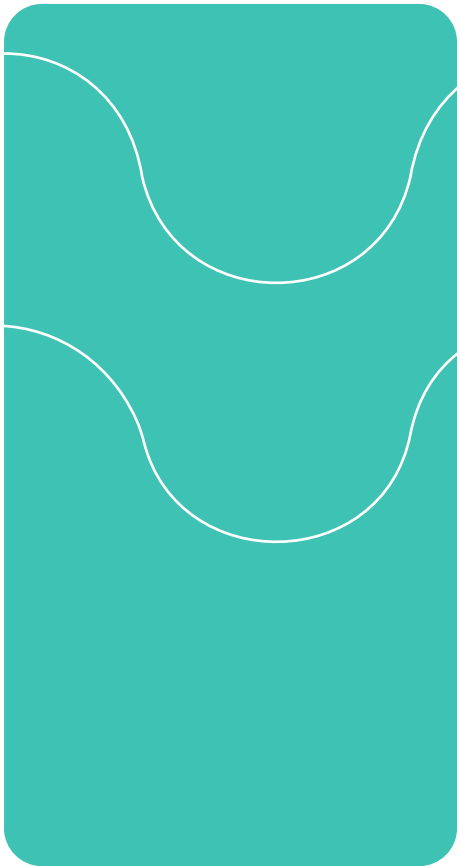
01

02

03

04

05





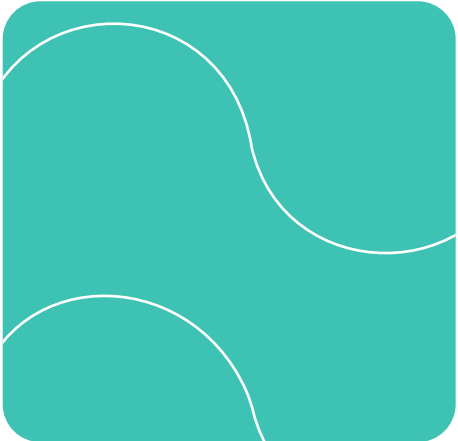
Aigües de Barcelona's **management model** ensures a safe, quality water supply for the whole Barcelona metropolitan area through governance based on transparency, institutional cooperation and orientation towards continuous improvement. This model, consolidated over the years, integrates operational experience with capacity for investment and innovation and makes the company a leader in **integrated water cycle** management in complex urban environments.

The company manages all phases of the water cycle from collection to return to the environment with criteria of efficiency, safe sanitation and minimising the environmental impact. This integrated approach makes it possible to optimise the resources available and ensure the continuity of the service even in scenarios of high pressure on water resources.

In a context marked by climate change and structural scarcity of resources Aigües de Barcelona has strengthened the commitment to diversifying water supply sources and particularly to water reclamation and reuse. The gradual incorporation of reclaimed water as a strategic resource helps increase the availability of the resource and strengthens the metropolitan area's **water resilience**.

This model is rolled out via a network of interconnected advanced infrastructures making it possible to optimise operational efficiency, improve process control and ensure quality standards at all stages of the cycle. Digitisation and intelligent data management strengthen this capacity, facilitating decision-making and risk anticipation.

In this way, **the resilience of the integrated water cycle** is based on a model of solid, adaptable management looking to the long term, and combining operational excellence, innovation and commitment to the region.



01

02

03

04

05

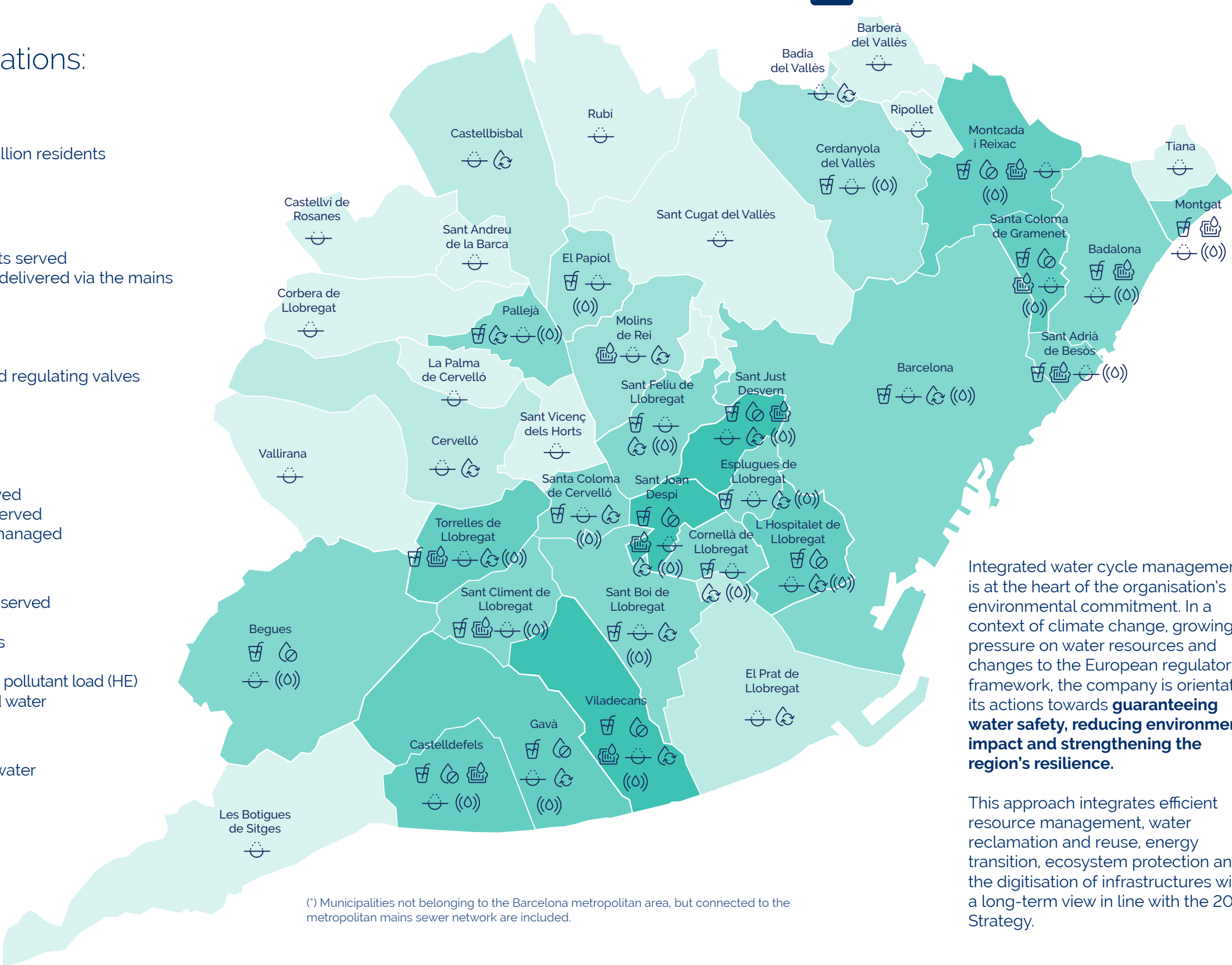


Aigües de Barcelona's Operations: Management and Service

We guarantee water supply to more than three million residents of the Barcelona metropolitan area.

Drinking water		23 municipalities 3,083,172 inhabitants served 186.00 hm³ of water delivered via the mains 4 DWTPs operated 4,772.53 km of mains 80 tanks 73 pumping stations 153 remote controlled regulating valves
Remote metering		23 municipalities 89.34% of customers
Sewerage		12 municipalities served 677,449 inhabitants served 1,338 km of sewers managed
Treated water		40 municipalities 3,504,288 inhabitants served 7 WWTPs operated 311 km of main sewers 40 pumping stations 5,196,463 hequivalent pollutant load (HE) 254.00 hm³ of treated water
Reclaimed water		18 municipalities 31.01 hm³ of reused water
Water for non-drinking uses		9 municipalities

DWTP: drinking water treatment plant
WWRP: Wastewater regeneration plant



(*) Municipalities not belonging to the Barcelona metropolitan area, but connected to the metropolitan mains sewer network are included.

Integrated water cycle management is at the heart of the organisation's environmental commitment. In a context of climate change, growing pressure on water resources and changes to the European regulatory framework, the company is orientating its actions towards **guaranteeing water safety, reducing environmental impact and strengthening the region's resilience.**

This approach integrates efficient resource management, water reclamation and reuse, energy transition, ecosystem protection and the digitisation of infrastructures with a long-term view in line with the 2030 Strategy.



Present and future risks and challenges

Threats



Water resource scarcity: has consequences on water availability and quality, increased desertification, changes to ecosystems and wetlands, increased tensions between sectors over water use (energy, irrigation, domestic, industry...).



Impact of climate change on infrastructure: high-intensity weather events can cause significant damage and disrupt service considerably in highly localized areas.

Opportunities



Alignment and positioning with public policies and commitments that drive more sustainable cities, seeking citizen engagement and action (air quality, environmental quality, shared use of public spaces, conservation and creation of biodiversity, circular economy, transparency...).



Uses of regenerated water: situations of water scarcity, levers within the European and Spanish circular economy strategy, climate emergency, etc.



Reduction and optimization of energy: leveraging the operational processes of the integrated water cycle (energy-intensive) and the energy transition (renewables and self-consumption).



Aigües de Barcelona is working to strengthen urban resilience by rolling out sustainable solutions based on efficient water use, such as reclaimed water.





Guaranteeing water supply today and tomorrow

In a region with structural water shortage, **ensuring water is available with full health and operational guarantees is a structural priority** for Aigües de Barcelona. This aim is implemented via a model based on the diversification of resources, operational efficiency and advance investment planning.

The gradual incorporation of alternative resources, such as desalinated water and reclaimed water, together with the roll-out of

measures linked to the Drought Plan, have made it possible to strengthen the robustness of the system and optimise existing infrastructures.

This approach is complemented with permanent quality control, the digitisation of the facilities and real-time monitoring. These elements consolidate a management model orientated towards continuity of the service and continuous improvement.



01

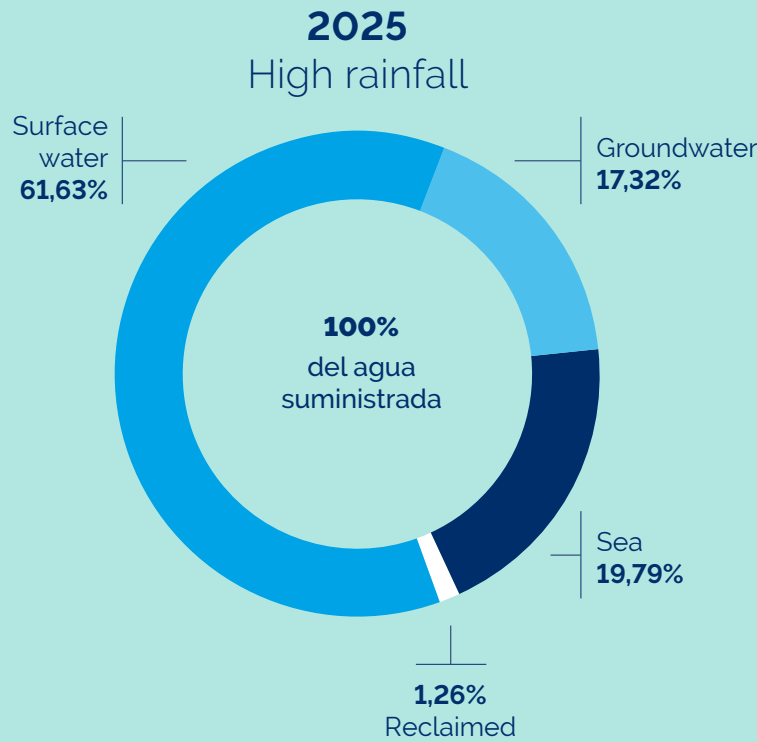
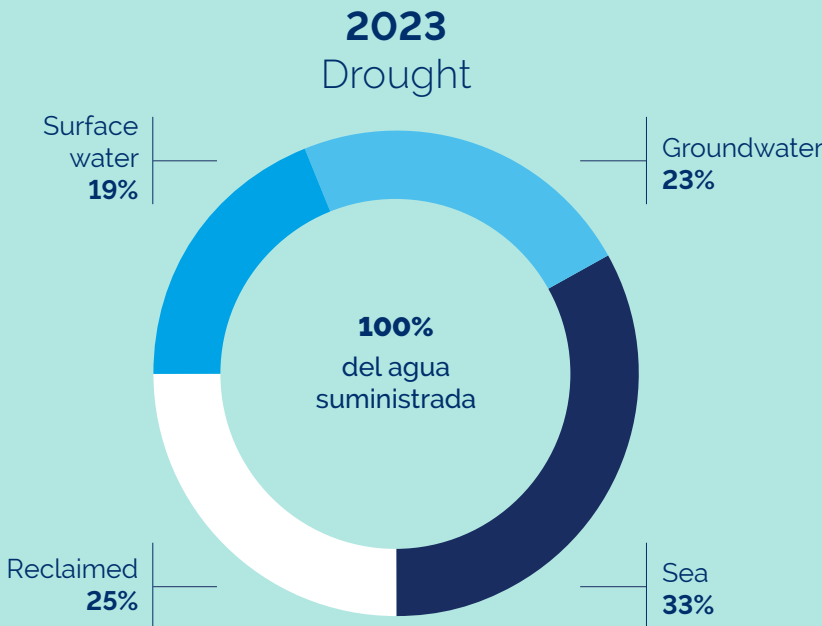
02

03

04

05

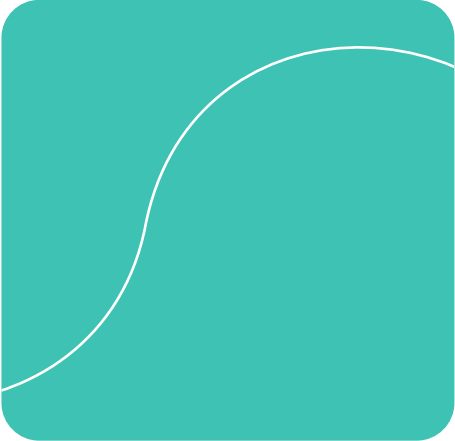
Origin of water supplied



The diversification of sources – reclaimed and desalinated water and groundwater – reinforces a more resilient supply model and ensure the public receive water with sustainability and efficiency criteria.



David Salazar.
Head of Plant Operations



“

The drought crisis experienced between 2023 and 2025 has shown the importance of anticipating scenarios of structural water deficit. In the production area, we intensified actions to diversify resources, increase operational flexibility and strengthen the metropolitan system to cope with increasingly demanding climate scenarios.

In the Llobregat area, strategic actions were carried out, such as the interconnection between wells and activated carbon filters at the Sant Joan Despí DWTP and the incorporation of new treatments at the Estrella DWTP. Alongside this, work is progressing on the new Estrella DWTP, which will incorporate reverse osmosis membrane treatment and greater activated carbon capacity, as well as the construction of new well fields and the scheme to expand reverse osmosis at Sant Joan Despí. These actions will make it possible to make the best use of the available resources.

Water reclamation at the Baix Llobregat WRP was crucial, providing up to 60% of the water supplied at the most critical times. This solution is three times more energy efficient than desalination, reducing the impact on the carbon footprint by almost half.

For the future, we are firmly committed to replicating this successful model in the Besòs area with the construction of a new WRP and DWTP, which will triple production capacity. These infrastructures not only prepare us for future droughts, they also represent a resilient, sustainable, circular model both for water management and for future generations.

”



01

02

03

04

05



The drought recorded during 2023-2024 put the **Ter-Llobregat** under the highest stress levels. The **state of exceptional measures due to drought was declared** on 6 March 2023 and in March 2024 the reserves in the reservoirs hit their lowest levels: **14.83% of maximum capacity**.



ESRS 2 SBM-1, ESRS E3-1, E3-2, E3-3, E3-4

This scenario activated the measures established in the **Special Action Plan for Situations of Alert and Possible Drought (PES)**, approved by the Government of Catalonia, as well as the roll-out of extraordinary measures included in **Decree 1/2023** and in **Act 9/2023**, aimed at ensuring the proper provision of water cycle services and ensuring the domestic supply of water fit for human consumption. In this way, Aigües de Barcelona worked throughout 2025 to plan, manage and implement various facilities.

At times of maximum demand, the intensive use of **alternative resources** – largely **desalinated water and reclaimed water from the Baix Llobregat Water Reclamation Plant (WRP)** – was crucial. At certain times during the drought, these resources came to represent **almost 60% of the water supplied** in Barcelona and its metropolitan area. This contribution made it possible to contain the fall in reserves in the reservoirs and ensure the continuity of the service with full health and operational guarantees.

The episodes of rain recorded throughout 2024 and the beginning of 2025 led to a gradual, sustained recovery of the volumes stored in the Ter and Llobregat basins. In April 2025 the end of the state of emergency and return to the state of **exceptional measures** was declared, followed by a return to water normality in May. In this new scenario, the mix of resources was adjusted and the use of alternative resources fell to **21.05% of all water supplied during 2025**.

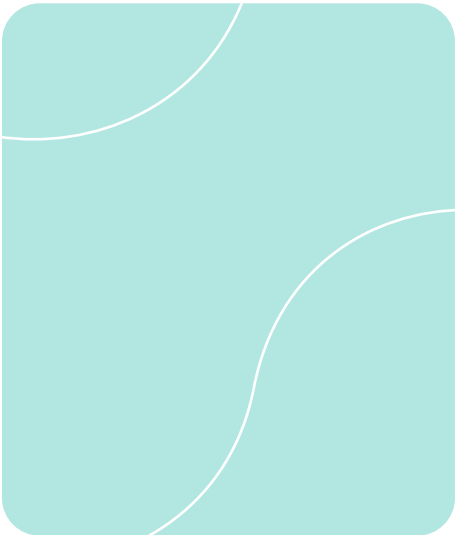


For this reason, in 2025 Aigües de Barcelona has continued working to:

Consolidate reclaimed water as a strategic supply source.

Replicate the Llobregat area model in the Besòs area.

Make reclaimed water the key source of supply for non-drinking uses.



01

02

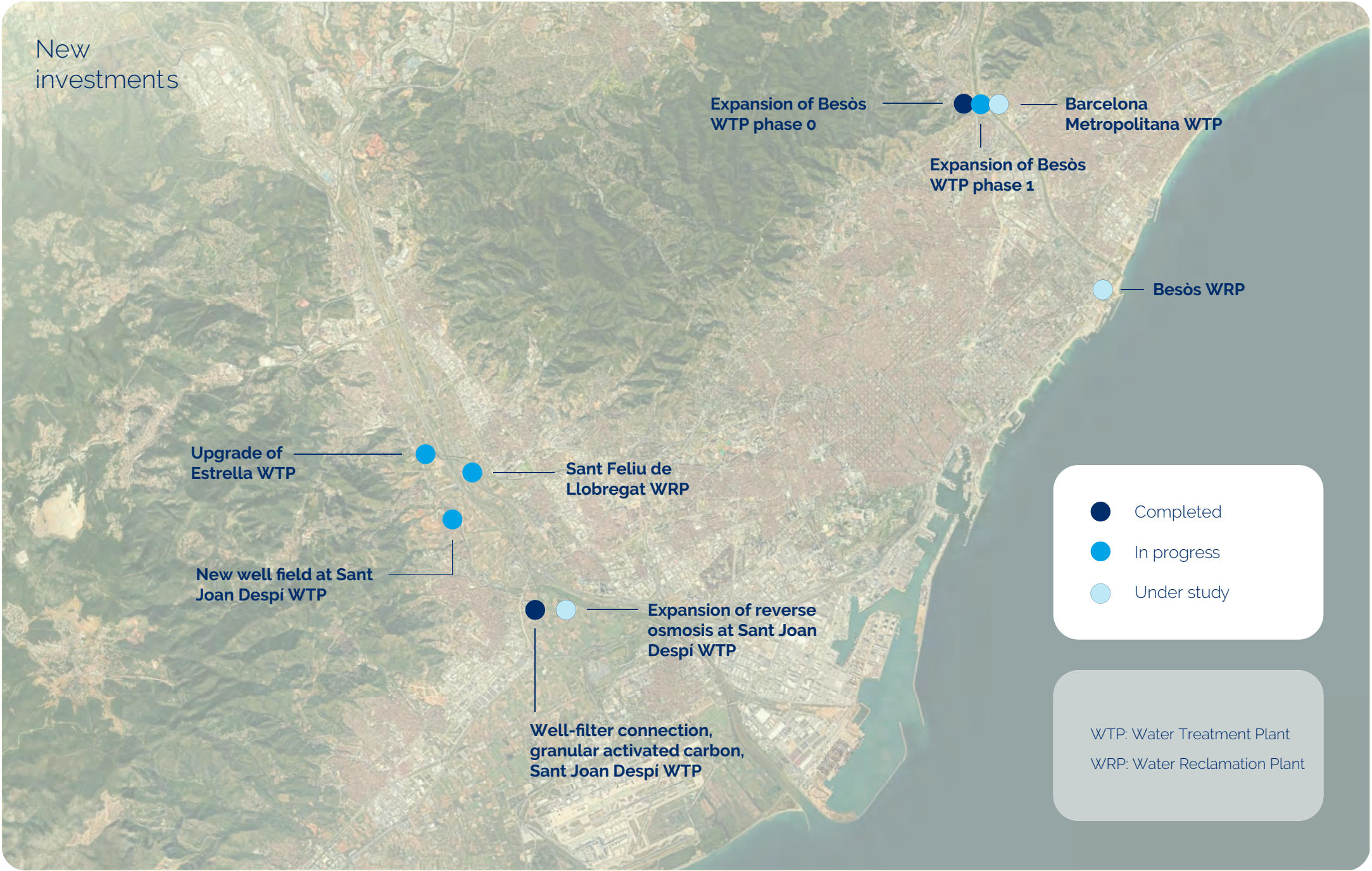
03

04

05

We are in a context of structural water shortage in which droughts will become increasingly severe and recurrent. To deal with this situation and guarantee water supplies in all circumstances, Aigües de Barcelona has for some time adapted its daily operations, from the transformation of its facilities to its commitment to alternative water resources, such as reclaimed water.

With this commitment, the company implemented various measures included in the Catalan government's Drought Plan aimed at making use of all available water resources and increasing the resilience of integrated water cycle infrastructures.





Reclaimed water

The use of reclaimed water has become consolidated as a key element to ensure drinking water supply in the Barcelona metropolitan area. In this context, the Baix Llobregat WWTP, with advanced regeneration systems, makes it possible to obtain high-quality water for various uses, including maintaining ecological flows, urban and environmental uses, and recharging aquifers. Since the end of 2022, pre-drinking water treatment use has also been included, closing the urban water cycle by subsequently treating it for drinking. 31 hm³ of water was reclaimed in 2025. 8.4% of this was for pre-drinking treatment, consolidating a solution that is also efficient from an energy and environmental point of view compared to alternatives like desalination. Alongside this, work is going on to build a new WRP at Sant Feliu de Llobregat.

Llobregat area

During 2024-25, measures have been implemented aimed at maximising the use of the available water resources and improving the efficiency of the system. Particularly important are the interconnection between wells and activated carbon filters at the Sant Joan Despí DWTP and the expansion of treatment at the Estrella DWTP making it possible to use all available groundwater. Alongside this, the construction of new wells and the planning of the expansion of reverse osmosis treatment at Sant Joan Despí are moving forward, strengthening capability to respond to situations of variability in the availability of water.

Besòs area

In the Besòs area, progress in reclaiming and expanding water resources has continued. After new treatment lines were brought into service and the capacity of the Besòs DWTP was expanded, in 2025 works to expand the plant have been promoted with the aim of achieving production capacity of up to 800 l/s. Alongside this, work is going on to establish a Besòs reclamation model with the plan to develop a new WRC and an associated DWTP to replicate the Llobregat model and expand uses of reclaimed water.

Operational plan in the background

The Drought Operational Plan (POSAB) structures the distribution network management measures to adapt to the different phases of drought in cooperation with the authorities and municipal councils. This plan includes actions such as adjusting pressure to reduce volumes supplied when necessary. Although it was applied at certain points in the emergency situation during 2024, with the improvement in the water situation in 2025, it was not necessary to activate it.



01

02

03

04

05



ESRS 2 SBM-1, ESRS E3-1, E3-2, E3-3, E3-4



Excellent management of the integrated water cycle



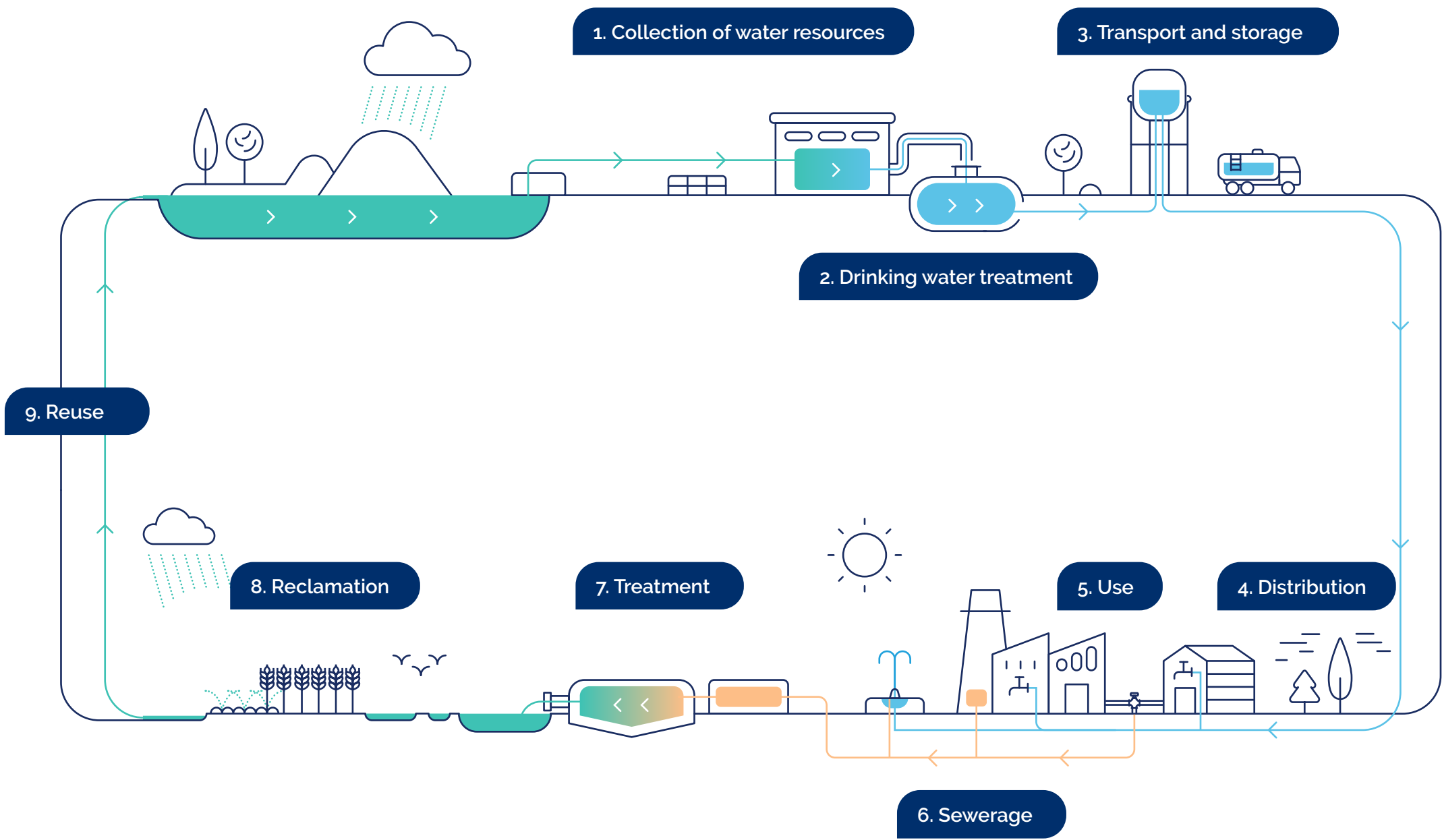
At Aigües de Barcelona, we manage the integrated water cycle

From collection to return to the natural environment, Aigües de Barcelona manages all phases of the water cycle with the aim of ensuring **efficient use of resources and minimising environmental impact** and with a firm commitment to operational excellence and constant innovation.



- 01
- 02**
- 03
- 04
- 05

The integrated water cycle:
careful management



Aigües de Barcelona is committed to reclaimed and reused water

USES

Environmental

Urban and recreational
(watering in the streets, parks, etc.)

Agricultural

Industrial



Drinking water management



01

02

03

04

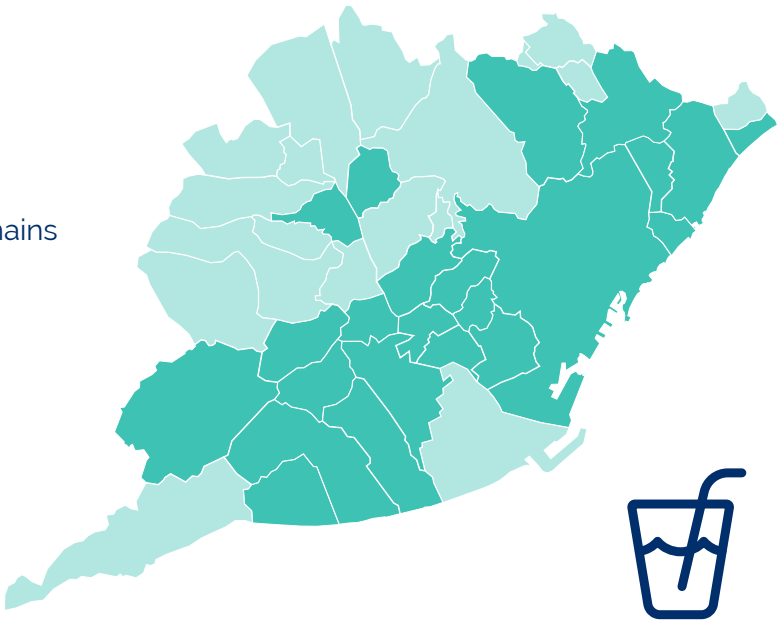
05



We guarantee water supply to more than three million residents of the Barcelona metropolitan area.

Drinking water

- 23 municipalities
- 3,083,172 inhabitants served
- 186.00 hm³ of water delivered via the mains
- 4 DWTPs operated
- 4,772.53 km of mains
- 80 tanks
- 73 pumping stations
- 153 remote controlled regulating valves
- 23 municipalities with **remote metering**



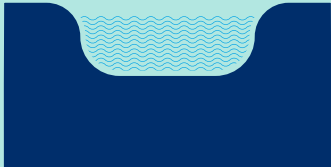


Collection

We manage the full water cycle with a firm commitment to operational excellence and constant innovation. **We guarantee supply to more than three million residents** of the Barcelona metropolitan area, using an efficient combination of water resources, including surface water, groundwater, reclaimed water and desalinated water.

The current water situation in Catalonia, marked by periSDG of irregular rain and limited reserves in internal basins has highlighted the **need for more resilient, sustainable management**. That is why we are committed to reclaiming and reusing water as a strategic, local alternative to guarantee drinking water supplies and reduce dependence on conventional sources.

Surface water sources

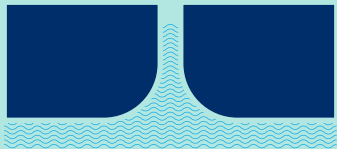


Llobregat river basin: the water collected from this source is highly mineralised and contains organic and inorganic micropollutants. It is transformed into drinking water through intensive, sophisticated treatment at the drinking water treatment stations (DWTP) in Sant Joan Despí and Abrera.*

In a water shortage situation, reclaimed water is supplied from the WRS at the Baix Llobregat WWTP upstream of collection for the Sant Joan Despí DWTP to make use of all the available resources and thus guarantee the water supply following a circular economy model.

Ter river basin: it goes through drinking water treatment at the Cardedeu DWTP. It has moderate salt concentration, a slight presence of bacteria and little organic pollution because of the natural self-purification that occurs in the reservoirs.

Groundwater sources



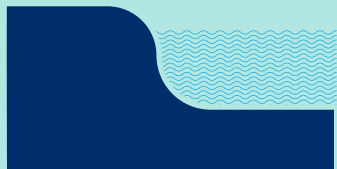
Vall Baixa and Llobregat Delta aquifer: the main collectors where water is drawn from this aquifer are the Cornellà wells. The water collected from this aquifer is made fit for drinking at Sant Joan Despí DWTP, where state-of-the-art treatments and technologies, such as ozone, activated carbon or reverse osmosis are applied, which ensure unbeatable quality. This plant also applies other innovative processes to manage waste sludge, improve energy efficiency and prevent waste generation.

Water from the Estrelles wells in Sant Feliu de Llobregat is treated at L'Estrella DWTP. During 2025, new activated carbon treatments were incorporated at the existing DWTP (Estrella 2) and progress has been made with works on the new Estrella DWTP, with more treatment capacity and more advanced technology, focused particularly on removing organic pollutants from underground sources.

Besòs treatment plant: we collect water from a small aquifer on the River Besòs. It is treated at the Besòs DWTP using reverse osmosis, the most suitable for treating this type of underground water with a high content of salts and the presence of organic pollution.

La Llagosta treatment plant: the water collected from the La Llagosta aquifer is treated by applying a reverse osmosis filtration stage combined with a stripping stage.

Marine sources



Installation of the Llobregat Sea Water Treatment Plant (SWTP)* in order to be able to respond to the demand for water at times of low reserves in the reservoirs, this facility is used to carry out a desalination process on sea water. Its intake increases gradually as reservoir levels fall and it reaches full capacity when reservoir reserves in the Ter-Llobregat system fall below 40%.



01

02

03

04

05

(*) Facilities managed by the Ter-Llobregat Water Supply Body (ATL).

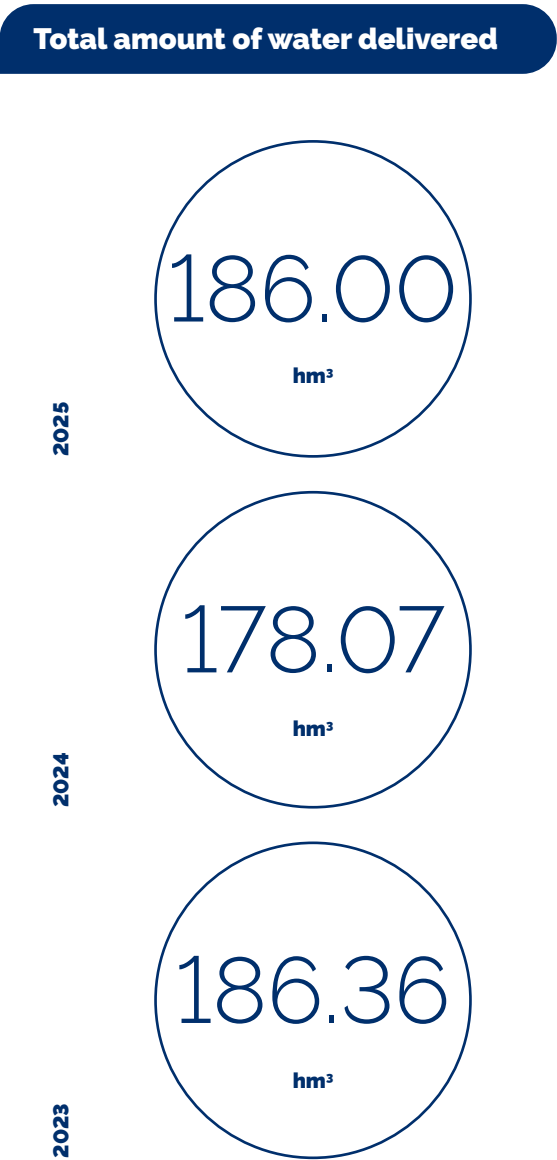


Drinking water treatment

The composition of the water that reaches the drinking water treatment plants that supply the Barcelona metropolitan area (Sant Joan Despi, DWTP Besòs, La Llagosta and Les Estrelles plant) is always changing, which means continuous monitoring and the **use of innovative technologies** are required to ensure its quality and safety.



(*) Of the total volume of water purchased, 36.81 hm³ was of marine origin. No water of marine origin was treated as part of own production.





Transport and storage

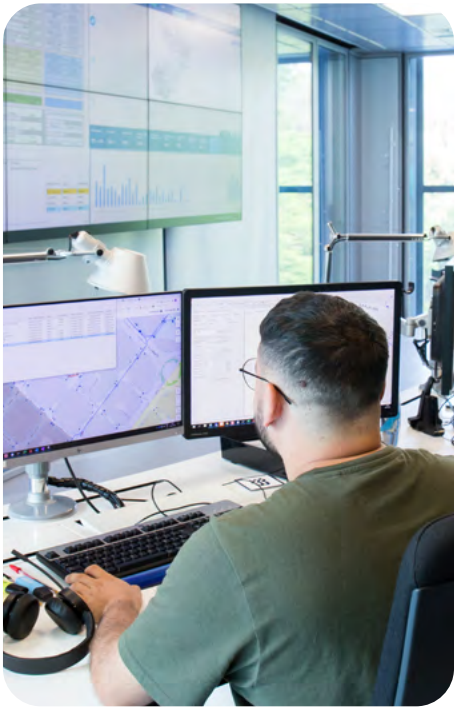
After drinking water treatment, the water is transported in an efficient transport and distribution network, ensuring that it arrives at all homes and facilities at the right pressure, 24 hours a day, every day of the year. This system includes main and secondary pipes and pumping stations that get water to the points of consumption

To strengthen the stability of the service, **the water is stored in tanks strategically located** in high parts of the region, **making it possible to regulate flows, optimise distribution using gravity, and reduce the energy dependence associated with pumping.**

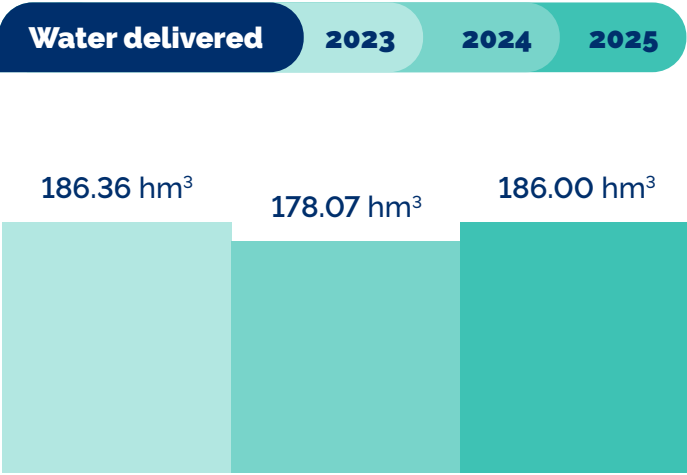
The **Operational Control Centre** continues to be a key element in efficiently managing the supply network. This facility continuously monitors the main operational parameters for ensuring water supply at the right quality and pressure all year round. The monitoring is extended to all phases in the integrated water cycle, ensuring compliance with the most demanding health standards.

This approach helps minimise water loss and ensure more efficient, sustainable management of the resource.

Water efficiency is fundamental for managing this resource sustainably, preventing unnecessary loss and ensuring responsible water management.

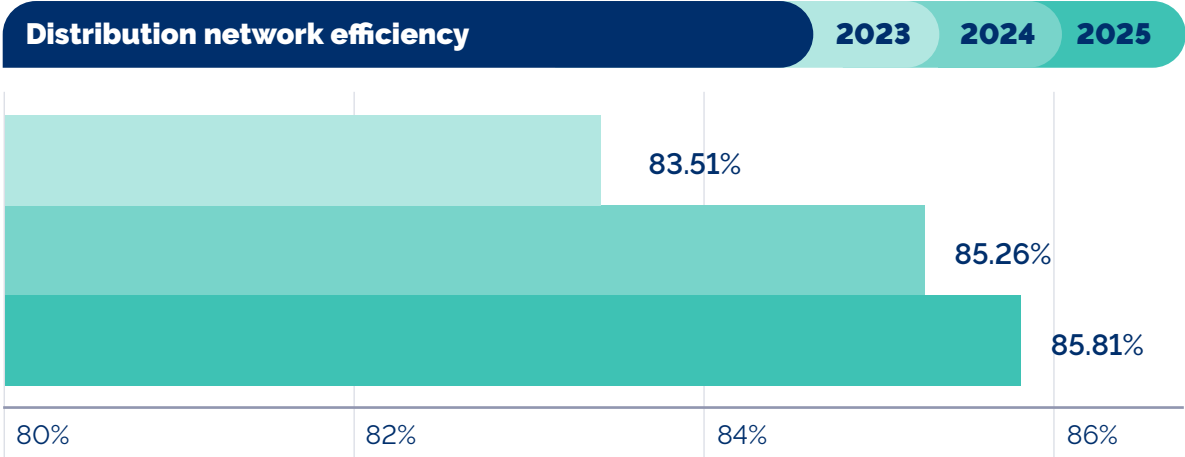
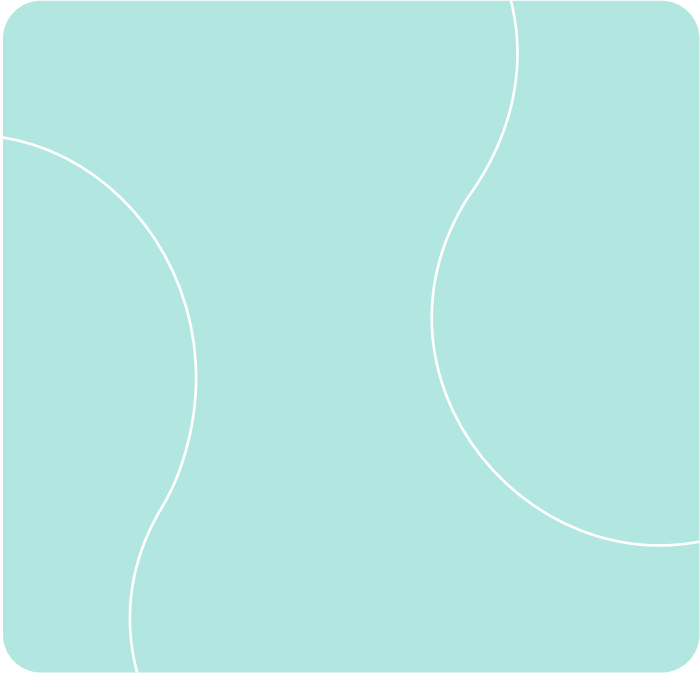


- 01
- 02
- 03
- 04
- 05

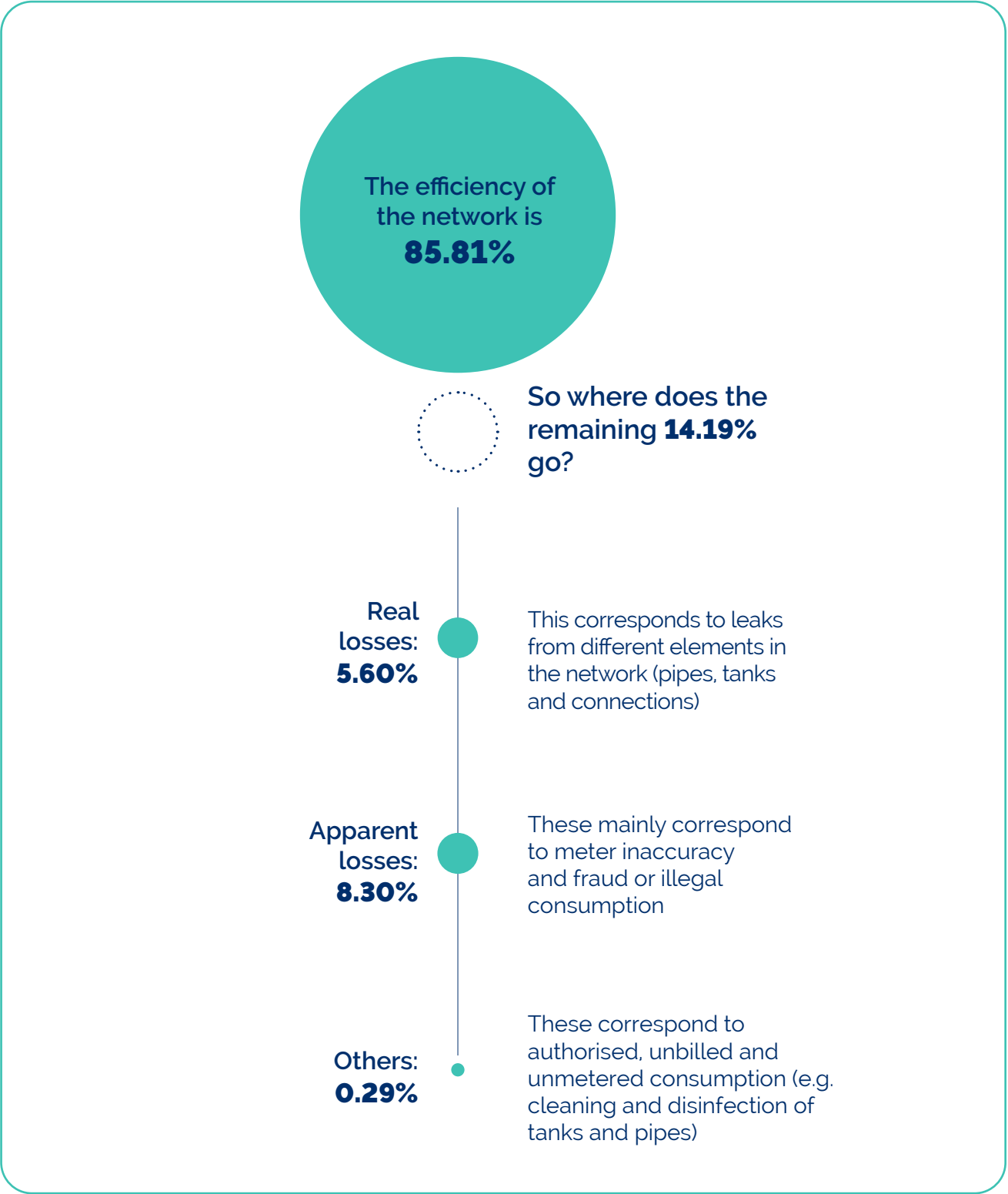




During 2025, the company continued to make progress in **improving the technical performance of the water network**, which reached **85.81% in 2024**, an improvement on the previous year. This result reflects the sustained work on active management of the network, with measures aimed at detecting and reducing leaks, renewing strategic stretches of pipe and strengthening the monitoring and measurement of consumption.



ESRS 2 SBM-1, ESRS E3-2, E3-3



- 01
- 02**
- 03
- 04
- 05

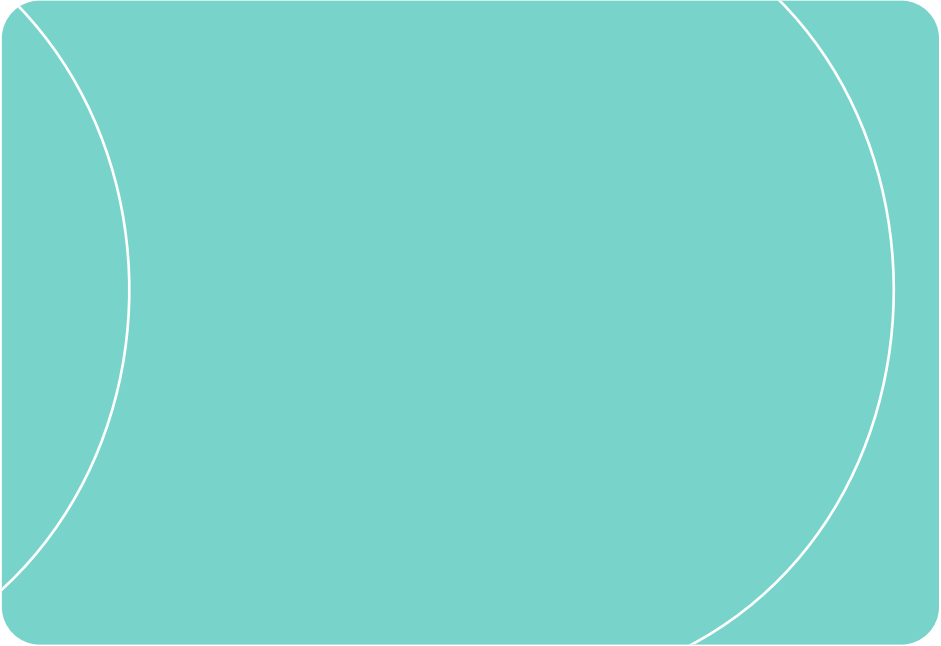


ESRS 2 SBM-1, ESRS E3-2, E3-3, E3-4

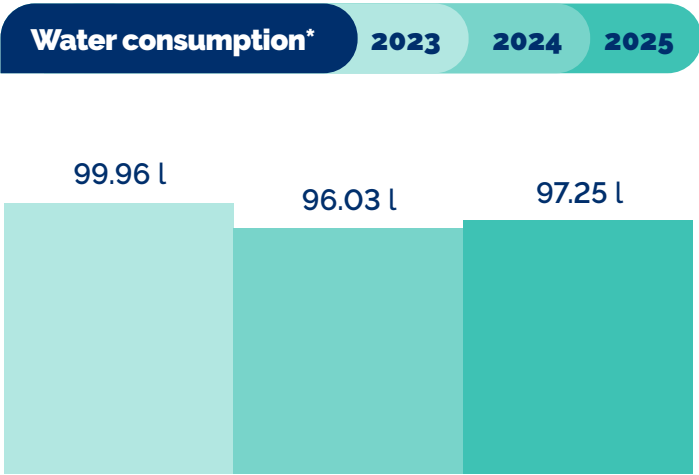
Domestic consumption

We manage an essential resource in a context of structural water shortage, guaranteeing the health quality of the water supplied at all times in accordance with current standards

During 2025, average consumption per person per day in the Barcelona metropolitan area stood at 97.25 litres, consolidating the region as one of the European urban areas using water most efficiently.



- 01
- 02
- 03
- 04
- 05



(*) Per person per day in the 23 metropolitan municipalities where Aigües de Barcelona manages the service.



Waste water management

Waste water management is a key part of the integrated water cycle, both for guaranteeing environmental protection and ensuring the region's water resilience. We approach it based on an integrated view including **sewerage, treatment, reclamation and water reuse.**



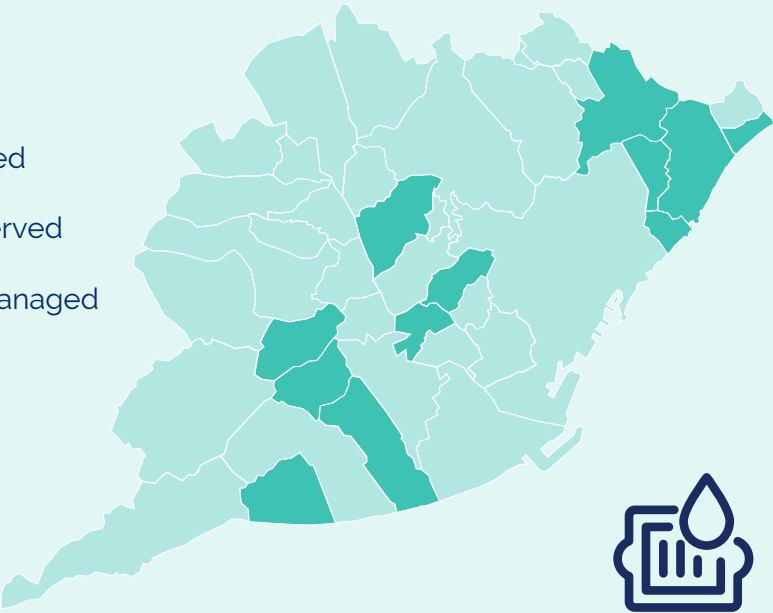
Sewerage

The waste water generated by industry and homes, as well as the rainwater collected is channelled via the **sewerage network**. This infrastructure conducts the flows to the mains sewer network and finally to the treatment plants, where they are subjected to the treatments required to ensure their quality before they are returned to the natural environment or reused for other purposes.

At Aigües de Barcelona, we manage the sewerage service in 12 municipalities in the metropolitan area, serving a total of 677,449 inhabitants.

Sewerage

- 12 municipalities served
- 677,449 inhabitants served
- 1,338 km of sewers managed





Treatment

The region served covers 40 municipalities (36 in the metropolitan area plus four municipalities not belonging to the Barcelona metropolitan area, but connected to the metropolitan mains sewer network), with a population of 3,504,288 people. Almost half of these correspond to the city of Barcelona.

Metropolitan sanitation is structured in five systems, each of them including the main sewer network, waste water treatment plants (WWTPs) and systems to remove the treated water into the environment, such as the undersea pipes for discharge at sea.

In addition, some systems have water regeneration plants (WRPs) associated with treatment works and reuse pipelines taking the water to the areas where it is applied.

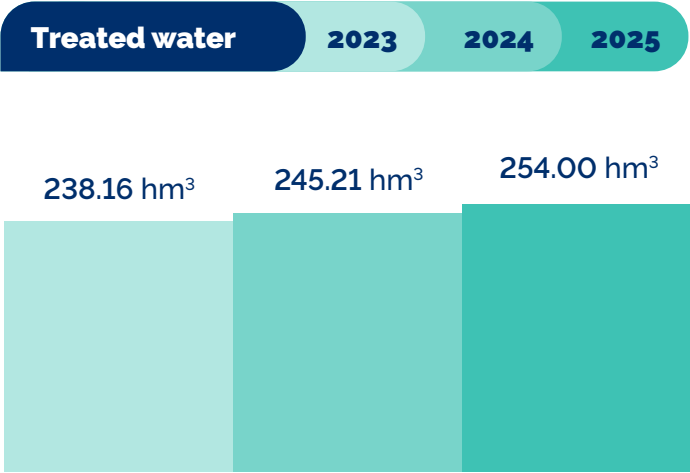
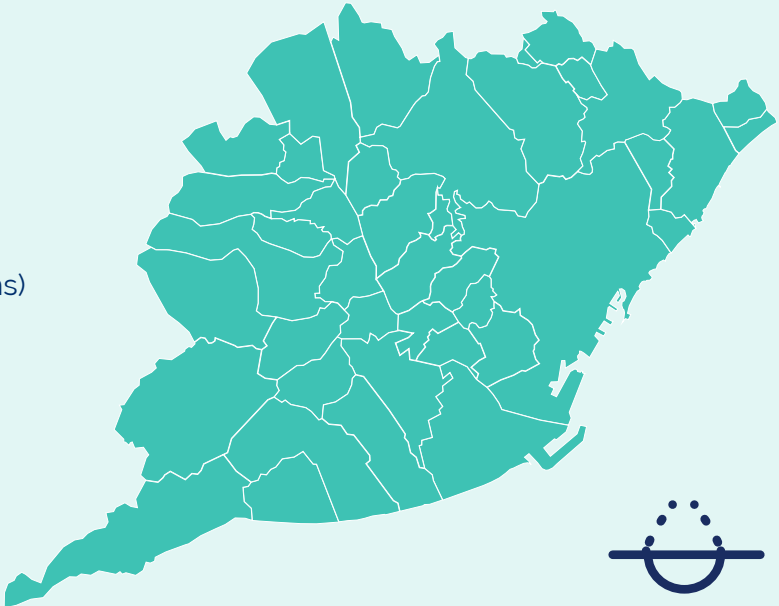
The sewers intercept the waste water discharges from the metropolitan municipalities and transport them to the nearest treatment plant. The network consists of large intercepting mains sewers and pumping stations. This run alongside rivers and in parallel with the sea.

The results obtained in 2025 maintain high levels of efficiency in the reduction of organic material, suspended solids and nutrients, in line with the quality standards required by the current regulations and the company's environmental goals.

It is essential to follow this treatment process is essential before reintroducing the water into the natural environment or subjecting it to reclamation treatment so that it can be reused and water resources optimised.

Treated water

- 40 municipalities
- 3,504,288 inhabitants served
- 7 WWTPs operated (5 treatment systems)
- 311 km of main sewers
- 40 pumping stations
- 5,196,463 equivalent pollutant load (HE)
- 254.00 hm³ of treated water





5 treatment systems, 7 WWTPs	
Type of treatment	
System 1. Gavà-Viladecans	
Gavà-Viladecans WWTP	Biological and removal of nitrogen and phosphorus (MBR line)
Begues WWTP	Biological and partial removal of nutrients
System 2. Besòs	
Besòs WWTP	Basic biological (removal of SS, BOD and COD)
System 3. Baix Llobregat	
Baix Llobregat WWTP	Biological and removal of nitrogen and phosphorus + WRP
System 4. Montcada i Reixac	
Montcada i Reixac WWTP	Biological and removal of nitrogen and phosphorus
System 5. Sant Feliu de Llobregat	
Sant Feliu de Llobregat WWTP	Biological and removal of nitrogen and phosphorus
Vallvidrera WWTP	Biological and partial removal of nutrients (MBR)
• Water Reclamation Plant (WRP) • Suspended solids (SS) • Biological oxygen demand (BOD) • Chemical oxygen demand (COD) • Membrane biological reactors (MBR)	

System 1. Gavà-Viladecans

Gavà-Viladecans WWTP

This is the system's main treatment plant. It treats the waste water from the municipalities of Gavà, Viladecans, Sant Climent de Llobregat, part of Sant Boi de Llobregat, Botigues de Sitges and Castelldefels, with a total population of 217,680.

Its design treatment capacity is 64,000 m³/day and it has nutrient removal treatment (nitrogen and phosphorus). None of its lines, which in 2025 treated 51.6% of the WWTP's total flow, incorporates an MBR system with ultrafiltration membranes and ultraviolet radiation disinfection. The reclaimed water is reused for various purposes. The other line uses a mobile support treatment system (IFAS). Both technologies have made it possible to minimise the space occupied, as the WWTP is in a Natura 2000 Network environment.

The treated water not reused is discharged into the sea via an underwater reinforced concrete pipe 1,600 m long and 1.2 m in diameter, discharging at a depth of 20 m.

The sludge from the plant undergoes a digestion and subsequent centrifuge drying process and is used as an agricultural fertiliser. The biogas generated in sludge digestion is recovered for energy in a cogeneration facility with a 450 kW motor producing hot water to heat the digestors and electricity sold to the distribution grid.

Begues WWTP

Its design treatment capacity is 1,200 m³/day and it serves the municipality of Begues, with a population of 7,545. It is managed from the Gavà-Viladecans treatment plant control centre and can also be operated from the same plant.

It undergoes biological treatment with nutrient removal (nitrogen and phosphorus) and the treated water is taken to the Begues torrent, which runs through the Garraf Natural Parc.

The sludge is treated at the Gavà-Viladecans treatment plant.



01

02

03

04

05



System 2. Besòs

Besòs WWTP

This treats the waste water of 75% of the city of Barcelona, as well as the municipalities of Badalona, Sant Adrià de Besòs, Santa Coloma de Gramenet, Montgat, Tiana and part of the municipality of Montcada, serving a population of 1,703,749.

Its design treatment capacity is 525,000 m³/day. It is a highly compact, fully covered treatment plant largely under the large square of the Fòrum de les Cultures, occupying a very small space of just 11.8 ha and including deodorisation treatment.

The treatment plant has innovative technologies, both in the treatment processes and primary lamellar decantation, incorporating sludge thickening, rectangular two-storey secondary decantation and relatively deep reactors, ventilation and deodorisation systems.

The treated water is discharged into the sea at a depth of between 40 and 50 m via a large underwater pipe 2,900 m long and 2.1 m in diameter made of stainless steel sheeting covered in concrete. It also has a secondary discharge pipe for surplus water during heavy rain and emergencies which is 665 m long with an internal diameter of 2.4-2.8 m.

The sludges produced are thickened, dried and removed by lorry to be managed in external sludge treatment facilities. The plant has an energy generation facility with natural gas engines with capacity to produce 25 MW of electricity and thermal use in sludge drying.

Work is currently going on to build a new low-temperature sludge drying facility that will use piped hot water from residual or renewable heat sources, making it possible to significantly reduce the volume of sludge to be managed. In the future, the plan is for this WWTP to also have a water reclamation plant which will make it possible to increase extraction capacity from the Besòs system, using reclaimed water from the effluent of the WWTP to guarantee the river's ecological flow and increase capacity for extraction from the system

System 3. Baix Llobregat

Baix Llobregat WWTP

This treats the waste water of 25% of the city of Barcelona, as well as the municipalities of Cornellà de Llobregat, El Prat de Llobregat, Esplugues de Llobregat, L'Hospitalet de Llobregat, Sant Joan Despi, Sant Boi de Llobregat (partially), Santa Coloma de Cervelló and Sant Just Desvern (partially), serving a population of 1,041,733.

Its design treatment capacity is 315,000 m³/day and it has nutrient removal treatment (nitrogen and phosphorus) and a water reclamation plant (WRP).

The WRP's reclamation capacity is 302,400 m³/day. It consists of basic reclamation treatment with physical, chemical and terraced decantation followed by microfiltration and disinfection with ultraviolet radiation, producing reclaimed water suitable for different kinds of reuse. The facility also has advanced reclamation treatment, complementing the previous processes with ultrafiltration and reverse osmosis. The latter has a total treatment capacity of 15,000 m³/day and it is specifically used in the hydraulic barrier against saline intrusion.

The water treated in the WWTP that is not reused is discharged into the sea at a depth of between 60 m via a large underwater pipe 3,200 m long and with an internal diameter of 2.4 m made of stainless steel sheeting covered in concrete.

The sludges generated are stabilised in an anaerobic digestion process and are centrifuge dried to be recovered as organic fertiliser for agricultural soils, and also to produce compost.

The treatment plant has a cogeneration system to recover the biogas produced in the digestion to be used for energy. It has installed power of 8.14 MW. The residual heat is used to heat the digestors.

A sludge treatment platform is currently under construction at the Besòs WWTP, which will make it possible to optimise treatment and incorporate codigestion processes with other organic substrates. This will make it possible to produce biogas through the codigestion of sludges with other organic waste, boost the facility's energy self-sufficiency by increasing the generation of renewable energy from the biogas produced, reduce the final volume of sludge to be managed, and improve the quality of the resulting biosolid for recovery in agriculture.



01

02

03

04

05



System 4. Montcada i Reixac

Montcada i Reixac WWTP

The Montcada i Reixac treatment plant processes the wastewater from the municipalities of Montcada i Reixac, Saint Cugat del Vallès (partially), Cerdanyola del Vallès, Ripollet, Badia del Vallès and Barberà del Vallès. This represents a total population served of 249,358 people and it also has a considerable industrial load. It is a biological treatment plant using chemical precipitation treatment for phosphorus, with a design capacity of 72,600 m3/day.

The treated water is taken to the River Besòs and part of the water is reused environmentally in the wetlands along the river downstream of the discharge point.

The treatment sludge is thickened and sent to the Besòs treatment plant via an 8.55 km sludge pipeline to be processed together with those from the Besòs treatment plant.

Since 2024, the plant has also had biological treatment allowing the removal of nutrients and ensure compliance with the corresponding discharge authorisation.

An anaerobic digestion project is currently being developed to allow the treatment of the sludge generated in situ with the aim of recovering the sludge for energy by producing biogas for electrical and thermal cogeneration, cutting the volume of sludge to be transported to the Besòs WWTP and reducing the environmental impact associated with transport, increasing the facility's energy self-sufficiency and aligning it with the company's strategy of transitioning towards the circular economy and carbon neutrality, optimising the management of waste water treatment by-products.

System 5. Sant Feliu de Llobregat

Sant Feliu de Llobregat WWTP

This is the system's main treatment plant. It treats waste water from the municipalities of Sant Feliu de Llobregat, Castellbisbal, El Papiol, Sant Andreu de la Barca, Pallegà, Sant Vicenç dels Horts, Corbera de Llobregat, La Palma de Cervelló, Vallirana, Cervelló, Molins de Rei, Sant Just Desvern (partially), Torrelles de Llobregat, Martorell (industrial district of El Congost), Castellví de Rosanes (district of Ca Sunyer) and Sant Cugat del Vallès (district of La Floresta). This represents a total population served of 279,582 people and it also has a considerable industrial component.

It is a biological treatment plant with nutrient removal (nitrogen and phosphorus) with design treatment capacity of 64,000 m3/day. The water not reused is discharged into the River Llobregat below the Sant Joan Despi DWTP.

The sludge from the plant undergoes a digestion and subsequent dehydration process using centrifuges. The biogas generated in sludge digestion is recovered for energy in a cogeneration facility with a 610 kW engine. It heats the digestors and produces electricity sold to the distribution grid.

Work to build a new water reclamation plant (WRP), which will make it possible to produce high-quality reclaimed water, is currently being completed. The main purposes of this plant are to: diversify the sources of water resources for the Barcelona metropolitan area; produce reclaimed water for different uses

such as agricultural irrigation and industrial, municipal and environmental uses; contribute to ensuring water supply in drought episodes by contributing reclaimed water to rivers for subsequent collection and treatment for drinking; reduce the pressure on conventional water resources from the Llobregat and Ter basins; and align with the company's strategy

Vallvidrera WWTP

This facility has a design treatment capacity of 1,100 m3/day and serves the population centres of Vallvidrera, Les Planes and other small places in the Collserola area: a total population of 4,641. It is managed from the Sant Feliu de Llobregat treatment plant control centre and can also be operated from the same plant.

It has a biological reactor with membrane biological reactors (MBR) The high-quality treated water obtained helps protect the Vallvidrera torrent, part of the Serra de Collserola Natural Park.

The sludge from the plant is sent to the Sant Feliu treatment plant for treatment and recovery.



01
02
03
04
05

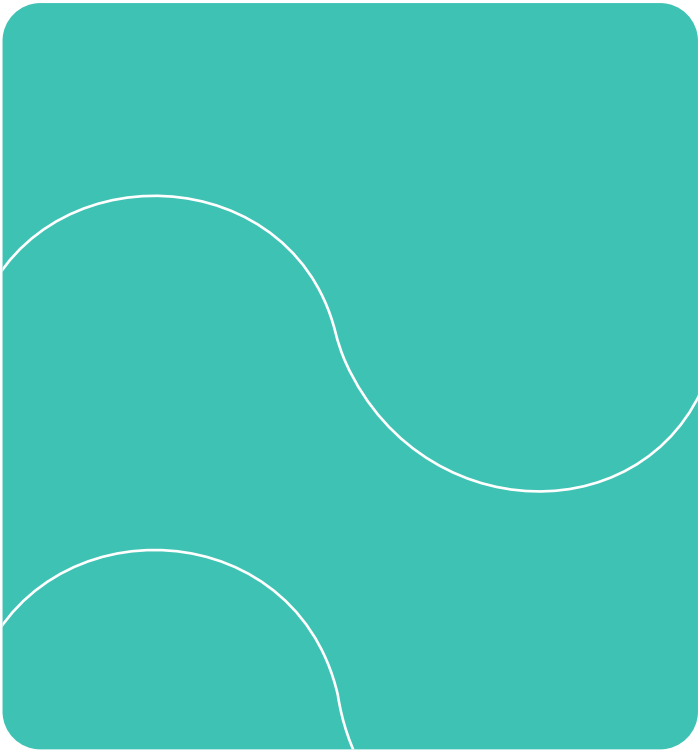


Reclaimed water

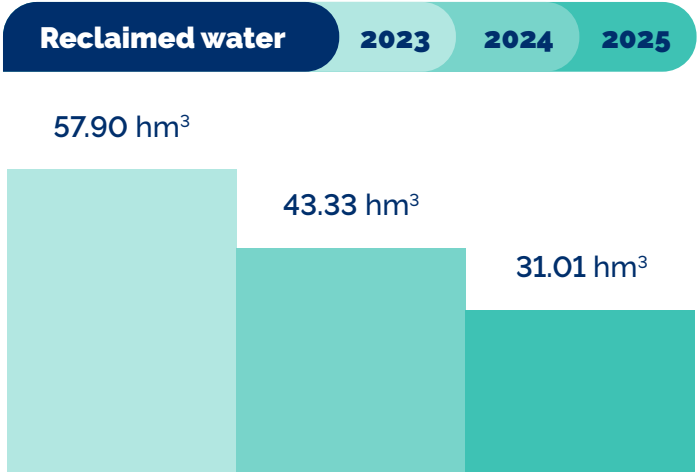
Water reuse is a strategic line for reinforcing the sustainability of the integrated cycle and reduce the pressure on conventional resources. The process integrates the treatment and reclamation phases with additional treatment making it possible to guarantee the quality of the resource for environmental, agricultural and industrial uses or for controlled return to the environment.

In 2025, **the volume of reclaimed water was 31.01 hm³**. The volume reclaimed was reduced in line with the trend begun in 2024, largely because the recovery of reservoir reserves meant a lower requirement for alternative resources in the Ter-Llobregat system and also due to a change in the operational rules made by the Catalan Water Agency leading to less use of reclaimed water for pre-potable purposes and for maintaining the ecological flow of the river.

Despite this, the company has maintained its commitment to reclamation as a **strategic source**, consolidating and expanding infrastructures to optimise reuse and reinforce the **water resilience of the region**.



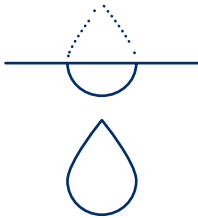
- 01
- 02**
- 03
- 04
- 05





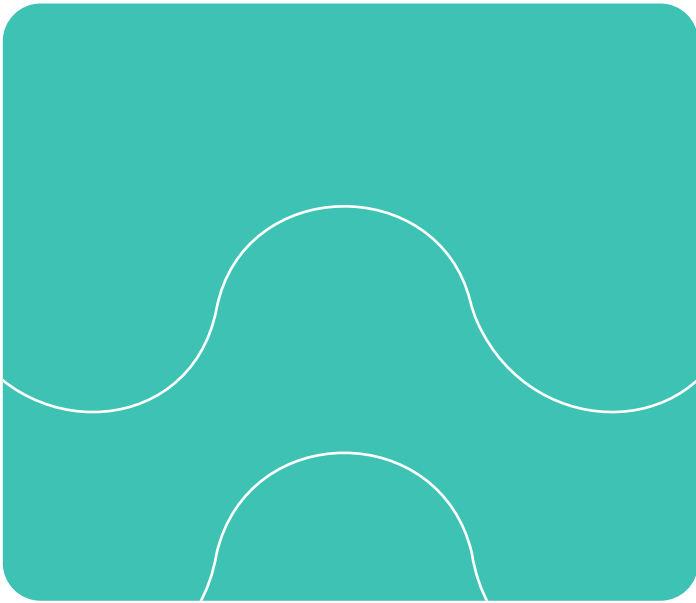
Water use for non-drinking purposes

Water use for applications not intended for human consumption is an important tool for optimising the mix of water resources and reducing pressure on conventional water supply sources. In the metropolitan area, this line of action makes it possible to use drinking water only for uses that require it, while other urban needs are met using alternative resources.



In 2025, Aigües de Barcelona managed the supply of water for non-drinking use in nine municipalities. This resource has largely been used for:

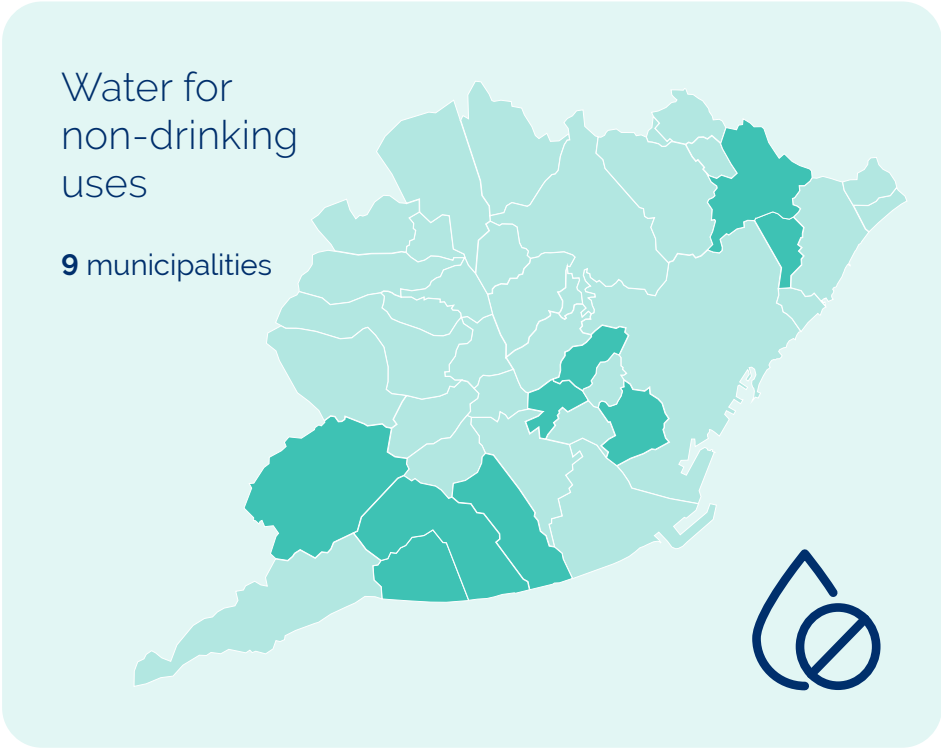
- Street cleaning
- Cleaning the sewerage network
- Watering in open spaces
- Other specific urban services



ESRS 2 SBM-1, ESRS E3-1, E3-2, E3-3, E3-4, E1-3, E1-4

Water use for non-drinking purposes forms part of the strategy of efficient resource use, which is particularly important in contexts of restrictions or shortage. This approach helps strengthen the resilience of the system and promote more rational water use in public spaces.

As well as its operational dimension, this line of action is educational and promotes co-responsibility as it shows the real possibility of differentiating uses and adapting the quality of the resource to the specific needs, in line with the principles of the circular economy.



- 01
- 02
- 03
- 04
- 05



Water quality, health and safety



Antonio
Cabeza.
Laboratory
Manager

//

The Aigües de Barcelona laboratory is carrying out quality monitoring throughout the integrated water cycle with a model based on technical rigour, continuous innovation and environmental commitment.

In this context and beyond ensuring compliance with demanding quality and safety standards, the laboratory orientates its activity towards innovation and analytical specialisation, as well as key pillars for anticipating the industry's new challenges.

This commitment takes the form of the constant incorporation of advanced technologies making it possible to expand the monitoring of emerging pollutants such as perfluoroalkylated and polyfluoroalkylated substances (PFAS), micropollutants of pharmaceutical origin, and pesticides and endocrine disruptors, as well as microorganisms with potential risk to public health. The aim is to reinforce increasingly more precise and advanced surveillance, in line with the growing complexity of the environment.

This year, a particular highlight is the boost to applied research with the beginning of an industrial doctorate in cooperation with the Sarrià Chemical Institute (IQS), aimed at developing new methodologies for expanding the monitoring of PFAS and evaluating innovative technologies for drinking water treatment. Alongside this, concerning microbiology, new techniques have been incorporated for monitoring resistance to antibiotics.

The laboratory also has different capabilities that reinforce its specialisation, such as the water tasting panel, unique in Spain, which makes it possible to analyse and improve the sensory quality of water, and epidemiological surveillance of waste water using advanced techniques, establishing itself as a key tool for monitoring viruses of interest in public health.

All this is complemented with efficient resource management and a clear commitment to sustainability, contributing not only to water quality, but also to the protection of ecosystems and to the water resilience of the region.

//



01

02

03

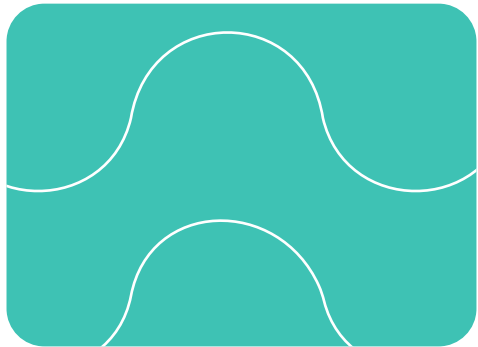
04

05



Ensuring the quality and sanitary safety of water is a non-negotiable principle for Aigües de Barcelona and a **central element of its management model**. The company works to ensure that the water it supplies to the public always meets the strictest standards through an **integrated monitoring system covering all stages of the water cycle**.

The quality of drinking water is governed by the **same Community regulation in all EU countries: Directive (EU) 2020/2184**, based on World Health Organisation recommendations. This directive establishes the harmonised quality criteria and parameters that must be monitored. In Spain, its transposition took the form of Royal Decree 3/2023, which sets the technical and health criteria for drinking water quality, monitoring and supply.



Within this regulatory framework, Aigües de Barcelona carries out all the tests established by the applicable legislation and incorporates additional determinations to strengthen health guarantees. All the analysis is carried out at **Aigües de Barcelona's laboratory**, accredited under the **ISO 17025 standard**, which certifies the technical competence of testing and calibration laboratories, guaranteeing the reliability of the analysis results.

The laboratory also has a team of water tasting specialists (the only one in Spain and one of very few in the world) who carry out specific studies on the sensory characteristics of water, such as its taste and smell. This additional analysis helps improve public perception of water quality and strengthens the integrated monitoring of the service.

Aigües de Barcelona has ISO 22000 certification for food safety management systems, which ensures its water is healthy and equates it to any other food.

Significant water quality figures			
Degree of compliance with parameters relevant to health (%)	2023	2024	2025
Compliance with parameters relevant to health	100	100	100
Degree of compliance with indicator parameters (without health impact) (%)	2023	2024	2025
Physical and chemical water quality: compliant with physical and chemical targets/total physical and chemical targets for water quality control · (100)	99.94	99.85	99.92
Microbiological water quality: compliant with microbiological targets/total microbiological targets for water quality control · (100)	99.77	99.73	99.71
Checks carried out	2023	2024	2025
Distribution and transport network (laboratory)	115,304	120,325	127,234
Distribution and transport network (inline equipment)	266,995	242,845	217,820
Total distribution and transport network	382,299	363,170	345,054
Treatment (WWTP)	103,120	104,540	107,030
Llobregat basin	96,819	92,896	94,835
Number of inline analysers in the network	225	229	233





Most important measures to guarantee healthy water and adapt to climate change

In 2025, we continued to implement measures aimed at strengthening the health qualities of water and increasing the resilience of the system to extreme episodes in line with the new climatic and regulatory context.



ESRS 2 SBM-1, ESRS 2 SBM-2, ESRS S4-1, S4-4, S4-5, E3-2

Measures relating to drought/increased resilience

Despite the improvement in the water scenario after the droughts of the previous years, in 2025 measures intended to strengthen the resilience of the system and increase the resources available have continued to be implemented, guaranteeing the quality of the water supplied at all times.

The indirect potable reuse (IPR) of reclaimed water at the Sant Joan Despí DWTP was only necessary at the beginning of the year and was ended in March. Despite this, continued vigilance of the levels of 1,4 dioxane in the reclaimed water produced at the Baix Llobregat WRP has been maintained, making it possible to consolidate the reduction in discharges achieved in previous years and to detect possible new episodes.

Aside from the IPR during the early months of the year, recharging strategies were maintained to increase water resilience in the lower Llobregat valley and delta. To November 2025, 0.9 hm³ were recharged in well 18 at Cornellà with sand-filtered water; 0.4 hm³ of reclaimed water in the infiltration ponds at Sant Vicenç dels Horts (MARCLAIMED project), and 1.1 hm³ in the hydraulic barrier against saline intrusion.

As for the management of trihalomethanes (THMs), the incorporation of desalinated water in the areas most at risk of forming these compounds was maintained and alternative available resources, such as the Gavà IV and Otero Pedrayo wells, were used. This monitoring has been strengthened with the bringing into service of a new inline analyser at Castelldefels, while operational and resource alternatives are still being studied to minimise their formation.

During 2025, the characterisation of the water along Rec Comtal continued and a favourable report on altering the collection point was obtained from the Health Authority. Progress has also been made in characterising the resources of the Besòs area including groundwater, such as well 5B, and the future surface collection point from the River Besòs.

At the Estrella 2 DWTP, intensive surveillance has been carried out of the performance of the activated carbon in the provisional filters to ensure the removal of perfluoroalkylated and polyfluoroalkylated substances (PFAS) and pesticides in the waters from the wells in use, as a temporary solution until the new Estrella DWTP is in service.



01

02

03

04

05



Other measures at DWTPs to improve water quality

In 2025, pretreatment with potassium permanganate was finally brought into operation in addition to chlorine dioxide, in order to reduce chlorate levels in the water produced.

Meanwhile, an in-depth study of the operation of the ozonisation stage of the Sant Joan Despí DWTP was carried out including hydrodynamic modelling (CFD – Computational Fluid Dynamics) and kinetic reaction analysis. The results have made it possible to establish improvements in ozone diffusion, mass transfer, a reduction in by-products and the elimination of micropollutants, ensuring disinfection at all times.

In addition, a new continuous analyser to monitor the microbiological quality of different process phases at the Sant Joan Despí DWTP has come into operation.

Climate-Resilient Water Safety Plans

Aigües de Barcelona has continued to make progress in adapting its Water Safety Plans (WSP) to the effects of climate change, particularly in response to the drought, incorporating the experience acquired with indirect potable reuse (IPR). This update included an assessment of microbiological, chemical and emerging pollutants.

The WSPs and the Sanitation Safety Plans (SSPs) have been updated to include new risks resulting from the drought and the use of reclaimed water as well as new operational rules and preventive measures.

Alongside this, the Climate-Resilient Water Safety Plans (CR-WSP) model is being developed which expands the scope to other impacts of climate change, such as episodes of torrential rain or deterioration in the quality of water resources. In this context, Managed Aquifer Recharge (MAR) is being strengthened, an industrial doctorate programme began in 2025 and participation in Veolia's ClimAdapt programme has begun.

MARCLAIMED project: recharging with reclaimed water

The European MARCLAIMED project works to integrate alternative water resources into managed aquifer recharge, increasing the water resilience of the Barcelona metropolitan area to climate change.

In this context, the recharging of the ponds at Sant Vicenç dels Horts with reclaimed water has been monitored. The results have made it possible to draw up a specific Sanitation Safety Plan for this use and make progress with stakeholders in the social acceptance of these strategies.

Adaptation to RD 3/2023 and the new regional government Surveillance Plan

During 2025 progress continued to be made in adapting to the requirements of RD 3/2023 and Catalonia's Surveillance Plan. In this respect, ISO 17025 accreditation has been obtained for AMPA (aminomethylphosphoric acid) compounds, glyphosate and a new list of pesticides.

As for infrastructures, the implementation of the potassium permanganate system at the Sant Joan Despí DWTP has been consolidated and progress has been made with the final phase of building the new Estrella DWTP, with the aim of ensuring compliance with the regulatory limits, particularly concerning PFAS and pesticides.

01

02

03

04

05



01

02

03

04

05

City Sentinel Service: monitoring SARS-CoV-2 and viruses of interest in water

The Aigües de Barcelona's laboratory has maintained its weekly monitoring of the presence of the SARS-CoV-2 virus in the treatment plants in the metropolitan area. During 2025 the sampling points were adjusted and the number of parameters analysed has been expanded, incorporating new viruses of interest in accordance with European regulations and the recommendations of the World Health Organisation (WHO).

The information generated is shared with the regulators and the health and municipal authorities via the City Sentinel Salut platform. Alongside this, monitoring for other viruses at different phases of the water cycle is being continued in cooperation with the University of Barcelona.

Resistance to antibiotics (ISGlobal)

During 2025, the research project with ISGlobal on the presence and elimination of antibiotic-resistant bacteria (ARBs) and resistance genes (ARGs) in the integrated water cycle was completed.

This work has made it possible to develop analytical capacities suitable for monitoring antibiotic-resistant genes like -Lactam antibiotics, sulfonamides and tetracyclines, as well as advancing knowledge of how to remove them at different treatment stages.





Innovation and digitisation for the integrated cycle

Innovation is a lever for achieving across-the-board progress in the environmental sustainability of the integral water cycle and strengthening capacity to adapt to climate change.

In terms of the environment, efforts are focused on improving the water and energy efficiency of infrastructures, reducing impacts on the surrounding environment, promoting alternative water resources and optimising water quality at all stages of the cycle.



ESRS 2 SBM-1, ESRS E3-2

Ressona project: digitisation for efficient, sustainable water management

The **Ressona** project (Ressona stands for: Resilience and Sustainability of the urban water cycle in the Barcelona metropolitan area driven by digital transformation) is a strategic initiative for making progress in the digitisation of the integrated water cycle in the Barcelona metropolitan area, with the aim of strengthening the sustainability and resilience of the service to the effects of climate change and the growing pressure on water resources.

It is promoted together with the Barcelona Area (AMB) and the Catalan Water Agency (ACA). With a budget of €18.3 M, the project is part of the first PERTE round for Digitising the Water Cycle and includes measures aimed at improving operational efficiency and capacity for anticipation through the intensive use of data and advanced technologies, such as monitoring wells, remote measurement of consumption, rolling out sensors and creating digital twins of the networks.

During 2025, the implementation of the project mobilised a team of 24 dedicated professionals and the participation of 54 supplier companies, also contributing to the region's economic activity. In this period, Ressona achieved overall technical progress of 89%, with particularly important advances in monitoring water and energy efficiency, consumption management and the integration of data-based systems.

RESSONA



The project has been recognised as a Flagship Project by the Spanish Ministry for the Green Transition and the Population Challenge (MITECO) because of its innovative nature and contribution to more resilient water cycle management in a context of structural drought. Meanwhile, MITECO has authorised the extension of the implementation schedule to June 2026 to ensure full implementation of all the measures.

Alongside this, an extensive digital transformation training programme has been rolled out, with more than 4,400 hours of training given to more than 300 professionals, aimed at strengthening internal capacities and driving an organisational evolution in line with the new technological challenges.

The investment associated with the project during 2025 was **€8.9 M**, largely used to roll out advanced digital solutions for the intelligent management of the urban water cycle.



01

02

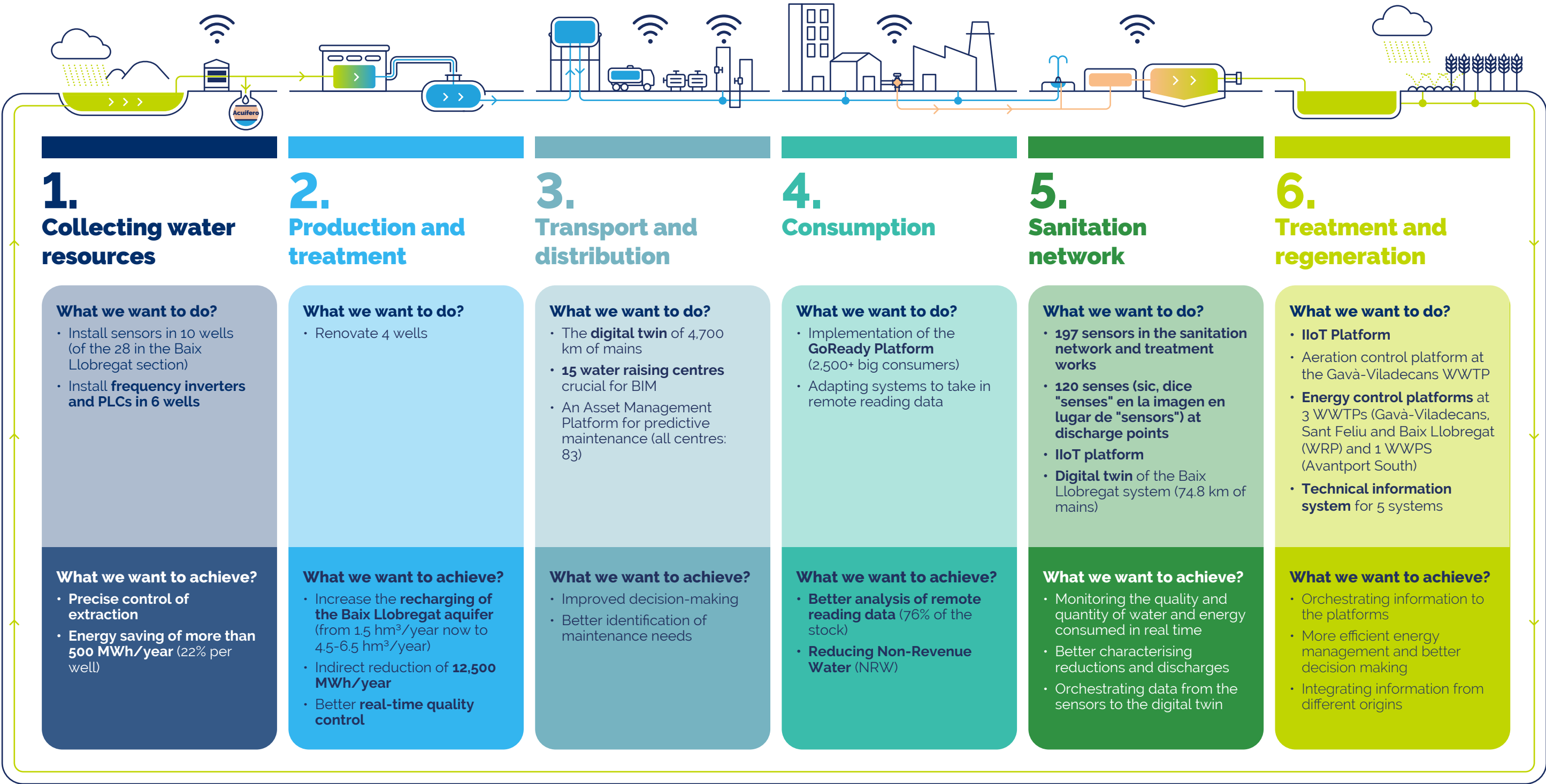
03

04

05



Proyecto Ressona



Climate change:
mitigation and
adaptation



The real climate emergency is particularly important to the Mediterranean basin, which is one of the areas most vulnerable to its effects. Forecasts point to an increase in temperature above the global average, which intensifies pressure on water resources. In this context, limited availability from rivers and the gradual increase in demand establish a scenario of growing water stress in Catalonia requiring progress towards more sustainable, resilient management models based on responsible, sustainable water use.

In this context, Aigües de Barcelona considers it essential to know about the vulnerability of the water cycle to climate change in order to anticipate its impacts and adapt the company's activities. This vision is integrated across the board into all the company's areas of action.

The company's climate action policy becomes an active position against climate change based on cooperation with stakeholders and the region and sets targets in line with the Paris Agreement, the global climate agenda and the Catalan government's commitments.

Towards an emissions-neutral model

In the context of its **commitment to climate change**, Aigües de Barcelona has a **corporate decarbonisation plan (2025-2030)** drawn up with the aim of anticipating compliance with present and future regulations on sustainability and its carbon footprint. This plan sets out the road map, measures and levers for reducing emissions that are needed to achieve progress compatible with low-carbon activity.

The plan is fully aligned with the emission reduction targets confirmed by the **Science Base Targets initiative (SBTi)**, which acts as a key tool for ensuring compliance with the short-, medium- and long-term targets including the commitment to achieve net zero greenhouse gas emissions by 2050.



Aigües de Barcelona's short- and long-term reduction goals, in line with science and SBTi, are:

Commitment to achieve net-zero GHG emissions throughout the value chain by 2050.

Absolute goal 1: Commitment to reduce absolute emissions of Scope 1+2 GHGs by 51.4% compared to the base year 2019.

Absolute goal 2: Commitment to reduce absolute emissions of Scope 3 GHGs by 46.2% compared to the base year 2019.

(*) The scope of the goal includes biogenic emissions related to land use and eliminations related to bioenergy raw materials.

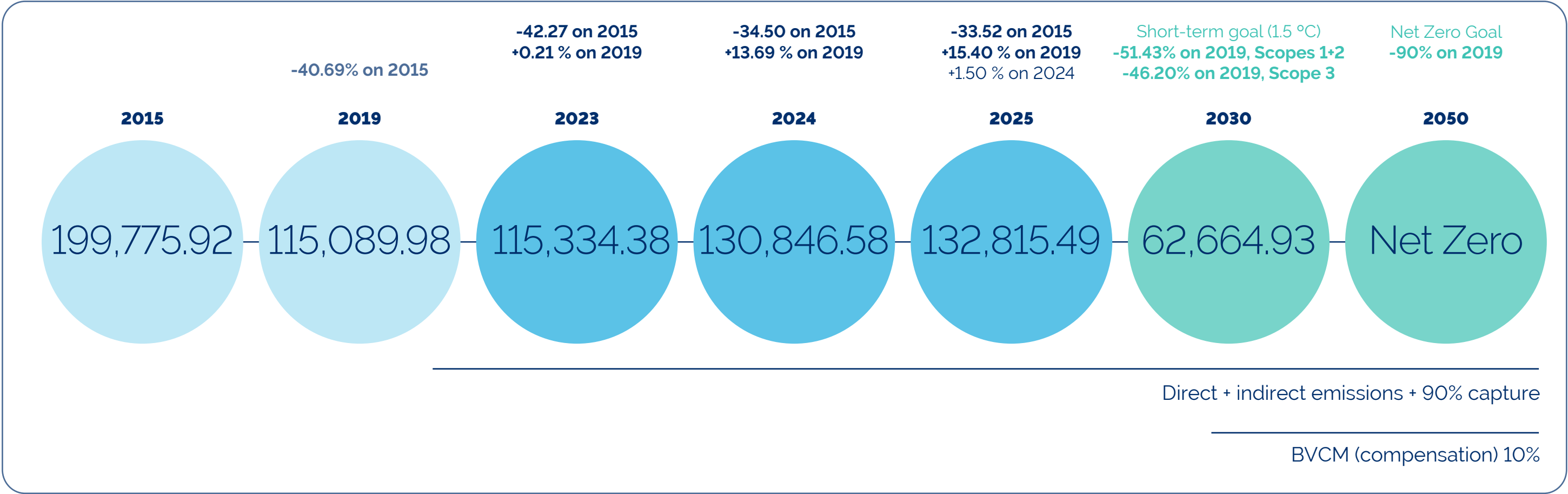


ESRS 2 SBM-1, ESRS E3-1, E1-2, E1-3, E1-4

Aigües de Barcelona became the first water sector company in the world to obtain validation of its Net Zero goal from the SBTi. This strengthens the company's leadership on climate change.

In addition, in 2025, the Catalan Climate Change Office recognised its participation going back more than ten years in the **Government of Catalonia's voluntary agreement programme** to reduce greenhouse gas (GHG) emissions, consolidating the organisation's sustained commitment to mitigating climate change.





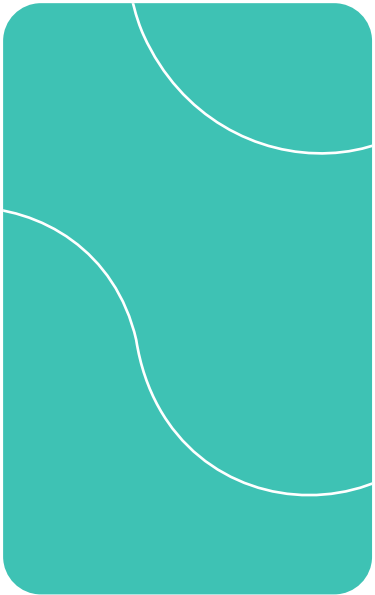
01

02

03

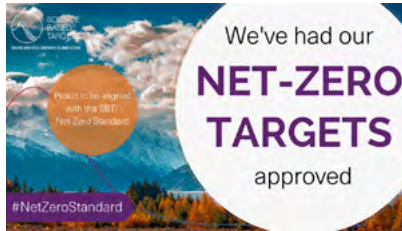
04

05



The Science Based Targets Initiative (SBTi) has validated two decarbonisation goals for **Aigües de Barcelona**:

- Goal of reducing short-term emissions (**2030**), aligned with **limiting warming to <1.5 °C**
- **Net Zero commitment (2050)**



FIRST utility company in the world with a validated Net Zero goal.

Veolia presented its Net Zero goal after 2024.



Inventory of greenhouse gas emissions

The inventory of emissions forms the quantitative base for monitoring the reduction goals. During 2025, the carbon footprint was calculated by implementing a new specialised tool, **Watershed**, making it possible to strengthen data, improve methodological robustness and ensure alignment with international emission calculation standards.

The incorporation of this tool has meant updating the processing of data from the company's activities and calculation criteria, improving the quality, consistency and granularity of the information reported. This methodological advance strengthens the reliability of the inventory and provides more accurate management of the emissions associated with the different scopes defined by the GHG Protocol.



01

02

03

04

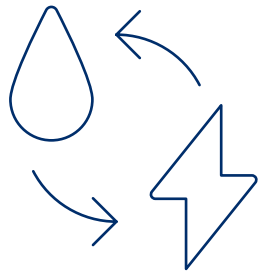
05



Aigües de Barcelona is working to establish itself as a leader in the fight against climate change and in responsible management of natural resources.



Aigües de Barcelona's carbon footprint in 2025 was 132,815.49 tonnes of CO₂ equivalent and has been audited in accordance with ISO 14064 and the GHG Protocol.



14,947.83 t de CO₂ eq avoided thanks to the injection of renewable energy into the grid, recycling and waste recovery (e.g. sludge disposal in agriculture





Inventory of emissions according to GHG Protocol classification

Total Scope 1+2+3:
132,815.49 t CO₂ - eq

Scope 1
17.637,55
t CO₂ - eq

Scope 2
0,00
t CO₂ - eq

Scope 3
115.177,94
t CO₂ - eq

Direct emissions		
	Combustion in stationary sources	2,024.53
	Combustion in mobile sources (own transport)	211.22
	Process	15,346.77
	Refrigerant leaks	55.03

Indirect emissions from energy purchased

- Electricity consumption according to the market-based method

Other indirect emissions		
Cat 1	Purchase of reagents	12,962.68
	Purchase of water for supply	2,990.05
	Other goSDG and services	37,313.83
Cat 2	Other investments	27,264.68
	Expansion and renovation of the supply pipe network	9,847.90
Cat 3	Fuel production (upstream)	429.97
	Electricity production and electricity network losses (upstream)	5,652.92
Cat 4	Transport (upstream)	2,038.68
Cat 5	Waste treatment	15,557.00
Cat 6	Business trips	153.84
Cat 7	Journeys to and from work	966.40

(*) CO₂ emissions from the natural carbon cycle (burning biogas generated in the anaerobic sludge digestion process and carbon dioxide dosing in the drinking water treatment and distribution process with a percentage of raw materials of organic origin).

Biogenic emissions*:
18,574.18 t CO₂ - eq/year

Optional GHG Protocol emissions (waste transport, emissions from WWTP effluents):
14,947.83 t CO₂ - eq

The scope of consolidation for the Scope 1 and 2 emissions has been established based on the GHG Record operational monitoring method.



01

02

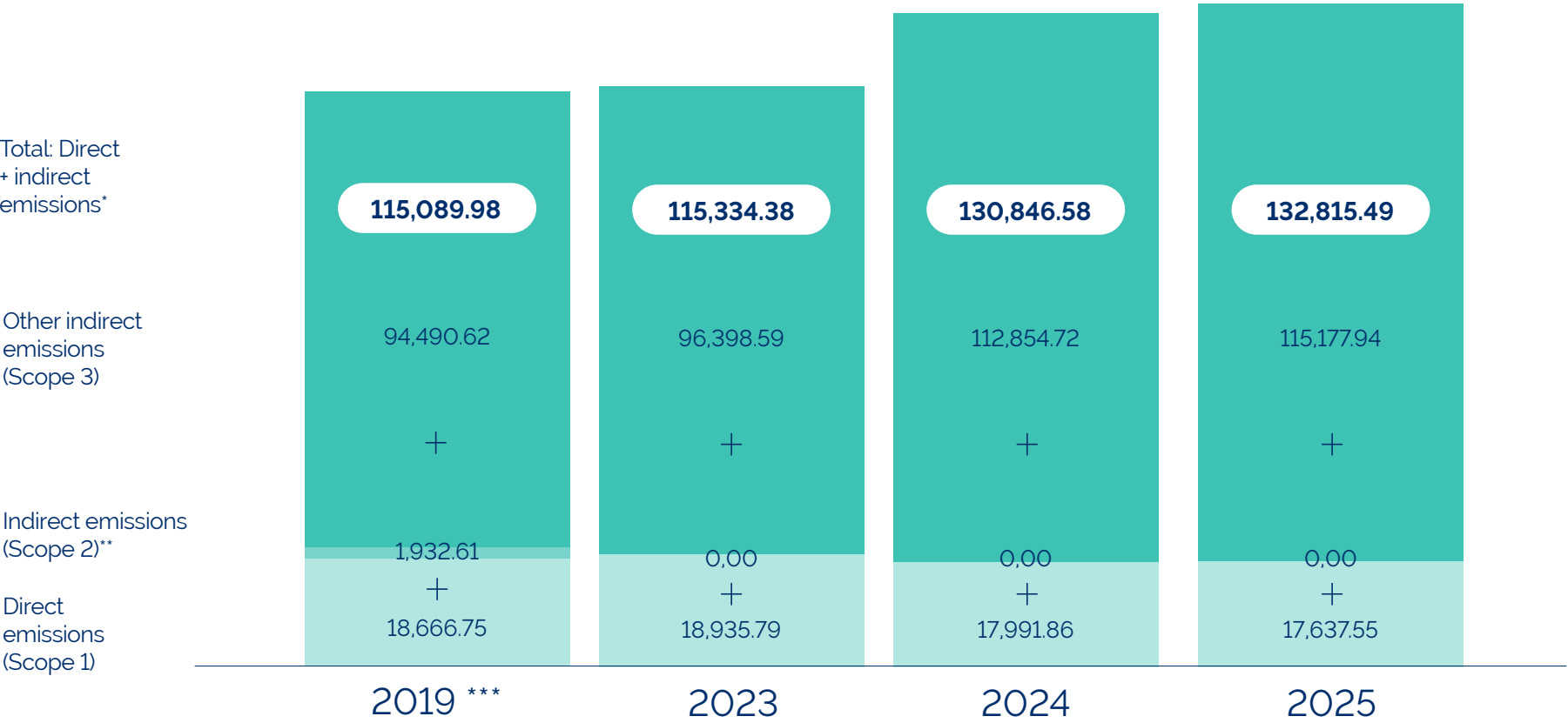
03

04

05



Carbon footprint (tonnes CO₂)



(*) 2019 has been established as the base year for the target of reducing the carbon footprint according to the SBTi standard, as it is a representative year for current activity without going back to a base too far away in time. The aim is to promote greater ambition and not recognising reductions already historically achieved.

(**) Scope 2 emissions reported according to the market-based method.

In 2025, the carbon footprint was calculated by implementing a new specialised tool, Watershed, making it possible to strengthen data, improve methodological robustness and ensure alignment with international emission calculation standards (GHG Protocol). The incorporation of this tool has meant updating the processing of data from the company's activities and calculation criteria, improving the quality, consistency and granularity of the information reported.

(***) The information presented in this table has been rounded to two decimal places. For this reason, calculations made with the values shown might not give exactly with the expected totals or results. This difference is due solely to the rounding effect and does not imply any error in the original data.

Making progress towards climate neutrality is one of Aigües de Barcelona's core strategies. The road map to net zero emissions, validated with SBTi, sets a goal of reducing emissions by 4.68% a year for Scopes 1 and 2 and by 4.2% for Scope 3. In the period 2019-2025, the company achieved its reduction target in the areas where it has greatest capacity for direct action. Scopes 1 and 2 show a cumulative reduction of 14.38% on the base year (2019).

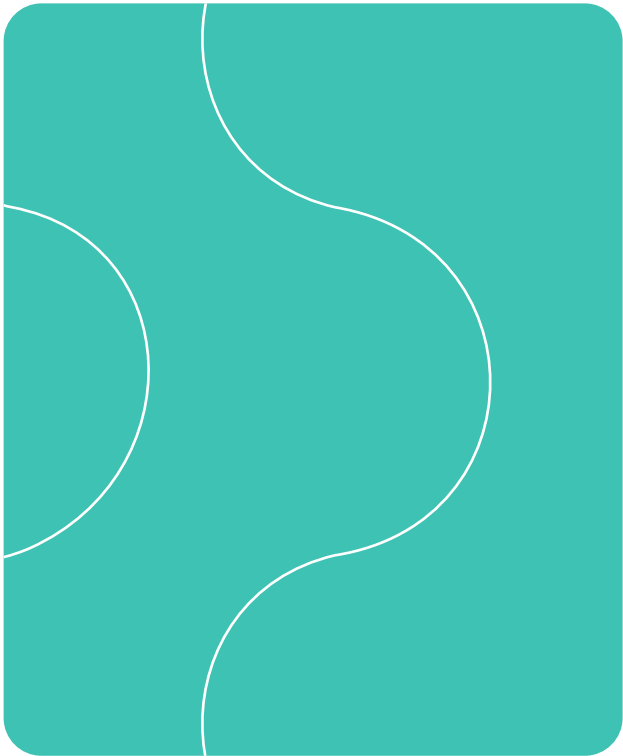
Scope 3, which mainly includes emissions associated with the supply chain, goSDG, services and investments, the trend has not developed in the same way. From 2019-2025, these emissions have increased by **21.89%**, demonstrating the difficulty of acting on indirect emissions and the need to continue reinforcing work with suppliers and interest groups.

Compared to the previous financial year, **total emissions in 2025 increased by 1.50%**. However, Scope 1 emissions fell by **1.97%**, largely as a result of the reduction in consumption of fossil fuels at fixed sources associated with the pumping of reclaimed water for pre-potable use deriving from the reduction in flow required from this source.



Key mitigation and decarbonisation projects

Aigües de Barcelona is promoting various lines of action across the board intended to achieve short-, medium- and long-term emissions reduction goals in line with the road map towards climate neutrality. The measures implemented combine direct emissions reduction, action against direct emissions and initiatives linked to the transformation of facilities to fit in with the circular economy.



Reducing direct emissions

During 2025 various initiatives have been consolidated and new measures established with structural impact on direct emissions:

Replacing fossil CO₂ with biogenic CO₂

From 2026 onwards, the liquid CO₂ used to adjust the pH at the Sant Joan Despí DWTP will be largely of biogenic origin (98%). This replacement will allow an estimated reduction of **3,034 t CO₂-eq a year**, significantly contributing to reducing process emissions.

Reducing nitrous oxide (N₂O) emissions

The N₂O emissions associated with the biological treatment processes currently represent almost 40% of the company's direct emissions. The company has been working in two complementary directions to reduce them:

- **Monitoring and specific quantification by WWTP:** in 2025, N₂O emissions were measured at the Montcada WWTP before, during and after the expansion of the biological reactors, obtaining a specific emissions factor. At the end of the year, monitoring of the Gavà-Viladecans and Baix Llobregat WWTPs began and the aim is to expand this to the Besòs WWTP in 2026.
- **Operational innovation (NITROUS project):** the development of a model for monitoring the biological reactor at the Vallvidrera WWTP based on N₂O has begun, with the aim of simultaneously optimising energy consumption and the associated emissions.

Decarbonising the natural gas boiler

During 2025, the gas consumption of the Sant Joan Despí DWTP boiler was 4.4 GWh, generating emissions of approximately 994 t CO₂-eq. The replacement of natural gas with biomethane with Guarantee of Origin (GoO) will make it possible to significantly reduce these emissions, helping with the decarbonisation of the plant's operations.

Detecting and mitigating methane (CH₄) emissions

Methane has 27 times the global warming potential of CO₂ (IPCC-intergovernmental group of climate change experts, AR6, 2021). In 2025, leak detection and quantification campaigns were carried out at WWTPs with anaerobic digestion (Baix Llobregat, Gavà-Viladecans and Sant Feliu) using optical display technologies and tracer gas methSDG. This work has made it possible to identify priority emission sources and establish specific mitigation measures.





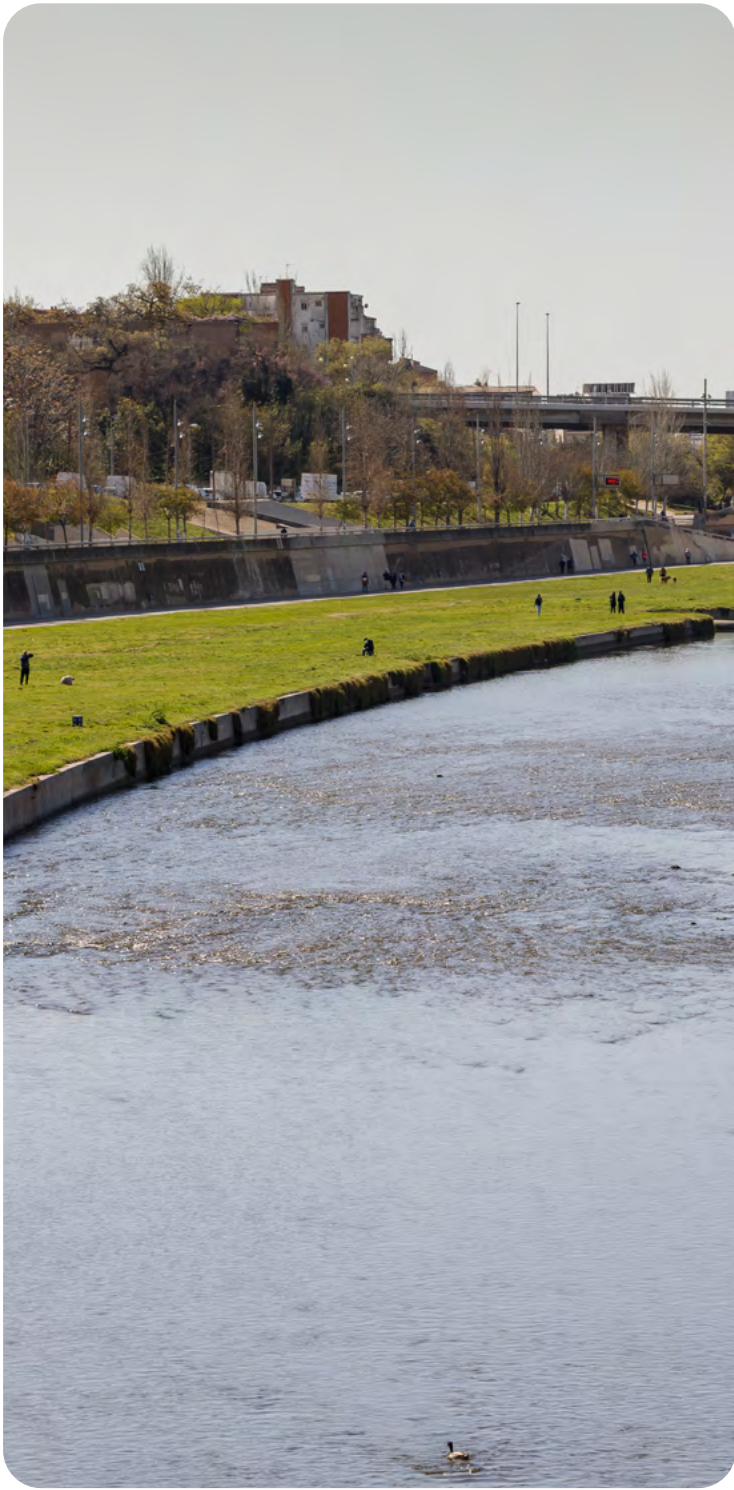
01

02

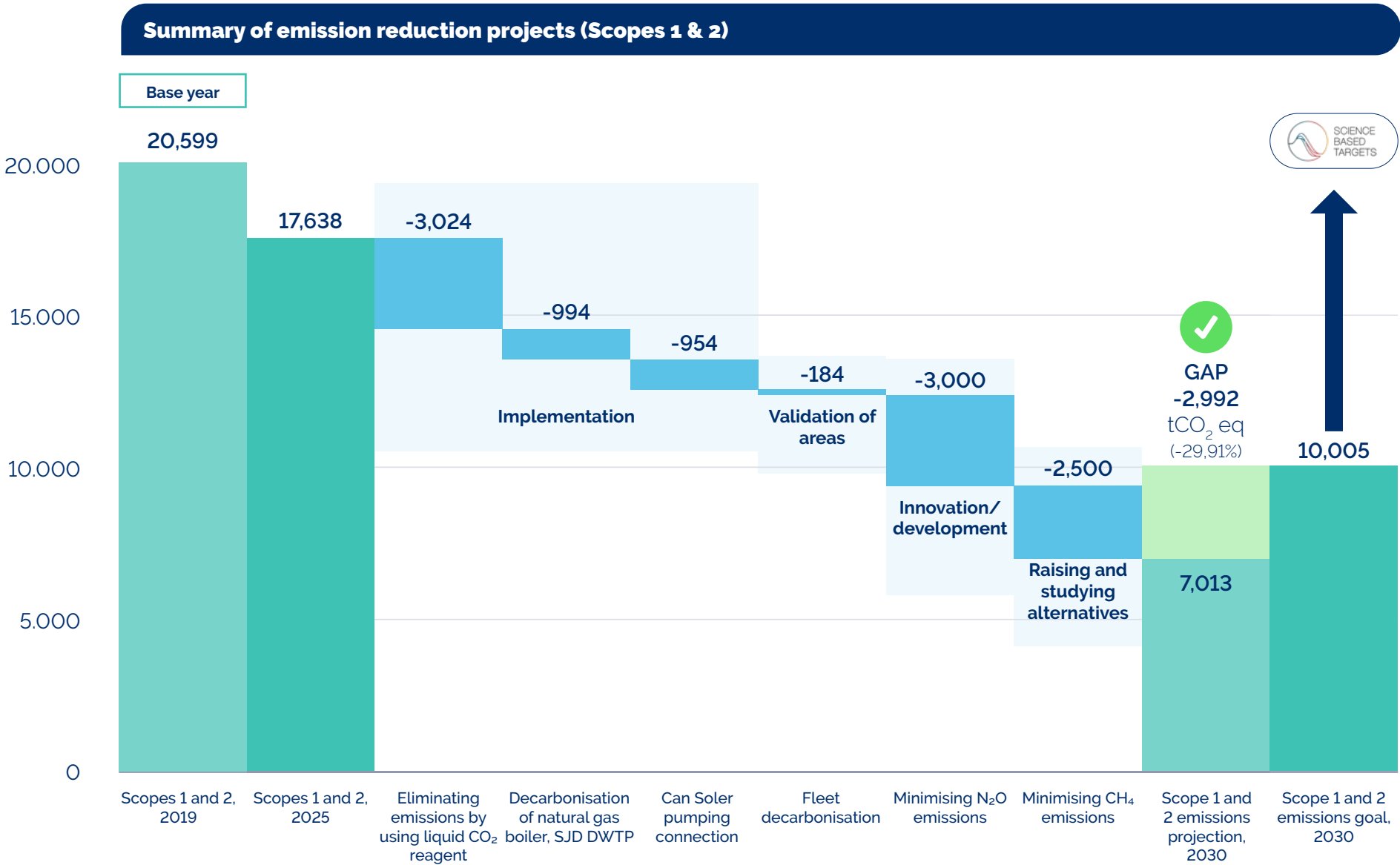
03

04

05



ESRS E1-1, E1-4





01

02

03

04

05

Reducing indirect emissions

For Scope 3, the company continues to make progress in analysing and reducing emissions associated with the value chain.

Decarbonising works

In 2025, the methodology for calculating emissions associated with works has been reviewed, moving to use of primary data for materials and services by project. This methodological improvement makes it possible to identify the headings with the greatest impact and incorporate specific clauses to reduce the environmental impact of future actions.

Sustainable purchasing and incorporating real product footprints

During 2025, the incorporation of **specific carbon footprints for suppliers** of chemical products has begun, instead of using generic factors. This methodological change has led to a **16.7% reduction in the footprint associated with reagents** compared to calculation with standard factors.

Alongside this, environmental criteria have been established to be gradually incorporated into tender processes, such as the requirement for carbon footprint certificates and five-year reduction plans.

Service neutrality and the circular economy

Management of the sludge generated in the ecofactories is an important emission source (**10.61% of total emissions in 2025**), but, at the same time, it offers a strategic opportunity for regional decarbonisation through circular economy models.

Considering the development of the regulatory framework that is gradually restricting the direct application of sludge in agriculture, the WWTPs are being transformed into regeneration plants with the aim of minimising waste volume and maximising the recovery of energy and by-products.

The sludge road map includes projects like:



Anaerobic digestion at the Montcada WWTP



Codigestion of by-products at the Sant Feliu WWTP



Platform for receiving and rehydrating sludge at the Baix Llobregat WWTP



Thermal drying at the Besòs WWTP

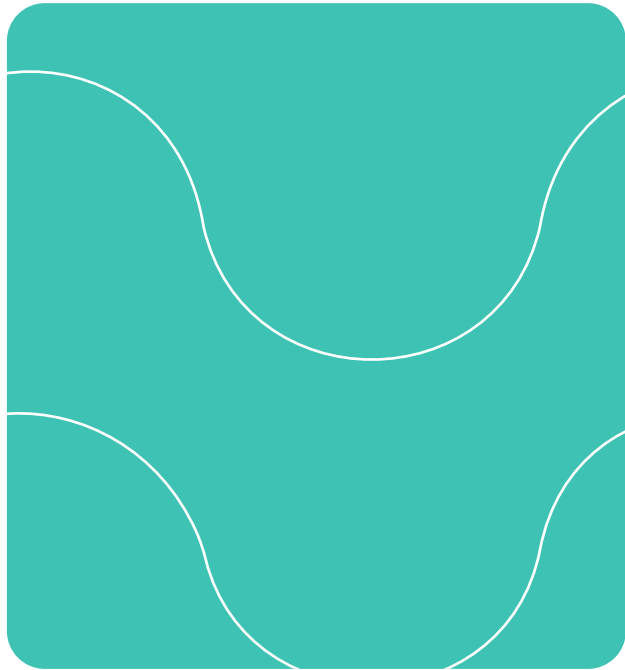
The overall implementation of the plan should make it possible to significantly reduce sludge volume (more than 50%) and the associated impact (more than 70%).



Among the outstanding measures in 2025:

Rehydration platform at the Baix Llobregat WWTP: start of work in May 2025 with completion forecast for 2026. It makes it possible to increase biogas production by 50%, reduce sludge volume by 30% and promote agricultural recovery.

Codigestion at the Sant Feliu WWTP: carrying out laboratory tests to select by-products with the greatest potential for biogas generation and increasing energy self-sufficiency.



Other solutions with impact:

Assessment of the impact of sludge composting

A project with the Institute of Agrifood Research and Technologies has begun to assess the real impact of composting the dehydrated sludge generated at the WWTPs.

Energy transition

Two new solar panel installations (central tank at Finestrelles and Sant Joan Despi DWTP) came into operation during 2025, with estimated joint production of 1.44 GWh a year.

A subsidy of €211,400 was also granted to build a solar panel installation at the Gavà-Viladecans WWTP, helping to achieve 100% energy self-sufficiency by 2045, in line with the new European wastewater treatment directive.





Calculating the Product Carbon Footprint

At Aigües de Barcelona, we calculate the Product Carbon Footprint (PCF) of the three main services we offer: **drinking water supply, wastewater treatment and reclaimed water supply**, calculated according to the **ISO 14067** standard.

This calculation allows us to more accurately identify the main factors contributing to the environmental impact in the life-cycle of our products, such as treatment, pumping and other key processes.

Having these indicators allows us to continue moving forward with our emission reduction goals. This information helps us optimise and improve the efficiency of our processes and establish more ambition sustainability strategies to align with our decarbonisation goals.

In this way, we want to **encourage a more responsible use of water resources and promote more sustainable, aware consumption habits**. Ultimately, for Aigües de Barcelona, calculating and communicating the Product Carbon Footprint are a key tool for moving forward towards a more sustainable management model, committed to the environment and society.

The base study for the period 2022-2024 shows that the product footprint has undergone substantial alterations over the years due to changes in the weather conditions, which have meant variations in the service operation conditions. For this reason, we plan to update the calculation every two years to adjust results to changes in rainfall, so the next calculation will be made in 2026.



01

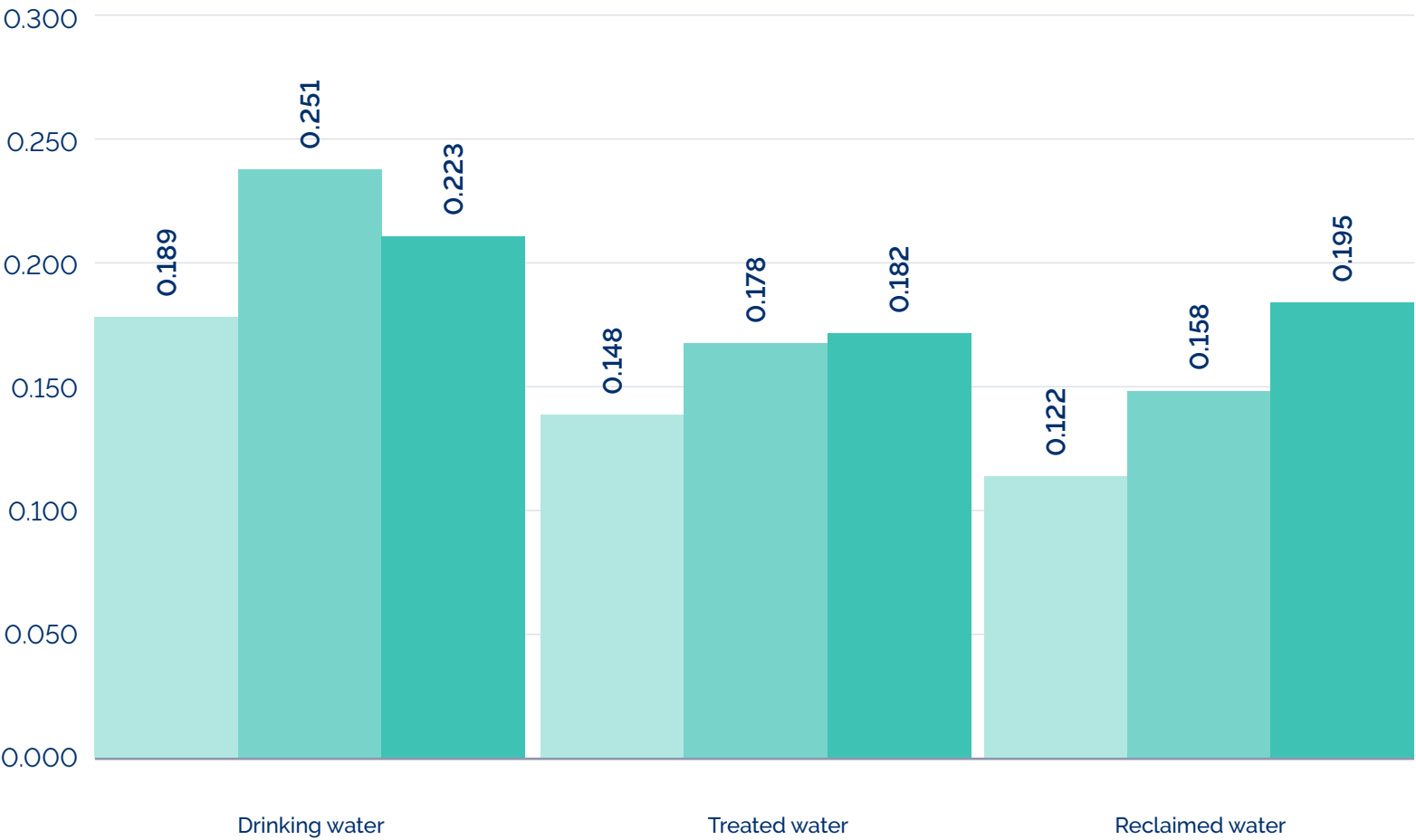
02

03

04

05

Carbon footprint (kg CO₂ eq/m³) 2022 2023 2024





Efficient, sustainable energy



Elena Marzo.
Administration
and Development
Manager



Efficient, sustainable energy

Water and energy are two closely linked resources, as energy is needed to manage integrated water cycle facilities and, at the same time, water is necessary to produce energy.

At Aigües de Barcelona, our commitment to energy sustainability takes the form of two core measures: increasing energy efficiency in all our processes and promoting renewable energies, in both cases using digitisation to leverage improvement.

Along these lines, energy management has been based on the ISO 50001 standard since 2011. During 2025, various actions were promoted to help improve energy efficiency. The most important of these included, as part of the RESSONA project, the development of the PGAE platform for monitoring the efficiency and maintenance of the pumping units, and the development of the MACE platform for the advanced monitoring of sanitation energy consumption.

In renewables, 2025 ended with 17 facilities producing energy from renewable sources (three cogeneration facilities using biogas and 14 photovoltaic solar facilities, mostly for self-consumption).

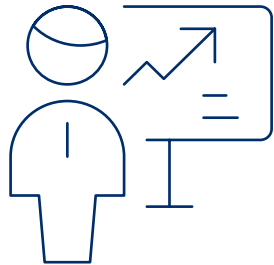
This sustainability picture is completed with an energy purchasing policy that guarantees that a good part of the energy consumed at Aigües de Barcelona – approximately 95% of overall consumption – is of renewable origin. This milestone reaffirms our leadership in the use of clean energy and our firm commitment to decarbonisation.



- 01
- 02
- 03
- 04
- 05

Concerning energy, Aigües de Barcelona is continuing to make progress on two fronts: on one hand, continuous improvement of energy efficiency in the integrated water cycle processes and facilities, and, on the other, the gradual increase in the production of renewable energy with the aim of strengthening energy self-sufficiency and reducing dependence on fossil sources.

Since 2011, **the company's energy management has been certified in accordance with the ISO 50001 standard.** This makes it possible to systemise the identification of improvement opportunities and implement across-the-board measures in all facilities. This structured approach facilitates continuing optimisation of consumption and efficient adaptation to new operational requirements.



In this context, various important measures were carried out in 2025 aimed at improving the energy performance of facilities:

Renovating the Montjuïc pumping station, bringing into service two new pumping units with lower flow and better performance, equipped with frequency converters. This measure allows better adaptation to the variable needs of the service and a reduction in consumption associated with pumping.

Renovating the Sant Climent I pumping station, with the replacement of three old pumping units with two more efficient machines with greater capacity, optimising the overall operation of the facility.

Replacing the membrane diffusors in three of the eight biological reactors at the Besòs WWTP, improving the efficiency of the aeration process, one of the main areas of energy consumption in biological treatment.

Replacing 50% of the ultrafiltration membranes in the membrane biological reactor at the Gavà-Viladecans WWTP, improving performance and reducing the energy requirements of the process.

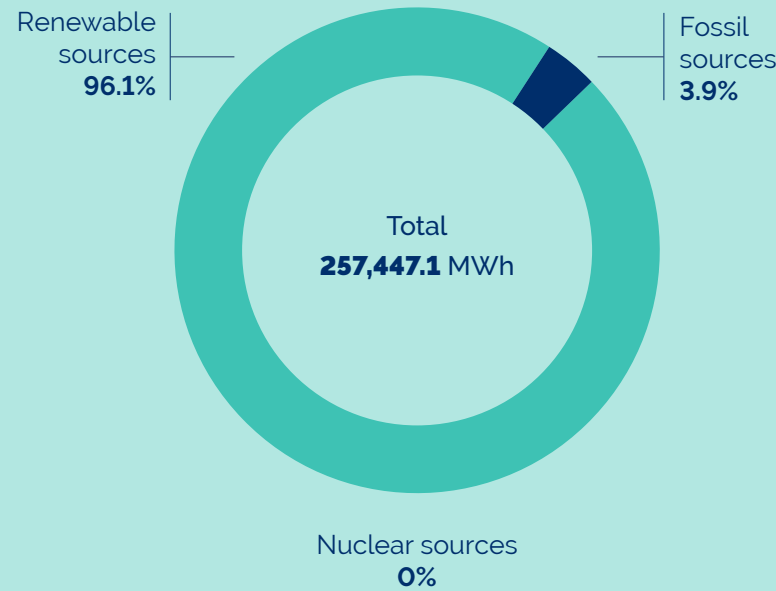
Alongside this, **the company continues to roll out its plan to implement solar energy begun in 2020 with the horizon of reaching 22 installations with an estimated generating capacity of 10.4 GWh a year.** This road map forms part of the decarbonisation strategy and the drive towards a more resilient, sustainable energy model.

As part of this plan, during 2025 two new solar panel facilities for self-consumption have been implemented: one at Finestrelles tank with a nominal power of 160 kWh and the other on the roof of the reverse osmosis and ultrafiltration facilities at the Sant Joan Despí DWTP, with a nominal power of 820 kWh.

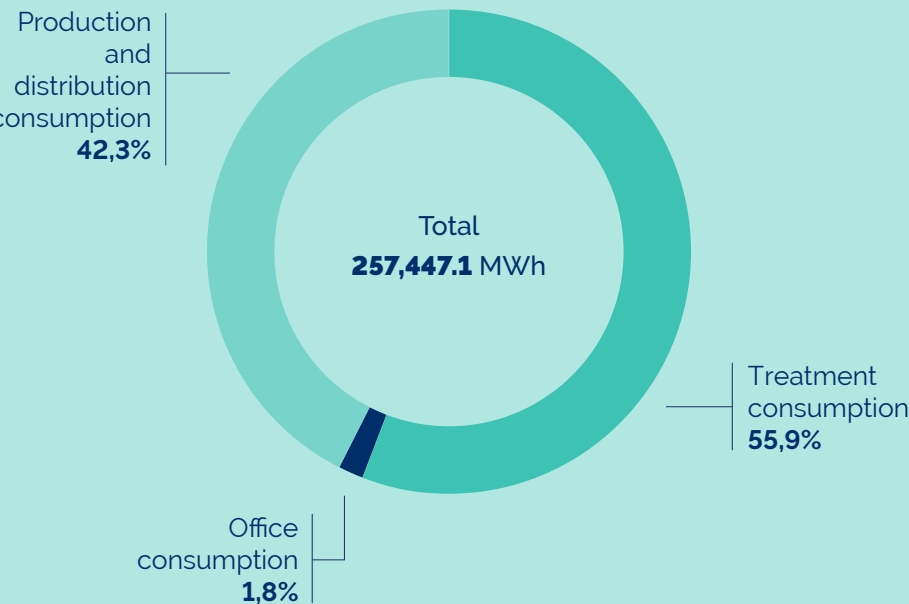
There is currently a total of 13 renewable energy production facilities. Specifically, **three ecofactories have cogeneration using biogas:** One is for self-consumption and two are for 100% sale of the energy generated. There are also **14 solar panel facilities:** 13 are for self-consumption and only one is for energy sale (at the Sant Joan Despí DWTP, coming into service in 2013).

In terms of energy recovery, the commitment to using biogas generated in the treatment process is being maintained. The most important developments in this area included the installation of a new cogeneration engine Baix Llobregat WWTP making it possible to optimise the continuous generation of heat and electricity, contributing to the overall efficiency of the system. This has made it possible to eliminate natural gas consumption at this facility.

Energy consumption in the integrated water cycle



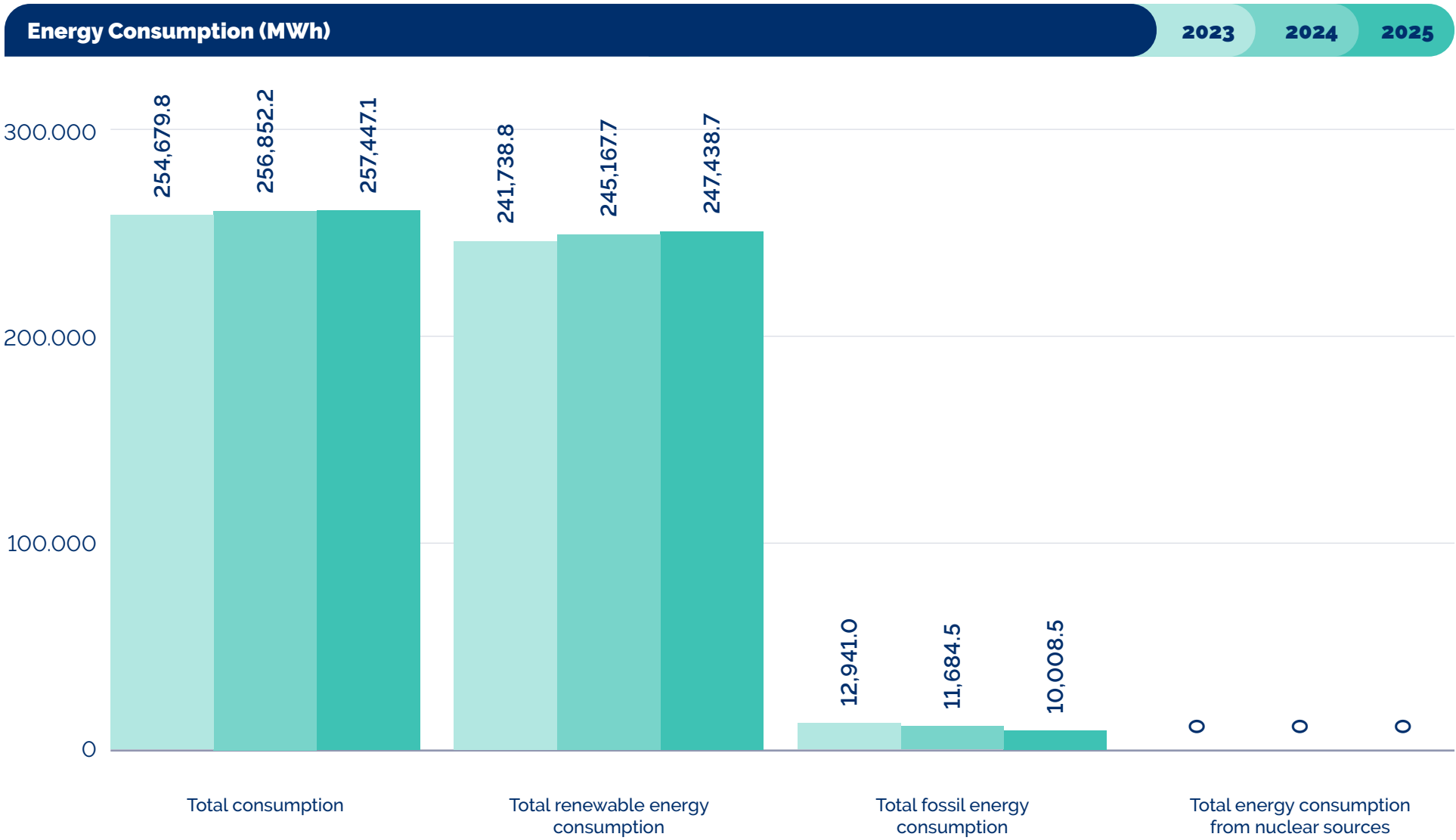
Distribution by processes





ESRS E3-1, E1-5

As a result of this integrated strategy, the power consumption of the entire integrated water cycle includes a high proportion of renewable energy. **In 2025, 96.1% of the energy consumed by the company was of renewable origin**, consolidating Aigües de Barcelona's commitment to the energy transition and the achievement of climate neutrality goals.



(*) A recalculation has been made of the values published in the EINF 2025 as greater traceability of the surplus electricity sold has been obtained.

The data presented has been rounded to one decimal place. For this reason, calculations made with the values shown might not give exactly with the expected totals or results. This difference is due solely to the rounding effect and does not imply any error in the original data.



01

02

03

04

05



01

02

03

04

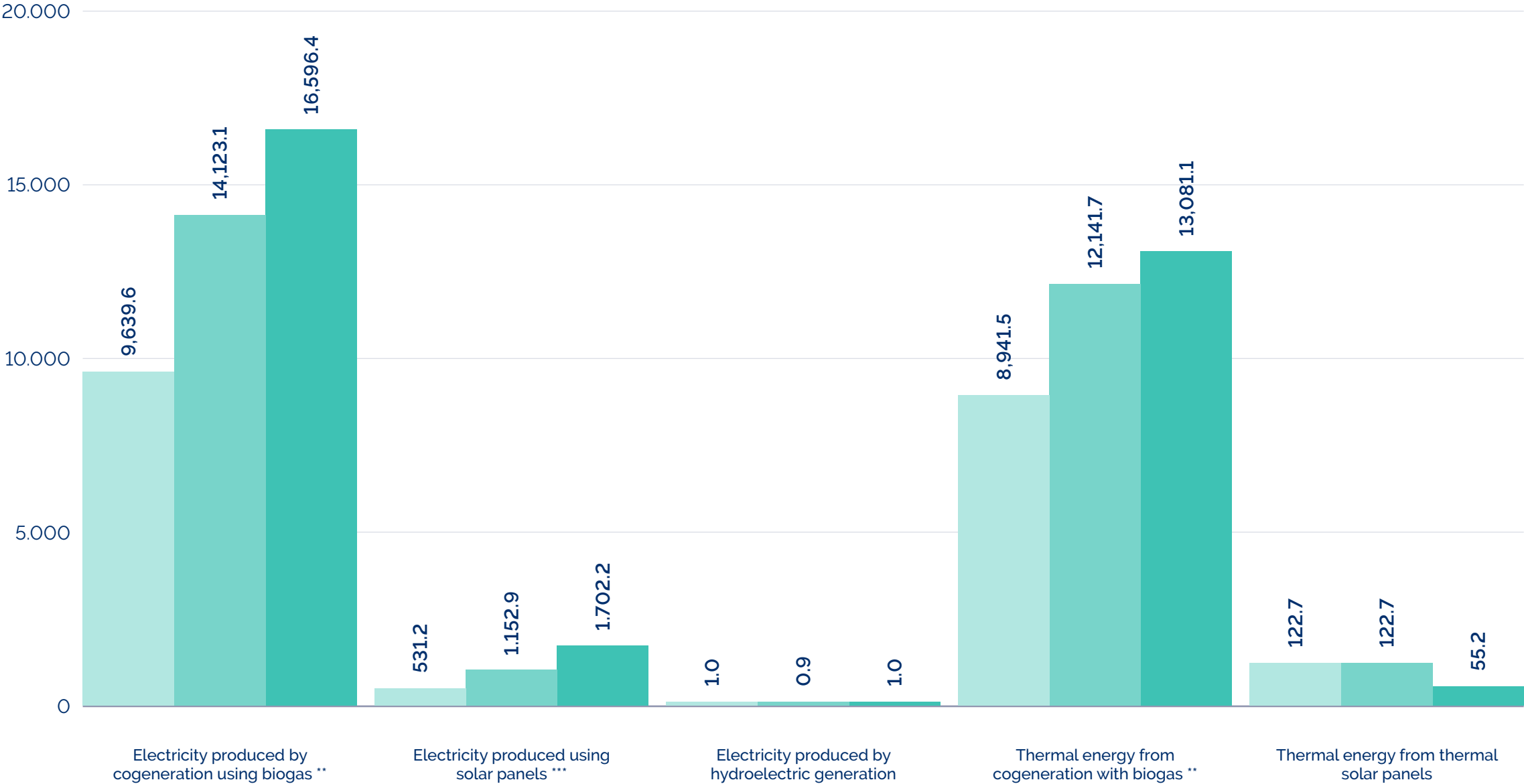
05

Energy produced from renewable sources (MWh)*

2023

2024

2025



(*) Part of the energy produced from renewable sources is for self-consumption and has therefore also been shown in the overall energy consumption graphic on the previous page. The differential corresponds to sales of some of the electricity produced to third parties. Specifically, 4,516.8 MWh of cogenerated electricity and 204.5 MWh of solar-generated electricity were sold.

(**) The increase occurred because the new cogeneration engine was operating all year, unlike 2024, when the new engine was available during only half of the year. This improvement in operational availability has made it possible to significantly improve the reliability of the cogeneration system, ensuring a more stable, continuous energy supply throughout the financial year.

(***) The increase in electricity production from the solar power facilities is basically due to the installation of panels producing 160 KWh of nominal power at Finestrelles tank at the beginning of 2025, and the establishment of a new solar panel facility with 820 KWh of installed power at the SJD DWTP (reverse osmosis and ultrafiltration plant roofs) half way through 2025.



Integrated water cycle management

Aigües de Barcelona is committed to water resilience and adaptation to climate change to create a positive impact in cities by promoting sustainable urban solutions.

2025 has been marked by a significant change in the water context compared to previous financial years. The recovery of rainfall in the internal river basins of Catalonia has altered the scenario for the exploitation of the resources available and, as a result, the importance of reclaimed water within the system. The volume reclaimed has reduced in line with the trend begun in 2024, largely because of two factors:

1. Recovery of reserves and less need for alternative resources

On one hand, the favourable development in the reserves stored, with reservoirs moving from 37.09% of capacity in July 2024 to 78.73% in July 2025, reduced the need to provide the Ter-Llobregat system with alternative resources.

At the end of 2025, the reservoirs in the internal river basins were at 84.26% of their capacity.

2. Change in the system operation rules

Meanwhile, the Catalan Water Agency changed the operational rules to match the availability of surface flows and reserve management. This meant a lower contribution of reclaimed water for pre-potable use as well as for maintaining the ecological flow of rivers.

Despite this change due to the situation, the company has maintained its commitment to reclamation as a **strategic source**, consolidating and expanding infrastructures to optimise reuse and strengthen the **region's water resilience**. Reuse is consolidated in this way as a **structural tool** to increase the metropolitan system's capacity to adapt to future scenarios of shortage and to move forward toward a **circular economy model**.

In 2025 the volume of reclaimed water was **31.01 hm³**.



Trend in the use of reclaimed water over the last few years

Uses of reused (reclaimed) water (m³)	2023	2024	2025
Environmental	46,194,959	34,951,893	24,110,309
of which, for pre-potable use*	35,848,601	25,444,412	2,601,765
Agriculture	11,566,196	8,246,151	6,758,906
Leisure	133,669	111,087	135,254
Urban (tanker trucks)	4,280	16,772	4,399
Total	57,899,104	43,325,903	31.008.868

(*) In 2025, as part of environmental use, 11% was used as prepotable water discharged into the River Llobregat to be subsequently treated at the SJD WWTP. This percentage has fallen from 73% in 2024 due to the change in the operational rules as a result of the increased rainfall.



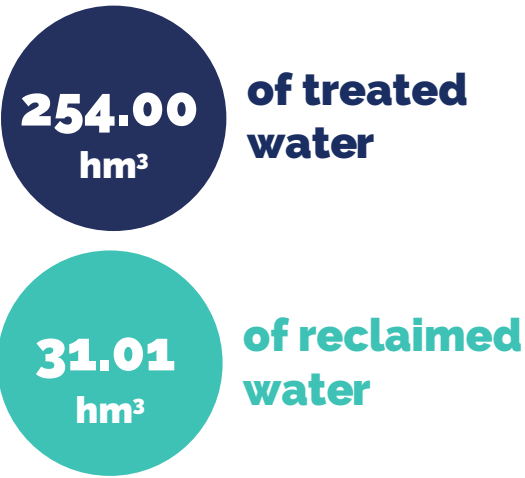
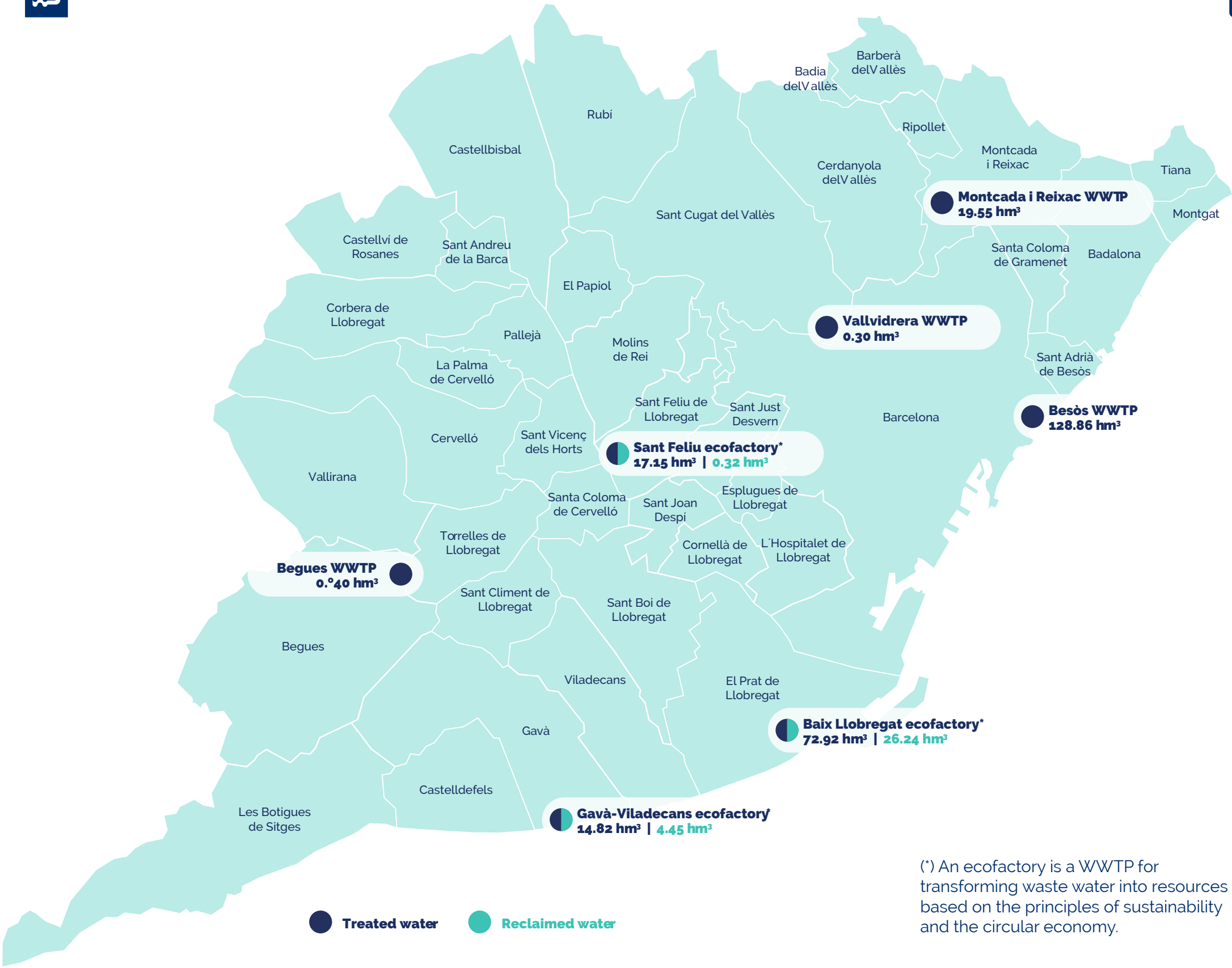
01

02

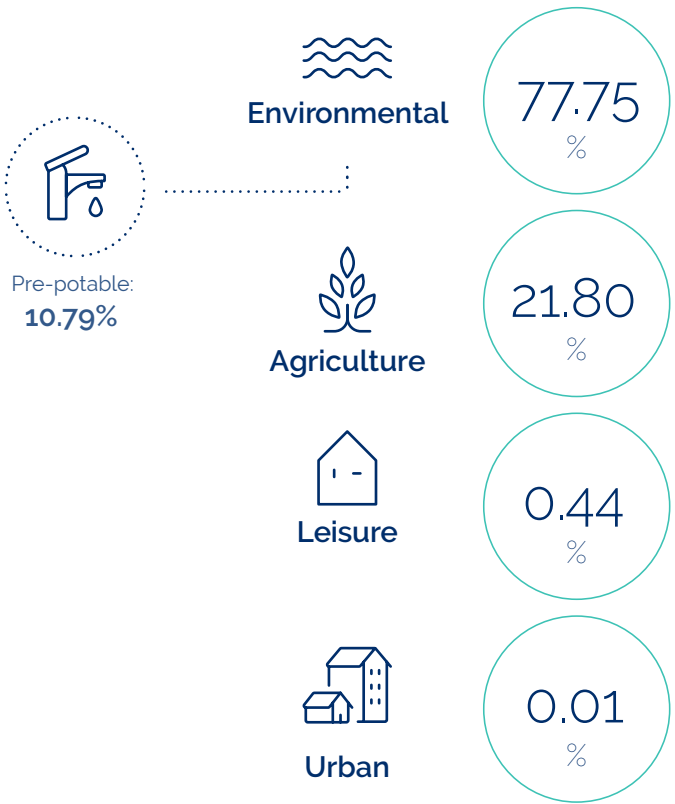
03

04

05

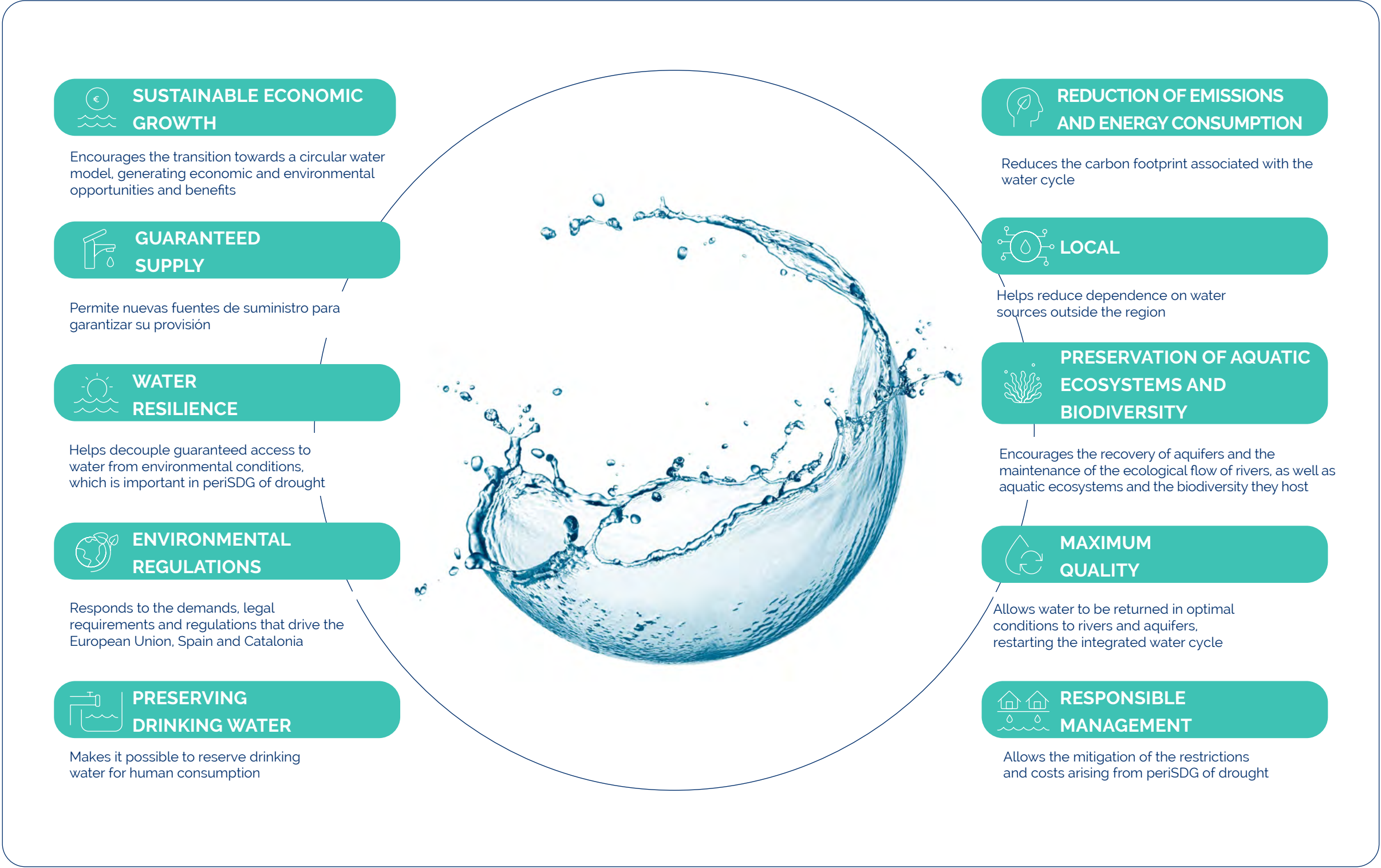


Uses of reclaimed water





Water reclamation



Promoting new strategic reuse projects

Aigües de Barcelona has continued to promote strategic initiatives linked to alternative water resources. During 2025 work began on drawing up the Construction Plan for the supply of reclaimed water from the advanced tertiary treatment of the Prat de Llobregat WRP to the companies on the Zona Franca and Pratenc industrial estates and homes and services at the La Marina del Prat Vermell estate. The work, begun in June 2025 once the study of alternatives had been validated, strengthens the company's commitment to diversifying resources and consolidating reclaimed water as a structural solution for the future.



Managed aquifer recharge

Groundwater is a strategic water resource and managed recharge measures are therefore being carried out to maintain it at optimum quantity and quality. It must be taken into account that this year the quantities supplied have reduced as a result of the new rainfall system that has led to a change in the operational rules.

One of these measures is the **injection of reclaimed water from the Baix Llobregat WRP** into the **hydraulic barrier of wells against saline intrusion** between Barcelona and El Prat de Llobregat. During 2025, **1,320,894 m³** were injected compared to 2,009,043 m³ in 2024.

Recharging with partially treated surface water from the River Llobregat was also carried out. **This is done at well 18 of the Sant Joan Despí DWTP**, where the volume injected in 2025 was **936,021 m³**, compared to 1,059,672 m³ the previous year.

Finally, as part of the **European MARCLAIMED project**, a pilot project is being carried out at the Sant Vicenç dels Horts infiltration ponds, where reclaimed water from the **Baix Llobregat WRP**. Here, during 2025, **399,794 m³** was infiltrated compared to **429.887 m³** in 2024.



01

02

03

04

05



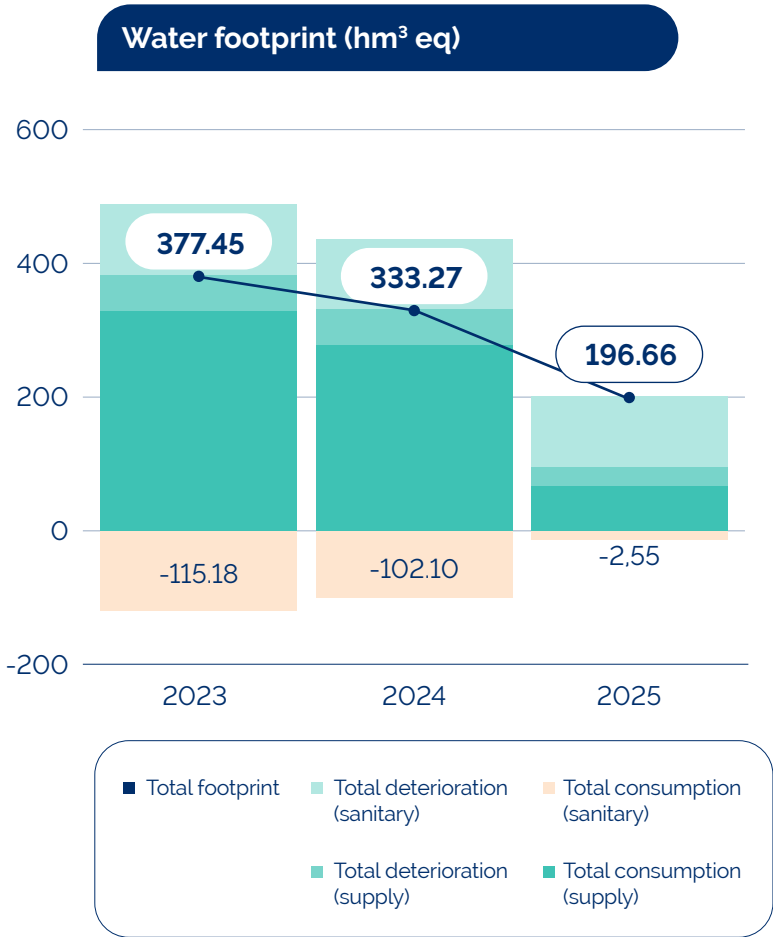
Water footprint

This year we have replaced the traditional volumetric calculation of the water footprint in line with the WFN with the **water footprint in accordance with the ISO 14046 standard**. The aim of this change is to go beyond simply counting litres of water consumed or polluted to assess the real potential environmental impact of these volumes depending on the specific features and water stress of our river basin.

The water footprint method is sensitive to climate change and incorporates the geographical and temporal dimension of our hydrographic basin, faithfully reflecting the pressure on the Barcelona metropolitan area with a scarcity index adapted to our region.

The metropolitan scarcity index: an indicator of the effect of drought.

In years when the scarcity factor is very high (2023-2024) there is a multiplier effect on the capture of natural freshwater resources and a high compensation effect of returns to the basin, which helps to considerably reduce the footprint, as in those years water resources become much more important and valuable than in years of abundance (2025).

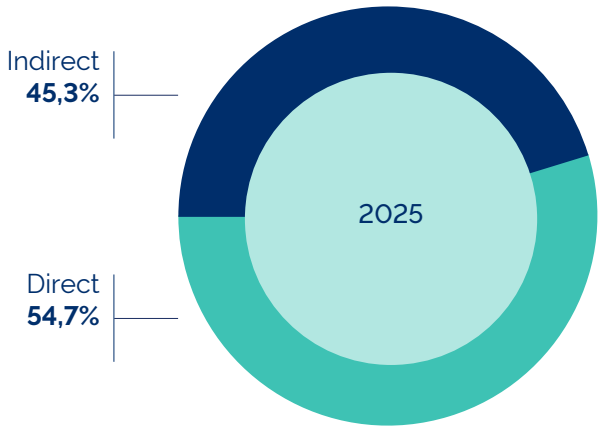


By types of use:

- **Consumption use:** impact through the reduction of water availability in the hydrographic basin (mainly associated with water consumption through goSDG or services).
- **Deterioration use:** impact through changes in the quality of the water returned (such as ecotoxicity or eutrophication affecting ecosystems and health).

By source of the impact:

- **Direct footprint:** impact of our operations on the facilities (water consumption for the service and waste water generation).
- **Indirect footprint:** hidden impact on our value chain (use of water to generate the electricity we consume, manufacture chemical reagents, infrastructures and water management).



How do we reduce the consumption footprint?

We return water to the river or aquifer through treatment and regeneration (like the Baix Llobregat WWTP). By doing this we compensate for consumption of the fresh water resource, reducing the indicator.

By contrast, the treatment works discharging directly into the sea (like the Besòs WWTP) cannot generate this compensation effect for the basin.

Preserving quality: although the consumption component falls in wet years, the deterioration impacts (quality changes) are very stable and continue to be one of the main challenges of the integrated water cycle.

The impact of the value chain: consumption of chemical reagents necessary for treating water and making it fit for drinking (such as activated carbon or iron chloride) have the biggest impact on the indirect footprint (around 60-70%). Aigües de Barcelona is working to achieve a gradual reduction by optimising their use.

Climate
commitment

Aigües de Barcelona is strengthening its **climate commitment** through initiatives aimed at improving internal training and actively involving the region. This approach corresponds to a desire to integrate climate action into its corporate culture and to contribute cooperatively to the sustainable transformation of the metropolitan environment.

Training and internal
commitment

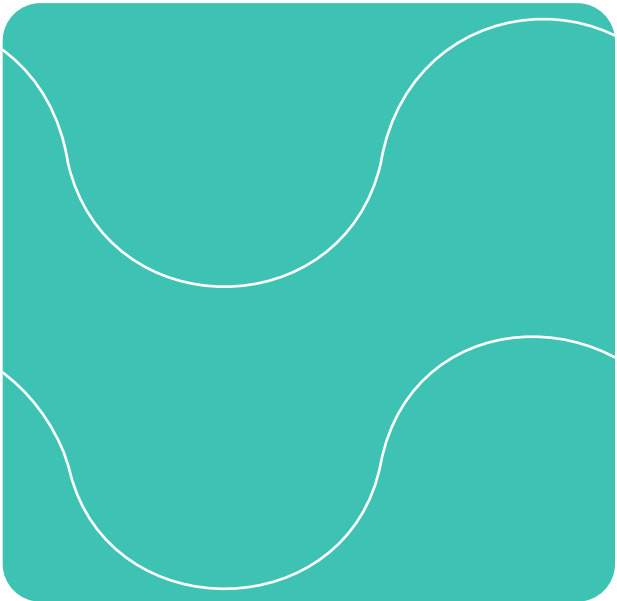
In order to promote awareness and commitment concerning climate change among workers, the following initiatives have been carried out in 2025:

Workshops: "Understanding for climate action" (level 2)

A new phase that made an in-depth analysis of the main environmental challenges with special emphasis on climate change and its impacts strengthened the capacity of the people taking part to identify specific actions linked to their professional activity. 105 people took part.

Internal campaign: "Let's act for the climate: make decisions that make a difference"

12 short videos with practical recommendations for incorporating more sustainable habits into people's everyday lives have been made and circulated (newsletter, screens, etc.) with the aim of consolidating an internal culture orientated towards environmental responsibility and coherence between corporate commitment and individual practices.





Commitment to the region

Externally, Aigües de Barcelona is promoting awareness-raising and climate action initiatives in cooperation with its stakeholders.



01

02

03

04

05

Climate Action Hub

This is a space for cooperation promoted in 2021 to encourage climate action together with supplier companies and other organisations linked to the integrated water cycle. In 2025, the hub had 65 member organisations.



Aigües de Barcelona



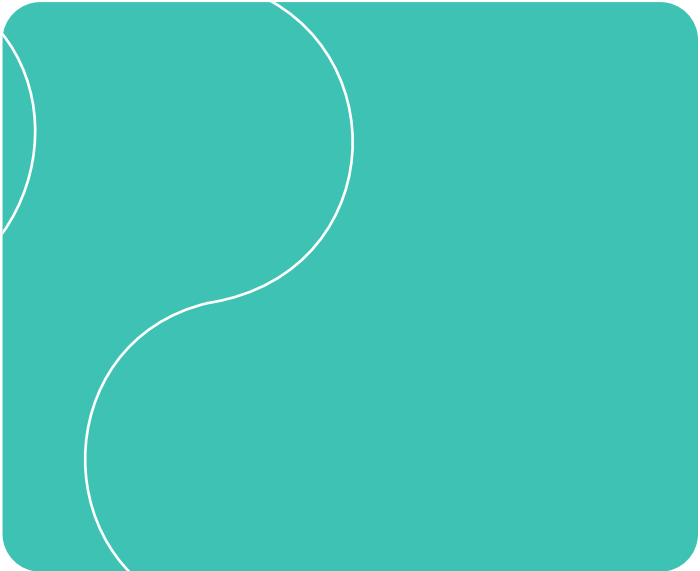
hub

d'acció climàtica

Touring Operació Aigua exhibition

This educational programme is intended to raise awareness about sustainable water use. The exhibition covers four theme areas: universal access to water, the urban water cycle, pollution and domestic consumption.

In 2025 it was present in Cornellà de Llobregat, Montcada i Reixac, Santa Coloma de Gramenet, Sant Joan Despi, Sant Feliu de Llobregat, Barcelona and Viladecans.



"Let's act for the climate" workshops

This cycle of workshops is aimed at the public, and particularly school pupils. In 2025, 89 pupils took part in five workshops given at secondary schools in the metropolitan area linked to the dual vocational training programmes promoted by the company. The sessions covered best practices related to sustainable water, climate change and the circular economy.

7th Metropolis FPLab

In 2025, this innovative educational project set the challenge of designing a drinking fountain for metropolitan events meeting technical, educational and visibility requirements. The initiative promotes creativity and the incorporation of sustainability criteria into the design of solutions linked to water.

Installing hydration points at big events

We cooperate with organising bodies to provide access to tap water and promote sustainable hydration. During 2025, we were present at 25 events (12 races, the Banc Sabadell Barcelona Open, the Mobile World Congress, etc.).



Responsible environmental management and pollution prevention



As managers of an essential natural resource, **Aigües de Barcelona's activities have a positive impact the environment.** However, the nature of the company's activity, centred on collecting, treating and purifying water, and the operation of a wide range of industrial facilities and processes bring **inherent environmental risks and impacts.**

The company works continuously to minimise these impacts through the implementation of monitoring systems and specific mitigation plans for each area of action.

Environmental risk management is fully integrated into the company's across-the-board risk management model using the Archer tool that makes it possible to systematically assess its potential environmental impacts.



- 01
- 02**
- 03
- 04
- 05



Environmental management model

Aigües de Barcelona has an environmental management system based on the **ISO 14001** international standard, which sets out a recognised frame of reference to ensure efficient, responsible management of the environmental aspects associated with its activity.

This system makes it possible to identify, assess and monitor significant environmental impacts ensuring compliance with the applicable legal requirements and the requirements of the service and carrying out actions aimed at **continuously improving environmental performance**.

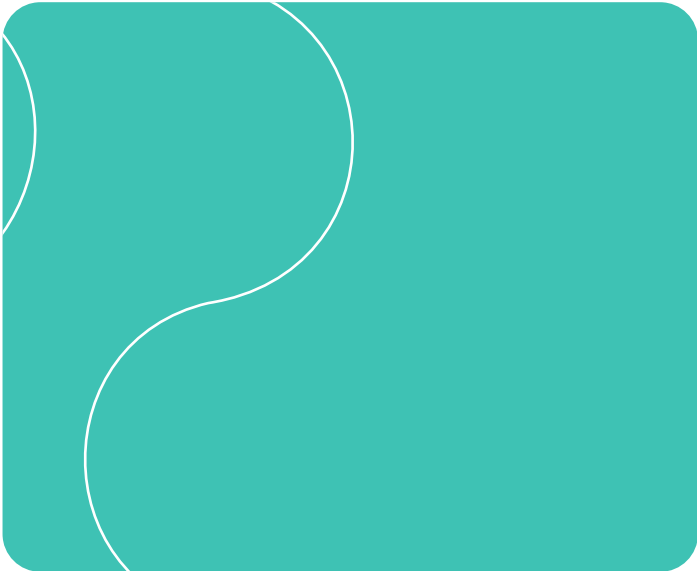
By implementing and maintaining this system, the company is strengthening its commitment to environmental protection and sustainability. This initiative promotes the efficient use of natural resources, **pollution prevention** and the reduction of emissions, waste and energy consumption. This integrated approach also helps **to improve operational efficiency and create a positive impact on the environment**.

The application of the ISO 14001 standard not only constitutes a monitoring and verification tool, it is also an instrument to make it easier to incorporate environmental criteria into decision-making, project planning and stakeholder relations.

In this way, the system becomes a key element to ensure responsible environmental management in line with global challenges concerning climate change, the circular economy and ecosystem protection.

As part of the environmental management system, the organisation periodically determines and reviews the **environmental aspects** resulting from its activities, products and services, including both those it can directly control and those it can only indirectly influence.

This analysis is approached from a **life-cycle perspective**, with the aim of assessing the environmental impacts associated with each phase and promoting the reduction of negative environmental impacts. In determining the environmental impacts, the company takes changes in processes, activities and services into account, together with reasonably foreseeable abnormal conditions and emergency situations.





Aigües de Barcelona identifies the **significant environmental aspects** in the organisation's different levels and functions, as appropriate, and keeps documented information on:

The environmental aspects and associated environmental impacts.

The criteria used to determine the significant environmental aspects.

The significant environmental aspects identified.

To ensure effective management and exhaustive monitoring there are updated matrices identifying environmental aspects and impacts. Measures deriving from significant aspects are planned in a structured way, defining people responsible, deadlines for implementation and the resources required.

The company also analyses and investigates the **environmental and industrial events** that could occur in the course of its activities in order to determine the causes, understand the sequence of events and establish monitoring, preventive and corrective measures. This process makes it possible to identify risk factors and establish specific monitoring to prevent the repetition of events or minimise their impacts on the environment and facilities.

This systematic management and learning model helps continuously improve the organisation's environmental compliance and strengthen its responsible, preventive culture.



ESRS 2 SBM-1, ESRS E2-1, E2-2, E2-3

Impacts on water

Management of the **integrated water cycle** puts impacts on water at the heart of Aigües de Barcelona's activities. Our actions structurally cause **positive impacts associated with the quality, availability and efficient use of the resource**, while we implement specific measures to prevent and minimise possible adverse impacts on the receiving environment.

Positive impacts on the water vector

Aigües de Barcelona's contribution to the water environment mainly takes the form of:

- Potabilisation of natural water from surface and underground sources.
- Efficient management of the distribution network, with high levels of water efficiency.
- Treatment of waste water with a significant reduction in the pollution load to make it suitable for release into the environment or subsequent reuse.
- Reclamation and reuse of treated water for environmental, agricultural, leisure and urban uses.
- Use of water for non-drinking purposes (street cleaning, sewerage cleaning and watering).
- Promotion of responsible consumption and responsible use of tap water.



01

02

03

04

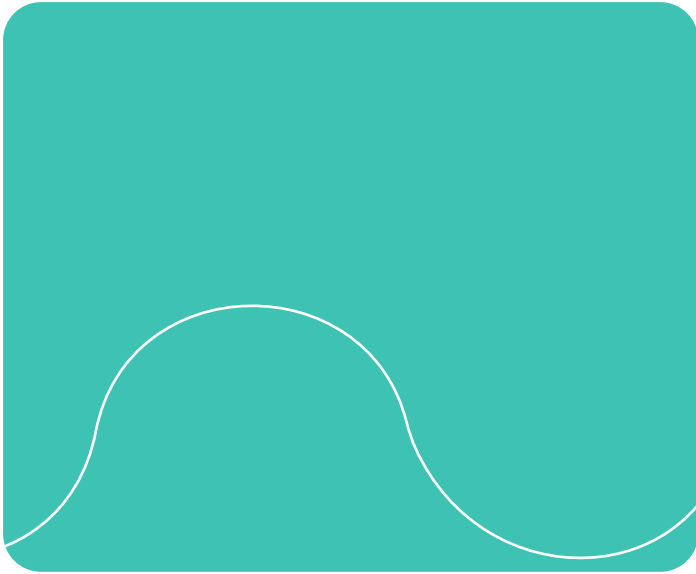
05



Through potabilisation, we ensure that the water collected achieves the quality standards required for human consumption, applying intensive, specialised treatments appropriate for the characteristics of the resources available.

In terms of distribution, the high level of **water efficiency** of the network makes it possible to minimise losses and strengthen the region's **water resilience**.

As for sanitation, treatment ensures a significant reduction in **BOD5** (biological oxygen demand at five days), **COD** (chemical oxygen demand), **suspended solids, nitrogen and phosphorus** before the water is released into the environment. The changes in concentrations observed correspond to the behaviour of the water system when there is increased rainfall.



ESRS E2-1, E2-2, E2-3, E2-4

Of the total volume treated (254,00 hm³):

184.43_{hm³}

were discharged into the sea
via underwater pipelines

36.85_{hm³}

were returned to rivers

31.01_{hm³}

were reclaimed for later use

Reclamation expands the **availability of water resources** and helps reduce pressure on natural sources. Alongside this, awareness-raising measures promote responsible consumption of resources and encourage the use of tap water.

Monitoring effluents and undersea pipes

Aigües de Barcelona carries out a **Surveillance and Monitoring Programme on the pipelines** with the aim of ensuring **compliance with discharge authorisations** and preserving the quality of the receiving environment.

Inspections carried out during 2025

As part of this programme, the following measures have been carried out in 2025:

- Technical assistance for the coastal monitoring of the underwater pipelines from the Besòs, Baix Llobregat and Gavà-Viladecans WWTPs during the bathing season.
- Annual structural surveillance of the submerged pipes to assess their condition in terms of maintenance and functionality.
- Monitoring effluent to check compliance with the authorised limits and assess the impact on the receiving environment.

The inspections carried out **have not detected surface discharges or indications of leaks or breakages** in the pipelines monitored.

01

02

03

04

05



01

02

03

04

05

Surveillance of the sewerage network and coastal protection

The metropolitan sewerage network is monitored through periodic surveillance rounds and a **network of sensors connected to a 24/7 supervision system**, making it possible to detect incidents and activate immediate corrective measures. In 2025 this network has been expanded and improved as part of the Ressona project.

The **retention elements installed in overflows** help reduce the environmental impact during episodes of rain, retaining solid waste before it reaches the environment.

During 2025, a total of 15,320 kg of waste were removed, of which 13,475 kg (88.0%) have been retained by these elements and prevented from entering the environment.

Management of brine in drinking water production

Membrane technologies – ultrafiltration and reverse osmosis – are applied at the Sant Joan Despí WWTP to ensure compliance with the regulations during fluctuations in the quality of the resources available.

The design of the facility allows **85% of the treated water to be used**, limiting waste to 15%, with the aim of minimising its impact.



Impacts on air

How we help reduce pollution emissions to improve air quality?

Managing air emissions:

Aigües de Barcelona works to ensure **compliance with the applicable regulations concerning air quality** through periodic monitoring of emission sources at its facilities.

The regulatory frame of reference includes Spanish and Catalan legislation concerning prevention and monitoring of the air environment.

At the Sant Joan Despí WWTP, the active emission sources, including the deodoriser suction intake and atomiser chimney, are monitored with the established frequency. During 2025, the appropriate monitoring of the atomiser has been carried out, demonstrating **compliance with the emission limit values**.

Periodic measurements of the emission sources were also carried out at the WWTPs, with **satisfactory results**, in line with the established requirements.



01

02

03

04

05

Smell management at WWTPs

Under current regulations, smells are considered to be air pollution. For this reason, each WWTP has a **Specific Smell Plan**, which has the following main aims:

- To minimise smell emissions at origin through operational best practices
- To ensure the effectiveness of confinement and deodorisation systems
- To assess the smell impact on the environment and the nearby towns and villages
- To establish protocols to respond to incidents
- To ensure compliance with the established smell immission limits

During 2025, **dynamic smell measurement** was carried out at all WWTPs and pumping stations with the aim of assessing the smell impact and checking compliance with immission criteria in sensitive areas.

Monitoring and improving noise impact

Aigües de Barcelona ensures **compliance with noise pollution regulations** in accordance with the applicable metropolitan bylaw.

The assessments made at the WWTPs indicate that the sound levels measured are **below the limits established** for their noise zone.

Meanwhile, the DWTPs are in places a long way from residential areas or in non-sensitive areas and they do not generate noise emissions that could affect the public.

It should be emphasised that during 2025 no smell complaints have been recorded attributable to the WWTPs, which shows the effectiveness of the measures implemented.

No noise emission complaints were recorded in 2025.





Cleaner, more efficient mobility

The transition to mobility models with less environmental impact forms part of the operational decisions helping reduce the footprint of the company's everyday activities. In this context, Aigües de Barcelona continues to make progress with the **gradual electrification of its company fleet**.

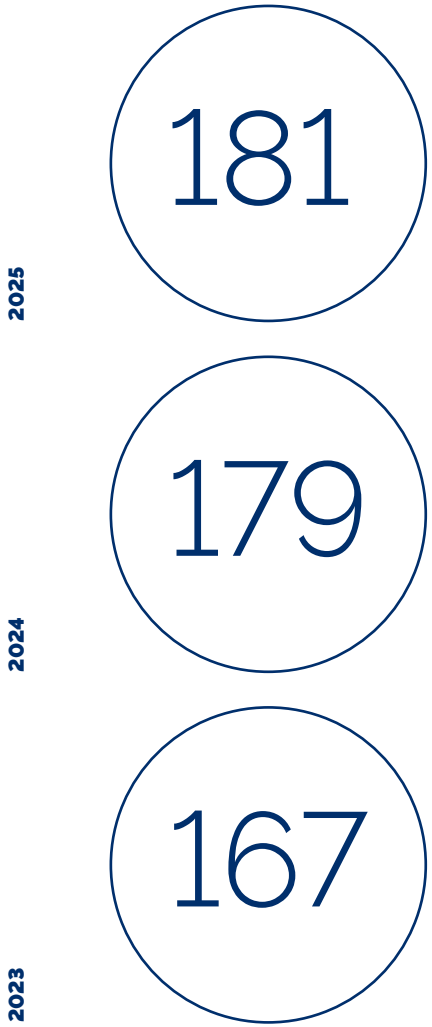
In 2025, the company has **181 fully electric vehicles** representing 65.1% of the total vehicles in the fleet, consolidating the progress recorded in the previous financial years (179 in 2024 and 167 in 2023). This sustained incorporation of new-generation vehicles reflects a continuing commitment to more efficient technological solutions from an energy and environmental point of view.

The gradual replacement of conventional vehicles with electric ones helps **reduce the polluting emissions** associated with mobility, particularly in urban environments like Barcelona, where improving the air quality is a priority public health goal. Electrification can also help reduce noise pollution from operational journeys.

In this way, sustainable mobility is becoming consolidated as a measure coherent with others aimed at minimising the environmental impact of our activity and moving forward to increasingly efficient and responsible management.

Electric vehicle fleet

Number of vehicles





Impact on the soil

Soil protection is one of Aigües de Barcelona’s environmental commitments in the context of responsible management of the integrated water cycle. We apply preventive and monitoring measures aimed at preventing any negative impact resulting from activities at the facilities.

Minimising hazardous waste

In line with the circular economy model, **the organisation draws up studies to minimise waste aimed at reducing the generation of potentially hazardous waste and optimising the management of materials.**

This preventive approach indirectly helps protect the soil, as reduction at origin and the improvement of management processes reduces the pollution risk associated with the storage, handling and treatment of these wastes.

Monitoring chemical product discharges

The production facilities are subject to periodic reviews related to possible soil pollution, in accordance with Royal Decree 9/2005, in the form of drawing up the corresponding situation reports. The facilities included in the chemical product storage regulations (APQ) under Royal Decree 656/2017 also undergo specific checks, including annual reviews and periodic inspections every five years.

At WWTPs, periodic inspections of the facilities are carried out to detect possible leaks or spillages, the inventory of potentially polluting substances stores is kept up to date, and there are secondary containing systems in the chemical product and fuel storage areas.

This set of measures ensures proper management of chemical products and minimises the risk of the soil being affected by the operation of the facilities.



Hazardous waste

	2023	2024	2025
% hazardous waste DWTPs (*)	1.04	5.10	6.45
% hazardous waste WWTPs	0.02	0.02	0.02
Total % hazardous waste	0.03	0.05	0.14

(*) The increase in the percentage of hazardous waste at DWTPs is largely due to the work done to empty and clean the waste tanks and the caustic soda feeder at the Besòs DWTP, which have meant an increase in limewater and the generation of sodium hydroxide.



Substances of concern

Substances with potential risks are managed under strict criteria of **prevention, safety and regulatory compliance**, with the aim of protecting people's health and the environment.

Management of serious accidents at the Sant Joan Despí DWTP

At the Sant Joan Despí DWTP, the use of chlorine in the potabilisation process requires the application of **Royal Decree 840/2015 concerning serious accidents**. For this reason, the facility has **specific safety and mitigation systems** to prevent and monitor possible leaks.

The main system consists of an **absorption tower with caustic soda in a closed circuit**. It is automatically activated if chlorine is detected and it has an **emergency electricity supply**. There are also **automatic detection and closure systems, containing water curtains, protection equipment and preventive maintenance protocols**.

Risk management is reinforced with **annual audits, periodically updating the Safety Report** and carrying out **simulation exercises**.

Compliance with REACH regulations

Aigües de Barcelona complies with **Regulation (EC) 1907/2006 (REACH)**, guaranteeing that the chemical products used have the **required safety information** and comply with the applicable **recording, authorisation and restriction** requirements.

The **training of workers** is also promoted to ensure safe, responsible handling of chemical substances throughout their life cycle.



- 01
- 02**
- 03
- 04
- 05



Circular economy

Efficient raw material consumption

For efficient use of reagents, Aigües de Barcelona promotes initiatives aimed at making operational improvements and digitising processes in order to optimise raw material consumption.



Work is being done in the following areas:

Continuous process monitoring

Progress has been made in digitising processes making it possible to adjust the addition of reagents in real time depending on the characteristics of the water:

- **Production area:** the addition of the main reagents is corrected depending on key parameters such as pH or cloudiness, improving efficiency at each stage of treatment.
- **Treatment area:** addition is made based on real-time readings or laboratory results. Innovative systems are also being developed, such as autonomous detection by image in processes where there are no specific probes on the market.



01

02

03

04

05





01

02

03

04

05

Analysis of new treatment processes, reagents and technologies

New solutions to move forward to a more efficient use of reagents in potabilisation and the treatment of waste water::

- **Production area:** the incorporation of potassium permanganate as a pre-oxidant at the Sant Joan Despi DWTP makes it possible to optimise the process and reduce chlorine dioxide consumption. The new electro-chlorination facility also ensures the self-supply of sodium hypochlorite, reducing the use of chlorine gas and the associated risk.
- **Treatment area:** technological changes are promoted to replace chemical processes with biological processes, especially in deodorisation. In this context, the construction of a new biological deodoriser has begun in the sludge line at the Baix Llobregat WWTP. It is due to come into service in 2026. Methanol has also been replaced as a carbon source in the denitrification process at the Montcada and Sant Feliu WWTPs by the product Brenntaplus VP1, which is considered not to be hazardous, maintaining the same results in the quality of the treated water and reducing the risks associated with its use.

Production reagent consumption	2025
Water line production reagents. Conventional treatment (kg)	7,473,624
Water line production reagents. Advanced technologies (kg)	7,915,117
Water line production reagents. Final disinfection (kg)	292,548
Sludge line production reagents (kg)	559,058
Total reagents at DWTPs (kg)	16,240,347

Treatment reagent consumption	2025
Water line treatment reagents	10,027,970
Sludge line treatment reagents	3,097,100
Deodorisation line treatment reagents**	1,376,102
Total reagents at WWTPs (kg)	14,501,172

It must be noted that the volume of reagents used inherently fluctuates because of the need to adapt their addition to the variable characteristics of the intake water at our facilities.





Waste management based on the circular economy



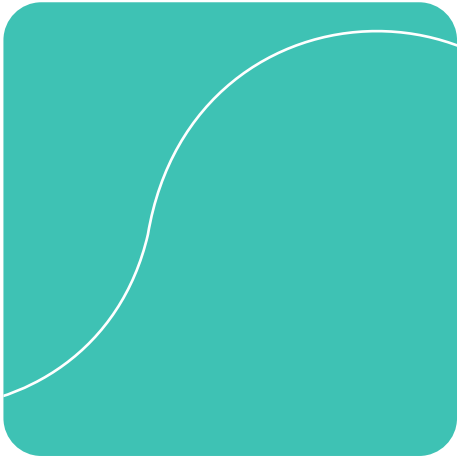
Pedro Rosino.
Head of
Ecofactory Waste
Management

”

In line with our sustainability and circular economy policy, we have managed to make progress with one of our historic challenges: the management of process waste from ecofactories, which, until now, has gone to landfill because of a lack of viable alternatives. In 2025, after a project begun in the previous financial year, we have achieved recovery percentages of above 70% in treatment sands, and this is projected as a structural solution for the future.

This initiative has made it possible to turn a flow of complex waste into a usable resource by recovering the inorganic fraction to produce aggregates. These materials are used for making concrete for screeds, slabs and other applications in civil engineering. Thanks to this alternative, the recovery percentage for all waste in the ecofactories section exceeded 98% in the last financial year.

We continue to develop physical and chemical conditioning solutions that will give the sands better characteristics to expand and diversify their possible final uses. At the same time, we keep several lines of work active to explore alternatives



01

02

03

04

05

to landfill for screening waste, reducing its dampness at origin with the aim of using it in materials or to create energy.

Overall, this progress shows our firm commitment to applied innovation and continuous improvement and consolidates a management model that turns operational challenges into tangible opportunities to generate environmental value.

”





01

02

03

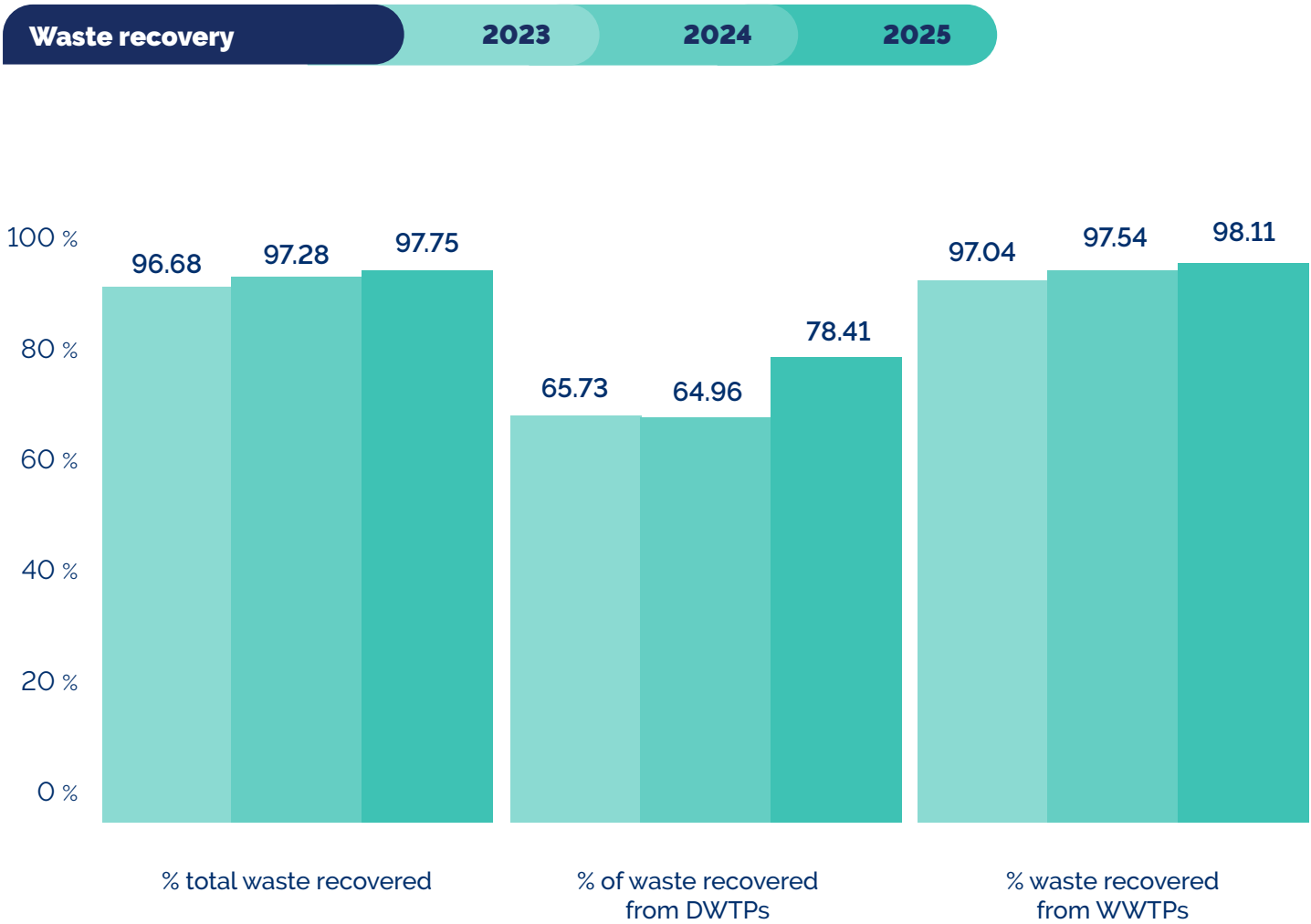
04

05

We prioritise resource optimisation through **circular economy strategies** that minimise environmental impacts. We see **wastes as resources** and apply a management hierarchy based on **reduction at origin, reuse and recovery**, incorporating **carbon and water footprint criteria** and gradually abandoning unsustainable ways. We promote the **recovery of energy and materials, industrial symbiosis**, the reduction of waste going to landfill and the integration of **ecodesign and green purchasing** criteria.

In 2025 we systemised waste management by **standardising operational procedures**, with two main goals: **to ensure regulatory compliance and to strengthen the organisation's circular economy culture**. Most important among the milestones achieved was the establishment of a single waste inventory (hazardous, non-hazardous and ADR-Agreement on Dangerous GoSDG by Road), the adaptation to the new labelling established by Act 7/2022, with the incorporation of best practices, regulatory compliance concerning ADR and specific training for workers. This initiative is in line with the **ISO 14001** environmental management system.

In 2025, the company **recovered 97.75% of the waste managed in WWTPs and 78.41% of the waste managed in DWTPs**.



Recovery of screening and desanding waste

Recovery of desanding sand to obtain aggregates began in 2024, gradually replacing landfill. During 2025, this solution was consolidated for most of this sand, **with more than 70% recovered**, helping to **reduce waste for controlled disposal** and to preserve natural resources. The aim is to achieve **more than 95% of material recovered in 2026**.

Alongside this, alternatives for **recovering energy from screening waste** are being studied, either to produce **SRF (Solid Recovered Fuel) for cement works** or through direct management at existing local facilities.



Recovery of 100% of the sludge produced in WWTPs

In 2025, **all the dehydrated sludge generated** in the metropolitan area WWTPs was taken to undergo **recovery** processes. Digested sludge is applied directly in agriculture during the authorised periSDG, while the rest is managed through **composting and biomethanisation**.

Aigües de Barcelona encourages **innovative solutions aimed to promote the circularity of resources and the decarbonisation of the region** through innovative projects focusing on sustainable waste management, energy production and the reuse of materials.



The following measures are the most important:

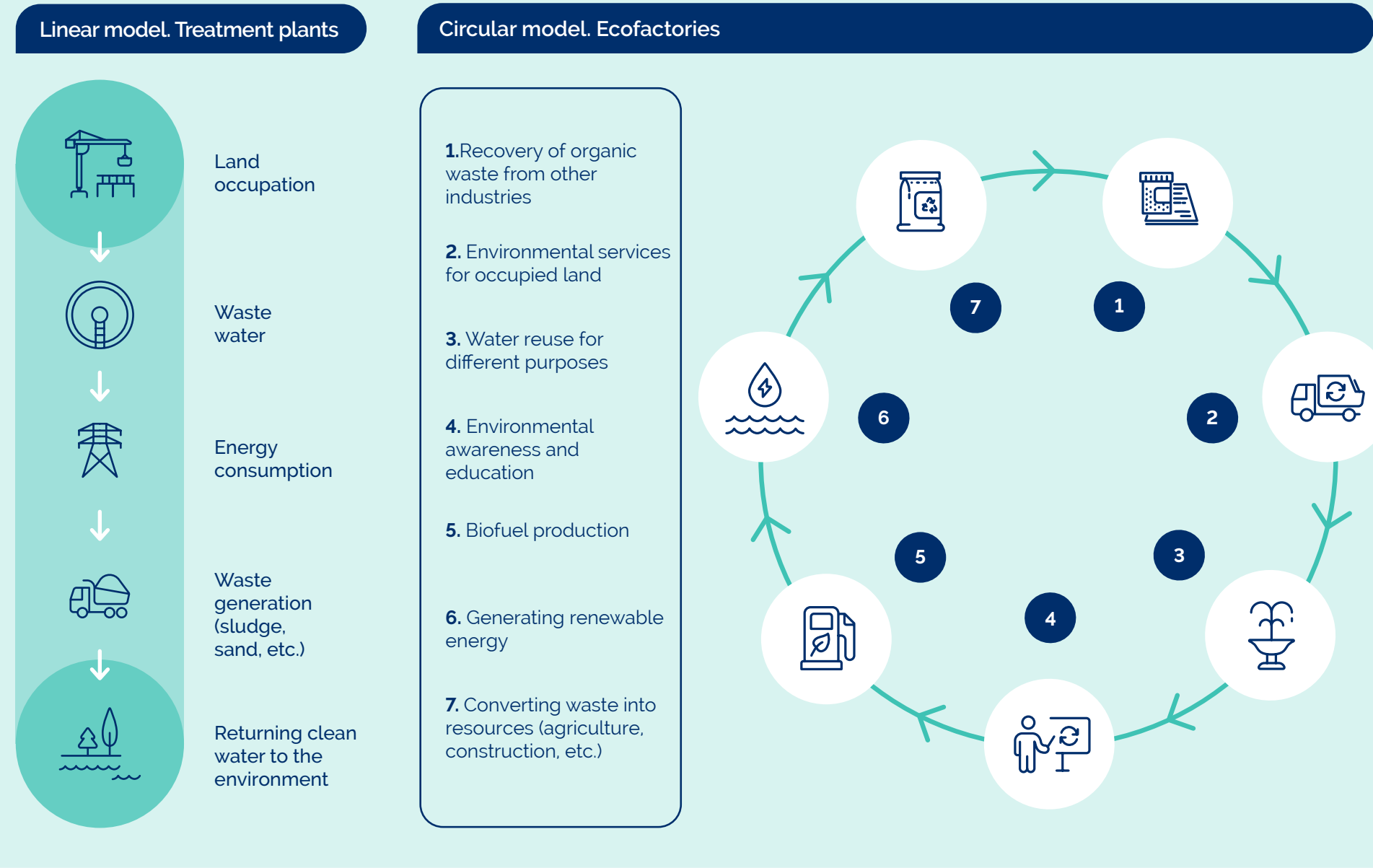
- **SEMPRE-BIO project:** part of the European Horizon project, it involves incorporating an innovative technology for biologically biomethanising the CO₂ into biogas by combining it with renewable hydrogen. This solution will make it possible to recover even more biogas and contribute to decarbonising metropolitan transport. The model developed at Baix Llobregat can be replicated at more than 20 urban treatment plants in southern Europe, strengthening the role of the ecofactory as a leader in innovation and energy transition in the water cycle.
- **Sludge platform at the Baix Llobregat WWTP:** an infrastructure is being developed there to receive and rehydrate undigested sludge from the Besòs WWTP with the aim of increasing biogas generation and reducing the amount of sludge sent for composting outside Catalonia, reducing emissions associated with transport. The aim is for the sludge platform to come into service in June 2026.
- **Codigestion at Sant Feliu de Llobregat WWTP:** the incorporation of liquid waste from the agrifood industry as cosubstrates is planned, which will make it possible to increase biogas production and improve the facility's energy efficiency.
- **InDENSE system at the Baix Llobregat WWTP:** the implementation of a densified biomass system to increase nitrogen treatment capacity is being promoted. This will make it possible to optimise the activated sludge systems and strengthen the performance and reliability of the process without the need to expand the existing infrastructures. This system is at the installation phase and it is due to come into operation in 2026.



- 01
- 02**
- 03
- 04
- 05

Waste circularity is possible: ecofactories

Ecofactories represent a step forward in the **transition to a circular model** of the water cycle. These facilities not only treat wastewater, they also recover resources, generate energy and minimise environmental impact. Aigües de Barcelona has turned several of its WWTPs into **ecofactories**, promoting innovative projects to maximise reuse and sustainability.



What is an ecofactory?

An ecofactory is a plant for **transforming waste water into resources**. As a self-sufficient, environmentally friendly centre it is based on the principles of sustainability and the circular economy and it meets three basic criteria: it meets its own needs, it generates a positive environmental impact and it contributes to collective well-being.

The big challenges of this initiative include water reuse, energy self-sufficiency, circular waste management, turning it into new resources, codesign, cocreation, knowledge exchange and being a leader in these values through new shared value creation models.



01
02
03
04
05



Conservation of the environment and biodiversity



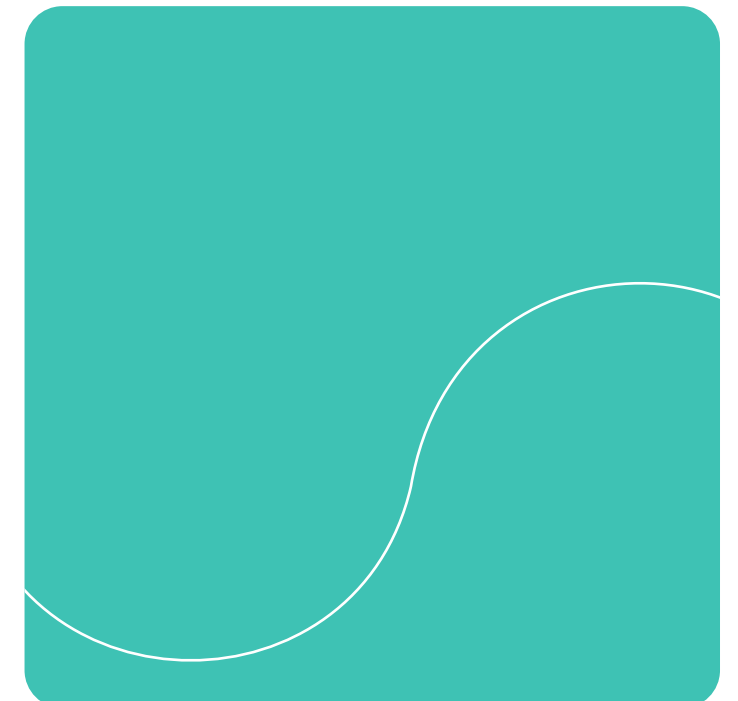
01

02

03

04

05





The balance of ecosystems largely depends on sustainable management of natural resources. In this context, Aigües de Barcelona integrates the **preservation of natural heritage and biodiversity** into its environmental strategy, with the aim of minimising the impact of its activities and creating a positive impact on the environment.

Biodiversity and Natural Capital Plan

For some years, the company has been promoting measures biodiversity at its facilities, including the use of **native plant species**, the **ecological management of open spaces**, **eliminating plant protection products**, **controlling invasive species** and **installing wildlife refuges**.

In September 2025, the company's Executive Committee approved the **Biodiversity and Natural Capital Plan**, which sets out criteria and priorities to guide the company's actions in this area. The plan makes biodiversity an across-the-board element of corporate strategy and lays down specific lines of action for progress in the connection between **water and biodiversity**, incorporating stakeholders views and the environmental context of the region.

The plan was launched in December at a meeting where goals, responsibilities, monitoring indicators and an implementation schedule for 2026 were all agreed.



RegeneraVerd pilot project

The innovation project **RegeneraVerd** was completed in 2025 at the **Gavà-Viladecans WWTP**. The aim was to quantify the positive impact on biodiversity and ecosystem services of naturalising open spaces at an industrial facility.

The main measures were:

- **Planting 500 m² of flower meadows**, replacing conventional grass with native plants with low water requirements to encourage pollinators and local wildlife.
- **Regenerating 500 m² riverbank woodland** in the protected area of the Llobregat Delta (Natura 2000 Network), eliminating invasive species and restoring habitats for native wild fauna.

The project has allowed progress in increasing natural capital and assessing the environmental benefits associated with naturalisation.



01

02

03

04

05



Monitoring biological sounds and biodiversity studies

During 2025, a system of **biological sound sensors** was rolled out at the Montcada i Reixac and Gavà-Viladecans WWTPs to improve real-time monitoring of birds and reinforce citizen science activities.

The analysis of the data obtained makes it possible to draw up **Alpha biodiversity studies**, including species inventories, analyses of the wealth and relative abundance of species, calculation of diversity indices and assessment of the state of conservation of ecosystems.

Wildlife refuges and urban biodiversity

The company has installed **more than 70 nestboxes**, as well as insect hotels, butterfly gardens, biotrunks and other fauna support structures with the aim of compensating for the loss of habitats in urban environments.

Detailed information about the refuges installed at our centres can be found on our website:

<https://www.aiguesdebarcelona.cat/web/ab-corporativa/biodiversitat>



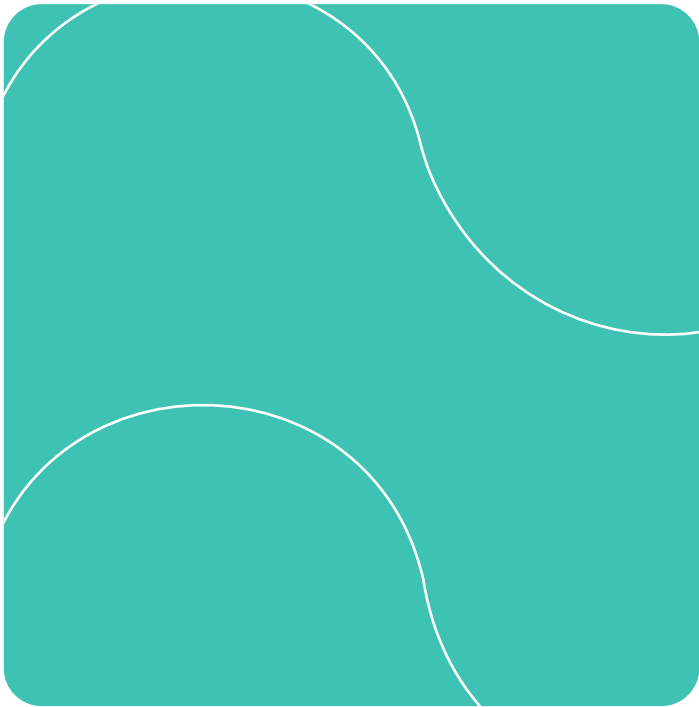
01

02

03

04

05



Training and awareness-raising

Biodiversity is also included in training and information initiatives. During 2025 the following were carried out:

- **Specialist webinars**, such as “Water and Biodiversity, a Vital Pairing” and “Reconnecting: Biodiversity as a Source of Life and Well-being”.
- **BiObserva volunteering days**, with biodiversity censuses and workshops on pollinators at the Montcada i Reixac WWTP.
- **Biobserva Cafes**, including a study on El Clot de Galvany and the presentation of the technical guide for designing butterfly gardens.
- Participation in the “Water and Soils” technical conference organised by the Professional Gardening Forum.

With this set of measures, Aigües de Barcelona is consolidating a management model including biodiversity, natural capital and ecosystem services as structural core elements of its environmental strategy.



SANT JOAN DESPÍ DWTP
15 different species live there

63 nesting pairs of house sparrow and tree sparrow



2 ha butterfly garden



Hoopoe (nesting)



Mason bee in the insect hotel



22 bee orchid (*ophrys apifera*) plants



Wood pigeon



Serin



Blackbird



Magpie



Swift



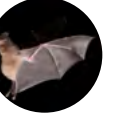
Turtle dove



Starling



Hedgehog



Bat



FINESTRELLES STATION
8 different species live there

SQUIRREL
The installation of a photo-trap camera has allowed us to observe how the red squirrel (*Sciurus vulgaris*) enjoys the recreation area and the feeder we have at the station.



Coal tit



Black redstart



Crested tit



Turtle dove



Wood pigeon



House sparrow (nesting)



Hawk moth

(*) Here are some examples of the biodiversity we find at our facilities.





01

02

03

04

05

Naturalisation of the headquarters of Aigües de Barcelona

The headquarters of Aigües de Barcelona, built between 2004 and 2006, has plenty of green roofs, one of which had an ornamental lake. Because of the need to renew the waterproofing of this roof once it had reached the end of its useful life, it was decided to replace the lake with a new **green roof**.

This measure corresponded to criteria of sustainability and environmentally optimising the space.

The new garden area helps increase urban biodiversity and provides various ecosystem services, such as improving the air quality, reducing the water footprint, mitigating the heat island effect, retaining CO₂ and encouraging pollination.

This measure is in line with local and metropolitan strategies to promote urban green infrastructure as well as the commitment to seek **solutions based on nature**, which both help preserve biodiversity and mitigate and adapt to climate change. At the same time, they make it possible to generate new outdoor areas for workers.

For the materials, sustainability and circularity criteria were applied. The new waterproofing is based on a green membrane free of plasticisers and heavy metals. The existing edge stones were reused, mostly in situ, and only the necessary replacements were made. The new pieces incorporate photocatalytic technology that helps reduce air pollution. Meanwhile, the substrate used in the green areas is of recycled origin, including crushed ceramic waste.

In addition, the old lake recirculation tank has been reused to **retain and reuse rainwater** for watering, giving it a new use in the system.

The garden has been designed using native species with low water requirements and with pollination capacity operating as a refuge for different species in order to promote biodiversity and the creation of new habitats, especially for insectivorous fauna.

Finally, work is going on to quantify the benefits associated with the measure, particularly in terms of increasing natural capital and reducing the water footprint.





01

02

03

04

05



03

Compromiso con la sociedad



Meritxell Farré.
Customer,
Social Action
and Participation
Manager at
Aigües de
Barcelona



“

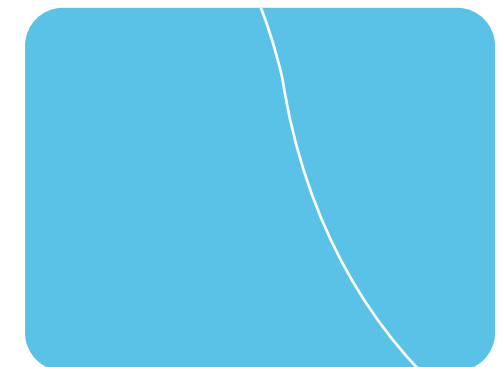
In 2025 we promoted many initiatives within the Social block, but I would particularly like to highlight the project to migrate towards a new CRM, allowing us to make a qualitative leap in customer care via a true omnichannel approach, a 360° view of the customer and faster processing of customer experience matters.

Considering that we supply water to a population of more than three million, this was a change that could not be put off, as the system will allow us to offer a more personalised service to all our clients and to enable a real-time notification mechanism.

Beyond the new CRM, we have continued to listen to our customers. The Active Listening model has allowed us to carry out more than 435,000 surveys, maintaining a very high level of public satisfaction: 7.72 out of 10. As well as the digital commitment, we want to ensure an inclusive service, renewing our AENOR certificate for attention to elderly people and people with disabilities, with 100% accessible offices and providing our service in languages such as English, Mandarin, Arabic, Urdu and sign language.

Beyond our customers, we want to be a driving force for social change in our districts. The context calls on us to do this: the increase in inequalities, increasingly chronic poverty and the school drop-out rate in the metropolitan area are alarm signals that force all social agents to act to protect the population's welfare.

That is why we have supported **68,043 families** with the social tariff allowing a total of 13.1 million euros in discounts. Through the **Llars a Punt** programme, we have taken a step further and repaired 19 leaks in vulnerable homes (using





social inclusion companies to do this) and cancelling 28,000 euros in debt. Alongside this, we have promoted the autonomy and inclusion in the job market of people in vulnerable situations, with initiatives like the **ONA programme** (with almost 200 participants) and the **Green Jobs** programme, which has seen 60% of participants getting work. These actions, together with other initiatives, have allowed us to reach the most vulnerable groups.

For us, commitment to people also means **educating them and raising their awareness** of the value of water. In 2025, the **Water Museum** involved 41,855 children and young people in educational activities, and we took the **Water Space** to 32 districts and municipalities. With the **SISME** programme, we reached almost 9,000 students from 24 schools to promote healthy habits and tap water consumption.

Workers are also one of the most important stakeholders for Aigües de Barcelona. For this reason, over the year we continued promoting the Fairness Culture programme as well as giving training in occupational health and safety, with the aim of reaching zero accidents. We also rolled out the Well-Being Portal which has contributed very positively to improving the quality of life of the people involved in it.

Fairness, diversity and equality continue to be essential supports for talent management. 2025 was outstanding for the considerable incorporation of young talent and we have continued to implement more than 80 work-life balance measures. The wage gap was kept at very low levels.

Once again, the citizens of the metropolitan area of Barcelona have continued to consume water responsibly at levels below 100 l/person/day. This shows public awareness of the need to preserve such a scarce resource.

Ultimately, all the effort and change we made in 2025 serves to confirm something that makes us unique and guides our everyday work: being an organisation of people working for people.

”



01

02

03

04

05





Aigües de Barcelona's activities have a high social impact considering the essential nature of the service it provides and its direct impact on the everyday lives of people and the development of the metropolitan region. For this reason, the company also sees sustainability as a commitment to the **people, communities and the environments** it has relations with, and it integrates this social dimension across the board into its activities and decision-making.

From this point of view, it promotes action based on close relationships, active listening and work with stakeholders, promoting initiatives aimed at contributing to collective well-being, social and community development, and water and green transitions with fair criteria. This commitment takes the form both of equal access to the service and projects to promote inclusion, social innovation, environmental education and improvements in quality of life, paying particular attention to **vulnerable people and groups**.

This way of looking at the service is also developed through dialogue and cooperation with authorities, social bodies, schools and colleges, businesses and other agents in the region with the aim of generating **shared** value and contributing to a more resilient, inclusive and sustainable metropolis.

This responsibility also extends to **workers**, an essential element for making progress towards the company's aims. For this reason, Aigües de Barcelona works to promote **safe, healthy, fair environments**; promote the development of talent; and consolidate an organisational culture based on well-being, participation and co-responsibility. The aim is for this culture to achieve ever-deeper integration of social impacts in the organisation's everyday behaviour and decisions and the measures it implements.



01

02

03

04

05

Customers, at the centre of the service



In a context marked by the water emergency and digital transformation of public services, Aigües de Barcelona is reinforcing a **customer relations model based on closeness, transparency and anticipation**. Placing them at the centre is not merely a declared principle, it is an operational criterion that guides decision-making, the configuration of customer service channels and the protection of vulnerable groups.



In an increasingly digitised environment, **we have made progress in transforming our customer service channels, incorporating technological solutions making it possible for us to simplify transactions, streamlining processes and bringing us closer to users.** This development is being carried out through the **Amb Tu** programme, structuring our customer care model around three core principles:

- **Customers, at the centre**, as the key factor in all decisions and processes.
- **Digital and always accessible**, ensuring a streamlined, secure relationship with permanent availability.
- **Inclusive, diverse customer care**, with a specific commitment concerning situations of vulnerability.

The sustained increase in customer numbers reflects demographic developments in the region and creates a proportional increase in consumption.



ESRS 2 SBM-1, ESRS 2 SBM-2

The diversity of types of supply makes clear the company's responsibility towards different user profiles – from households to economic activities and public services – and reinforces the need for a customer service model adapted to different situations.

Development of customer numbers



Number of supplies

	1,283,271 households
	8,466 businesses
	51,554 communities of residents
	147,596 shops
	10,930 municipal services



01

02

03

04

05

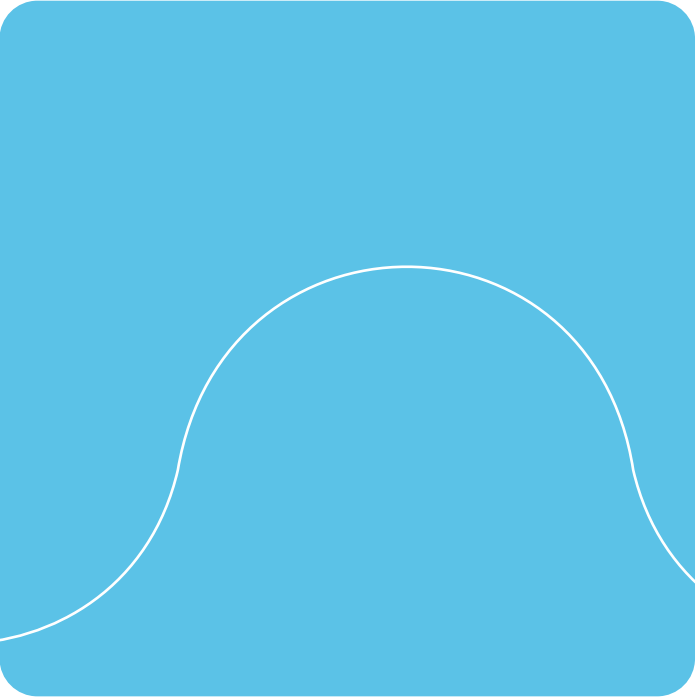


An accessible,
omnichannel customer
care model

We reaffirm our commitment to customers, guaranteeing a standard quality experience via all available channels. The **omnichannel approach** is a distinctive element of our service, making it possible to adapt to each user's preferences and needs.

The customer care model currently includes:

- **Free 24/7 helpline** for breakdowns.
- **Helpline for business operations** from Monday to Friday, 8am to 8pm, with a free option.
- **Four physical offices** offering personalised advice.
- **A travelling mobile office** providing service to 19 municipalities where Aigües de Barcelona does not have a permanent office.
- **Customer area on the website** for carrying out procedures and dealing with queries online, in a secure, streamlined way.
- **Corporate website with self-managed content**, including an intelligent chatbot providing immediate answers to frequently asked questions.
- **Customer area mobile app**, to manage contracts and the main procedures from a mobile device.



This ecosystem of channels ensures permanent accessibility, reduces unnecessary travel and promotes a more efficient relationship with the public although a personalised service is available when necessary.



- 01
- 02
- 03**
- 04
- 05



Closeness
and trust



Julià Tortajada.
Head of Customer
Projects

//

**Customers at the centre of the service:
closeness, trust and the leap to Salesforce**

In the Customer Division we have a clear strategic goal: the satisfaction of our customers. To achieve this, it is essential to put people at the centre of our service, promoting closeness and trust in every decision we make. With this premise, the implementation of the Salesforce Service Cloud is entirely in line with our vision, representing a true qualitative leap in customer care processes.

The core of the project has been thinking, from the very beginning, about the customer experience, with the aim of improving both the service we offer and the day-to-day relationship they maintain with the company. To achieve this, we have consolidated a true omnichannel approach that gives us a 360-degree vision of customers and their contracts. This is translated into a more streamlined, coherent, fluid service, avoiding the need for users to repeat the same information in different channels or to different agents and making it easier to continue procedures at exactly the same point where they had been left.

This new ecosystem not only modernises our technology, but it is also the result of listening to our customers' real needs. Thanks to this change, we have incorporated new customer relations channels such as WhatsApp, we have strengthened the Customer Area and we have designed closer and more inclusive processes with specialist attention and preference for people over 65 when making appointments. Ultimately, with Salesforce we strengthen our commitment to offer an efficient, accessible service focused on each customer's needs.

In addition, this platform prepares us to move forward in a streamlined way in incorporating the new capabilities of artificial intelligence, such as Agentforce, which should allow us to automate low added value procedures, streamline responses and resolve the simplest and most commonly recurring interactions more efficiently. In this way, our teams will be able to devote more time and more quality to the times when personal attention provides a differential value, especially when a customer needs listening, support and empathy.

//



01

02

03

04

05



Putting customers at the centre means structurally integrating their voices in decision-making and the continuous improvement of the service. At Aigües de Barcelona, the systematic assessment of the customer experience is a key tool for identifying opportunities to improve and prioritising the attributes that generate greater value for users.

In 2025, the **Active Listening** model, begun in 2022, was consolidated with its implementation in all customer care channels: telephone, website, physical offices, video calls and mobile office. The system also includes the ratings associated with the outgoing calls made by the company to resolve particular cases. This complete coverage allows us to have a full, real-time view of perceived quality at each point of contact.

In 2025, a total of **435,882 Active Listening surveys** were carried out, with a response rate of 32.74%. The ratings are recorded on a platform that provides immediate analysis of the results and quick detection of possible incidents.

This system is complemented with the **annual survey on the service**, which analyses customers' overall perception of the service provided, consumption habits, perceptions of water and the prioritisation of the most important attributes. In 2025, the overall satisfaction index was **7.72 out of 10**, putting Aigües de Barcelona among the service companies most highly rated by the public in the Barcelona metropolitan area.

Development of customer satisfaction



Active listening surveys (2025)

Channel Overall	Cumulative NSS value*	65.54%
	Satisfaction with the procedure (out of 5)	4.54
Channel Phone calls	Cumulative NSS value*	66.76%
	Satisfaction with the procedure (out of 5)	4.55
Channel Visita	Cumulative NSS value*	57.63%
	Satisfaction with the procedure (out of 5)	4.58
Channel Website	Cumulative NSS value*	32.51%
	Satisfaction with the procedure (out of 5)	4.19

(*) The Net Satisfaction Score (NSS) index is calculated as the difference between the number of people who are very satisfied with the experience (giving a score of 9 to 10) and the number of people who are dissatisfied or very dissatisfied (giving a score between 0 and 6) as a percentage of total replies. The result is a cumulative value for the whole year.

Sector dialogue and specific channels

Quantitative listening is reinforced with spaces for structured dialogue with groups linked to the service, with the aim of adapting channels and simplifying operational relationships:

- Meetings with official bodies, arbitration boards, consumer bodies and Municipal Consumer Information Offices (OMICs).
- Working sessions with the main installers' guilds, including the Barcelona Guild, making it possible to set up a specific service channel for this group.
- Working groups with the Barcelona Association of Property Administrators and establishment of a dedicated channel.
- Sessions with major consumers and major customers, with the establishment of an exclusive channel to improve efficiency in managing their procedures.



Proactive measures and simplification of processes

The continuing analysis of satisfaction makes it possible to activate rapid response mechanisms in situations of dissatisfaction. A specific team contacts customers in cases detected as unsatisfactory or not resolved despite several interactions intended to put things right.

Preventive actions are also carried out, such as proactive contact if there are significant consumption increases that could result in a complaint about a leak, offering advice and alternative forms of management.

Alongside this, in 2025 improvements in contract processes were implemented, including sign-ups, cutting off the supply, and changes of name. The aim is to simplify procedures, reduce the documents required and streamline the periSDG for completing them.



01

02

03

04

05





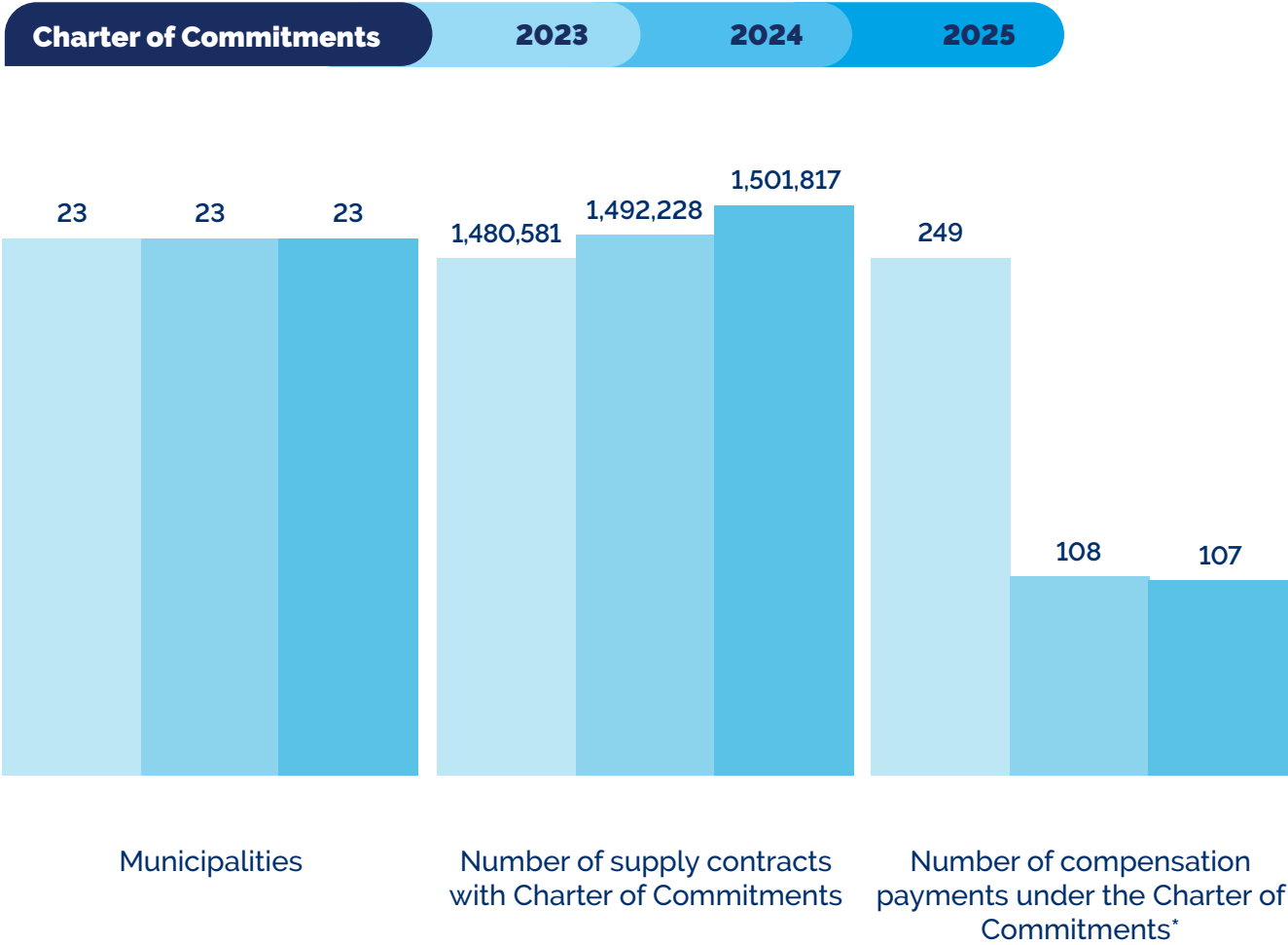
The Charter of Commitments

The levels of efficiency in the service provided by Aigües de Barcelona not only constitute internal indicators for continuous improvement, they are also made public in an exercise in transparency via the **Charter of Commitments**.

This document lays down specific quality standards and response deadlines that the company explicitly promises customers it will adhere to. The most important commitments include:

- **Response to complaints about water quality** within 24 hours.
- **Sticking to agreed appointments.**
- **Installing measuring equipment** within four working days.
- Response to complaints within a maximum of 10 days.
- **Guarantee of correct meter readings.**
- **Immediate warning when excess consumption is detected.**
- **Immediate completion of the most common commercial transactions**, such as a change of account holder, issue of duplicate bills or updating details.

With this Charter of Commitments, the company goes beyond strict compliance with the service regulations and explicitly takes responsibility for the advertised quality standards. If it is breached there is financial compensation for customers which, in certain situations, is applied proactively, without them having to ask for it.



(*) 2025 saw a stabilisation in the reduction observed in 2024 – a year when there was a significant reduction in compensation under the Charter of Commitments as a result of actions implemented to improve response times in checks and expand the availability of appointment times.

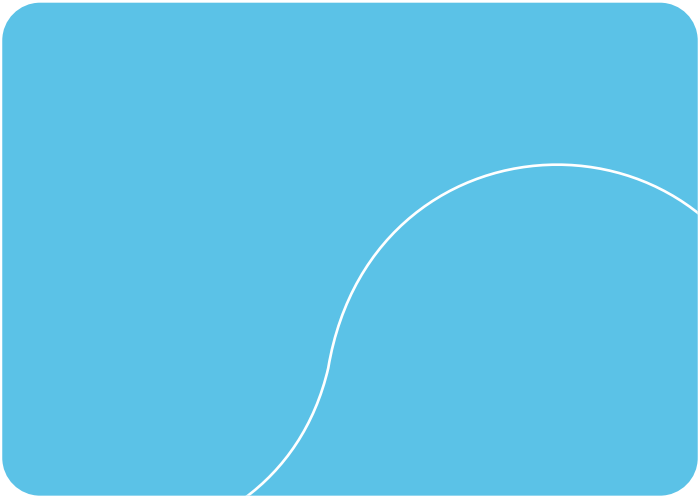


Commitment to inclusion and accessibility

We put people at the centre of our activity and work to ensure inclusive customer care that takes account of all types of vulnerability: economic, digital, difficulties in understanding, accessibility and those deriving from the risk of residential exclusion. The aim is to ensure that everyone, without exception, can access water under fair conditions.

To avoid any kind of barrier in relation to the service, we have specific measures specially aimed at the most vulnerable groups, including people and families with severe difficulties in keeping their home, or at risk of losing it:

- **Specific attention for people caught in the digital gap**, ensuring personalised, priority customer care.
- **Agents making the customer experience easier** in physical offices.
- **Priority attention for elderly people** in the offices, strengthened with specific training for all staff.
- **Multilingual attention**, incorporating, as well as Catalan and Spanish, English, Mandarin, Arabic and Urdu to overcome language barriers.
- **Video interpreting service in Catalan sign language** and 100% accessible offices for people with disabilities.



In 2025, this commitment to universal access to customer care channels led to various improvement measures:

- **Renewal of the AENOR certificate** accrediting the company as an organisation committed to caring for elderly people.
- **Consolidation of the multilingual helpline model**, expanding the times for attention in English within the commercial telephone attention period.
- **Renewal of the accessibility accreditation** of the four permanent offices, the mobile office and the corporate website.
- **Rolling out the clear and oral communications manual**, adapting telephone paths, arguments and customer care manuals, and particularly reinforcing communication aimed at people in vulnerable situations.



- 01
- 02
- 03
- 04
- 05

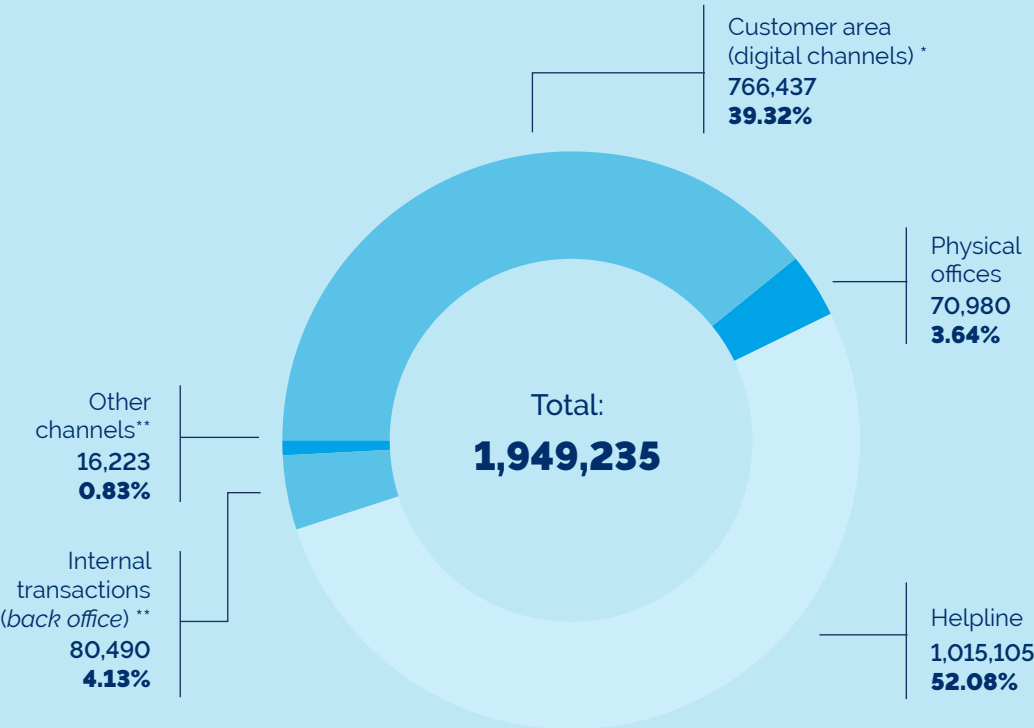


Transactions and complaints

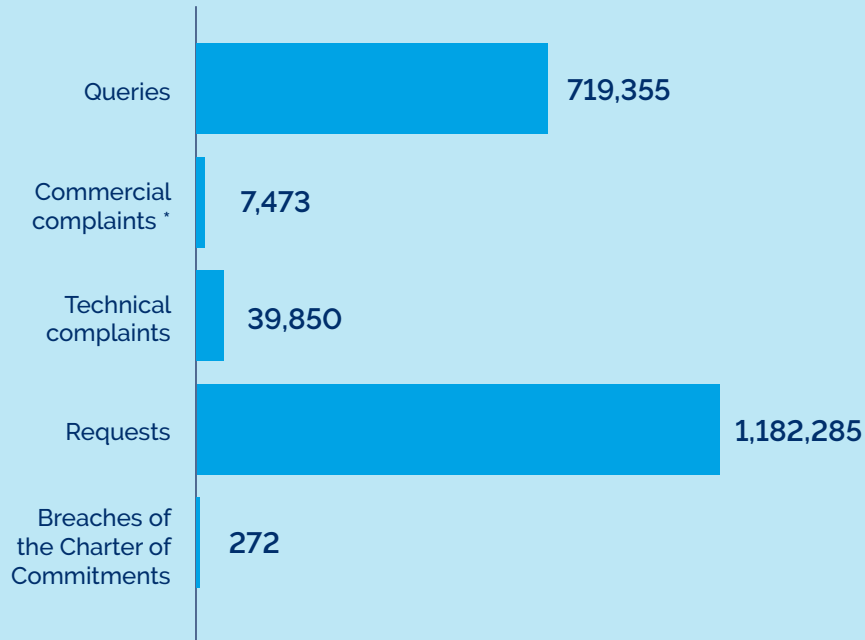
Transactions carried out via the different communication channels (OFEX, offices, helpline, etc.)*



Number of transactions* by channel



Number of transactions* by type (2025)



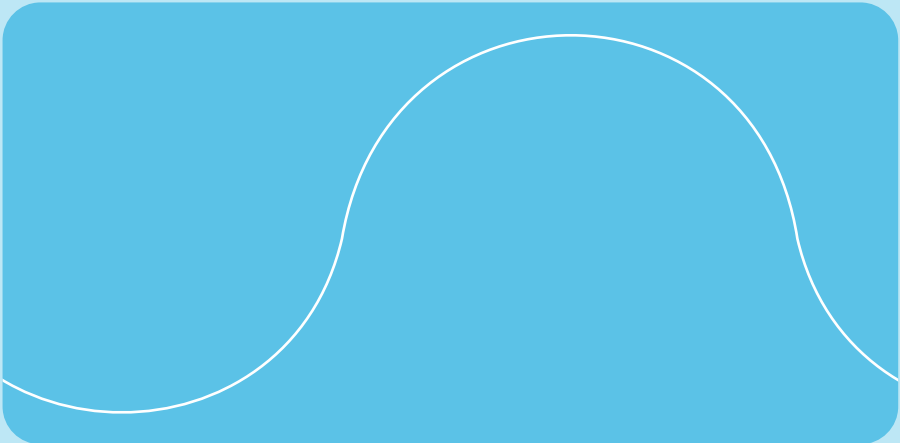
Technical complaints closed **



Complaints dealt with in less than 9 days ***



(*) The indicator of the response time to commercial complaints is calculated on a subset of the closed complaints, specifically those set out in the Framework Agreement: billed consumption, charges on the bill, operation of the meter, contractual terms and conditions and quality of service provided to the customer.



Customer adviser: mediation to achieve fair solutions

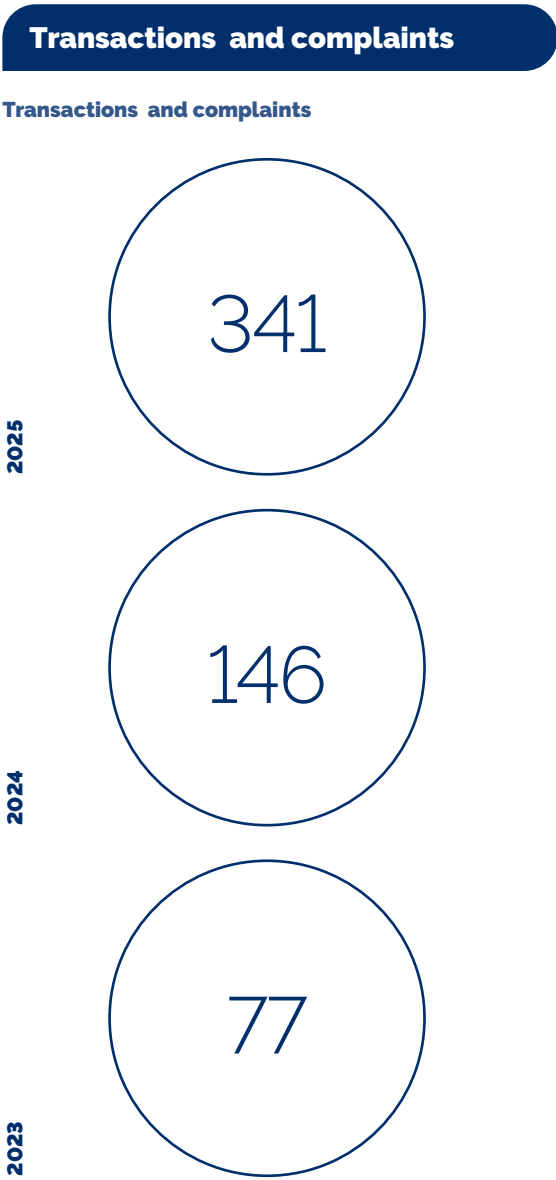
The figure of the customer adviser is intended to deal with and resolve customer complaints, free of charge, through a personalised and fully impartial analysis process. This duty is based on mediation between the customer and the company, promoting balanced solutions adapted to each situation.

The customer adviser maintains fluid dialogue with users and establishes alliances with public and private consumer protection bodies. This dialogue makes it possible to identify the main concerns related to the provision of the water service and to improve Aigües de Barcelona's adaptation to public expectations.

As well as resolving specific cases, the adviser draws up suggestions for improvement and recommendations on internal procedures with the aim of improving service quality and customer satisfaction.

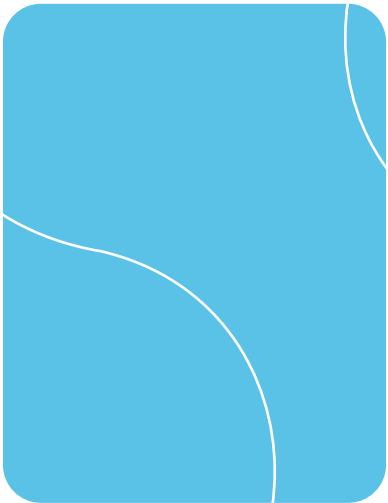
Detailed information on the way the adviser operates can be found on the website:

<https://www.aiguesdebarcelona.cat/ca/web/guest/el-teu-servei-daigua/assessor-del-client>



The increase in complaints received in the last two years is largely due to greater visibility of the role of the customer adviser, both in the complaints area of the website and in the information provided at the physical customer care offices and on the helpline.

Alongside this, there has also been a significant increase in complaints associated with the inclusion of waste charges (Metropolitan Waste Treatment Charge – TMTR and Waste Collection Charge – TRR) in water bills. For these headings, Aigües de Barcelona acts solely as a collection body – local councils have the direct powers to manage it.





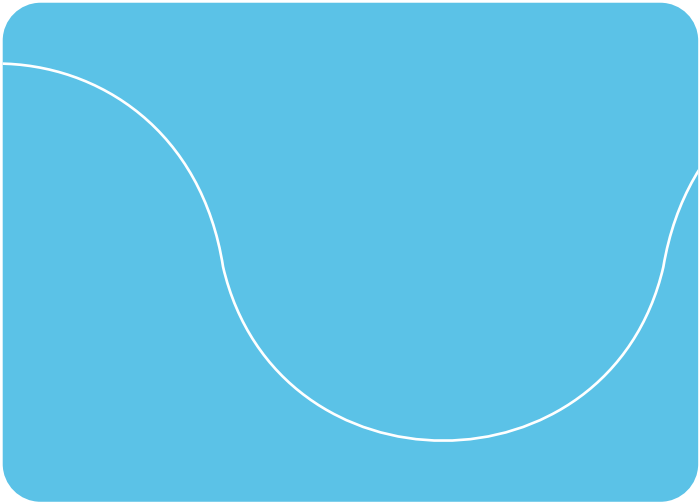
Digital and always accessible

The development of customer habits shows a growing preference for digital channels. This trend is reflected in the sustained increase in procedures carried out online and this encourages us to continuously strengthen our digital environments to ensure faster, more flexible and more efficient solutions.

In this context, one of the main aims is to increase the number of users registered in the **Customer Area** and promote uptake of **digital billing** as an alternative to paper bills. In 2025 there was a specific campaign aimed at already registered customers who had not yet activated digital billing with the aim to promote its use and make progress in digitising the service.

To reinforce this strategy, Aigües de Barcelona has a **mobile app** aligned with the Customer Area user experience allowing integrated contract management and ensuring the continuous updating of content and procedures.

In addition, in 2025 the use of **WhatsApp Business** has been consolidated for particular transactions, providing simpler experience routes and moving forward to a mature, integrated omnichannel approach.



ESRS 2 SBM-1, ESRS 2 SBM-2, ESRS S4-1, S4-2, S4-3, S4-5





Transforming the customer relations model

One of the key projects of 2025 was the implementation of the new **CRM (Customer Relationship Management) system**. The technological obsolescence of the previous environment (SIEBEL) posed operational risks and put limitations on its development capacity. For this reason, we have migrated to **Salesforce Service Cloud**, a VEOLIA Blueprint corporate tool in a SaaS (Software as a Service) environment and an international leader in customer relations management solutions.

This transformation represents a qualitative leap in customer care processes, with the establishment of a true omnichannel approach and a 360° view of the customer and the contract. We have also established our own switchboard, reducing dependence on external infrastructures in a critical process for the continuity of the service.



ESRS 2 SBM-1, ESRS 2 SBM-2, ESRS S4-2, S4-3

The most important operational improvements implemented are:

• Automatic customer identification on telephone contact and immediate access to their complete file, with the possibility of restarting transactions in progress.	• Downloading bills, including those corresponding to cutting off the supply, and direct access to bill notification without the need to enter the Customer Area.
• Recording and transcription of calls, allowing quality analysis using bots and AI tools to check compliance with customer care procedures.	• Transactional self-management of correspondence via the Customer Area.
• Automation of information about distribution incidents through telephone number recognition, without the need for an agent's involvement.	• Appointment booking priority for people aged over 65.
• Simplification of contract processes, integrating the transaction directly into the CRM and eliminating the need to access external base systems, with the consequent reduction in attention time.	• New digital channels like push notifications and WhatsApp.
• Restarting unfinished transactions without the need to provide all the information again.	• Sending unregistered customers notifications in the Customer Area.
	• New access profiles, including authorised third parties and property administrators.
	• Improving monitoring of the contracting of connections.



01

02

03

04

05

Water as an essential right

Water is an essential resource to ensure a decent life, and it must be accessible for all citizens. At Aigües de Barcelona we work to **guarantee universal access to the service**, especially in situations where economic or social factors could make access to it difficult.

To provide a response to these situations, we promote **support mechanisms and social programmes** aimed at making it easier to pay bills, reducing situations of vulnerability and promoting responsible and sustainable use of water.

Coordination with **municipal social services** and **energy advice points** is a key element in this area. This cooperation makes it possible to streamline and simplify procedures for people in vulnerable economic situations as well as detecting and quickly dealing with possible cases of difficulty.

Using these tools, we strengthen social cohesion and ensure that **everyone can access the service under fair and equitable conditions**, without leaving anyone behind.



Transactions and complaints	2023	2024	2025
Transactions and complaints	60,987	64,637	68,043
Tarifa social (M€) *	8.6	11.1	13.1

(*) The significant increase in the sum discounted in the social tariff is due, on one hand, to the updating of the tariffs approved since 2023 (as a result of the increase in the cost of water purchasing and other operating costs), and the increase in the number of families in vulnerable situations.



ESRS S4-1, S4-2, S4-3, S4-4, S4-5



Social tariff

The **social tariff** is a structural mechanism whose aim is to make it easier for vulnerable households to pay their water bills.

The measure represents a **100% discount on the service charge and bands 1 and 2 of the water supply item**, corresponding to the volume of consumption considered sustainable and responsible according to World Health Organisation (WHO) criteria. In this way, we ensure an affordable bill for basic domestic needs.

The following groups can apply for it:

- Families with all members unemployed.
- People who receive a minimum pension.
- People or family units in situations of economic vulnerability in accordance with the applicable standards or with reports from municipal social services proving the risk of residential exclusion.



Discounts for more than three people

Homes with more than three people registered as living there can have larger volumes of water included in the discounted bands. Consumption is divided into five progressive bands and the expansion allows them to consume more litres at lower prices.

This measure means a direct saving on the **water supply and water tax** items and it includes a reduction of 5% per additional person on waste collection (TMTR and TRR). Specific treatment is also established for households where people with more than 75% disability live.

Flexible payments

We have flexibility mechanisms aimed at everyone, such as changing the payment collection day. These are adapted to the needs of each case to make it easier for people to pay their bills.

Registrations without right of use

In accordance with the rules of the service, it is possible for people or family units at risk of residential exclusion to register for the service even if they cannot prove the right to use a home, provided that:

- They are registered as living at the address.
- They have a municipal social services report confirming a situation of risk and social emergency.

Transactions and complaints

2025



2024



2023



01

02

03

04

05



Protocols against energy poverty

There are currently **21 applicable protocols** and two in the process of renewal with different local councils to act in a coordinated way against energy poverty.

Support over excess consumption and leaks

In some households in vulnerable situations, excess consumption has been detected as a result of leaks or deficiencies in the internal installations that could cause a sudden, unjustified increase in the bill which would often be impossible for the affected families to afford.

For these cases, a specific support policy is applied: when a person or family in a vulnerable situation repairs the leak, **the affected bills are discounted at 100%**, leaving them in line with habitual or responsible consumption.

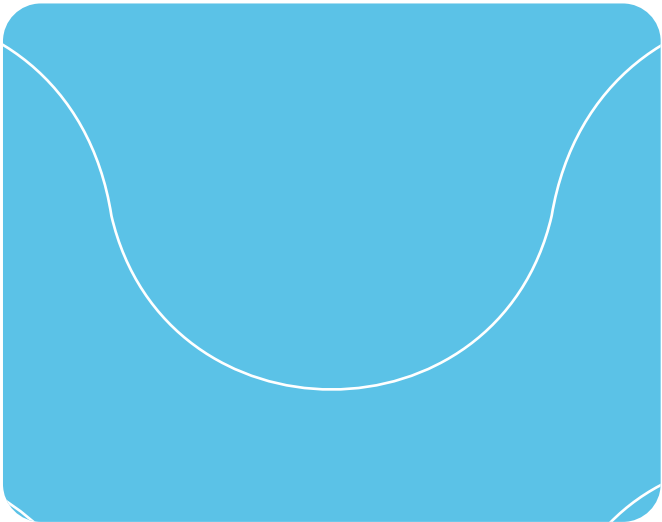
This ensures that people in vulnerable situations do not suffer the financial consequences of unexpected technical problems and encourages efficiency and responsible maintenance of domestic installations.

Llars a Punt project

The **Llars at Punt** programme is a social initiative promoted by Aigües de Barcelona to tackle water vulnerability in the metropolitan area.

The project offers financial and technical support to families with the social tariff affected by water losses due to the poor condition of domestic installations. Applications are processed via municipal social services or Energy Advice Points (PAEs).

It is currently active in the municipalities of Barcelona, Sant Adrià de Besòs and Badalona and the plan is to gradually expand it to other metropolitan localities.



01

02

03

04

05

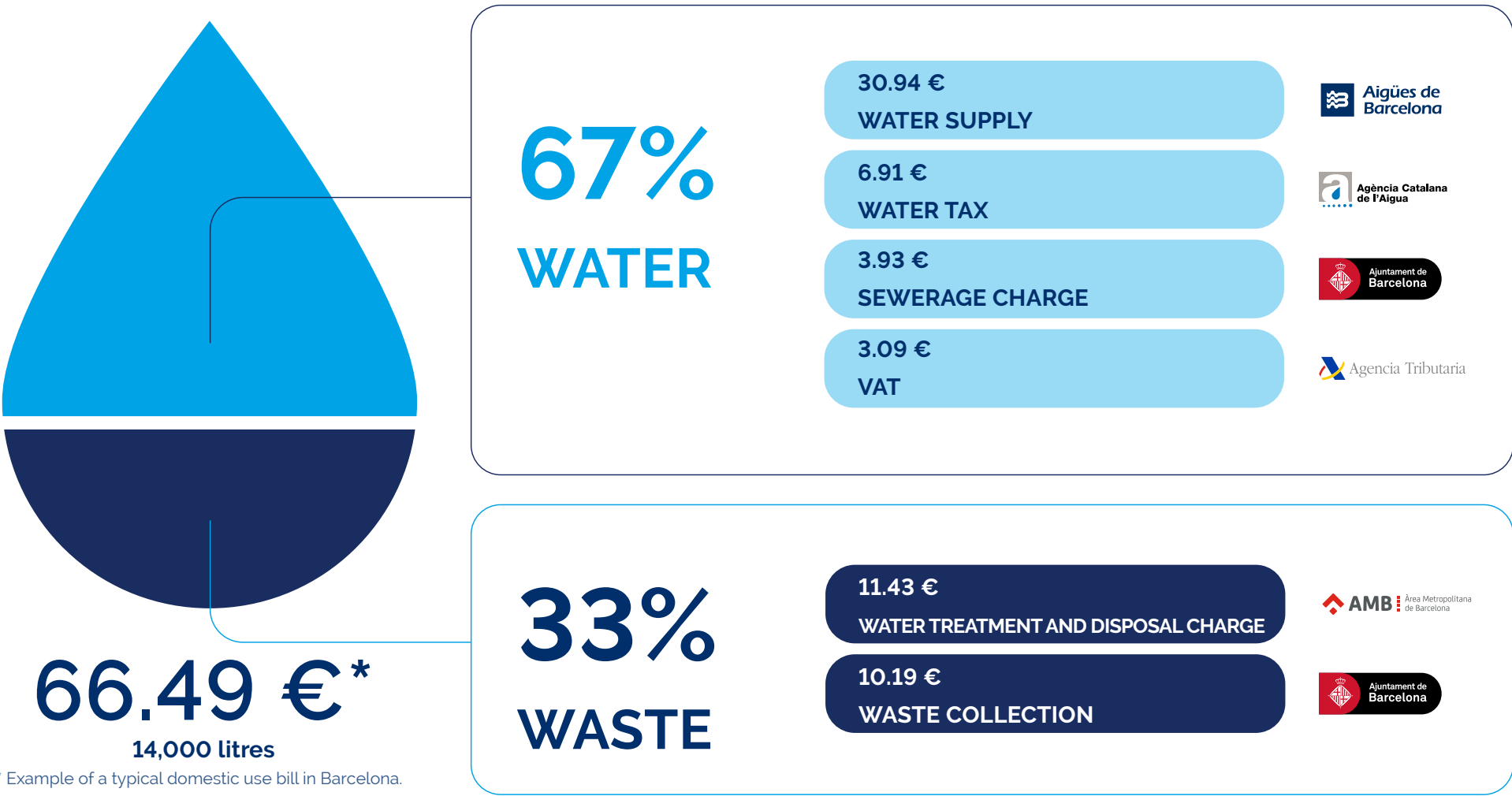


A clear, transparent bill for everyone

At Aigües de Barcelona, we want our customers to clearly understand **the breakdown of water supply** and the set of associated services. Although it is a complex process, we manage it efficiently to ensure quality, security and continuity, always with a firm commitment to responsible management of the integrated water cycle.

The water bill reflects not only the cost of water supply and consumption but also the taxes associated with the water cycle established by the local councils, the AMB and the ACA. It also includes other associated charges, such as those for waste management.

Making this composition visible helps strengthen **transparency and public trust and comprehension of the service.**



Debt development

2025 closed with an overdue debt of **€42,146,464**, representing an increase of 7.15% on the figure for December 2024. This has occurred despite the extraordinary cancellations made during the financial year: in April **€2,508,536** was cancelled followed in **November by another €1,243,187.**

By types of supply, overdue debt in the **domestic** sphere increased by 5%, while in **commercial and industrial supply** the increase was **33.6%**, demonstrating more acute pressure in this segment.

Meanwhile, the number of contracts with overdue debt fell by **3%** compared to the previous year, moving to **92,459 contracts** at the end of 2025.

This development indicates a higher concentration of outstanding debt on certain contracts while making clear the need to continue strengthening the monitoring and preventive management mechanisms.

01
02
03
04
05

People, at the centre of the organisation



In an essential sector like water, talent management has a strategic, social dimension. **Guaranteeing operational continuity, anticipating the generational transition and strengthening the digital and environmental skills of the workforce are key elements** to ensure a resilient, quality public service for the metropolitan region.



01

02

03

04

05



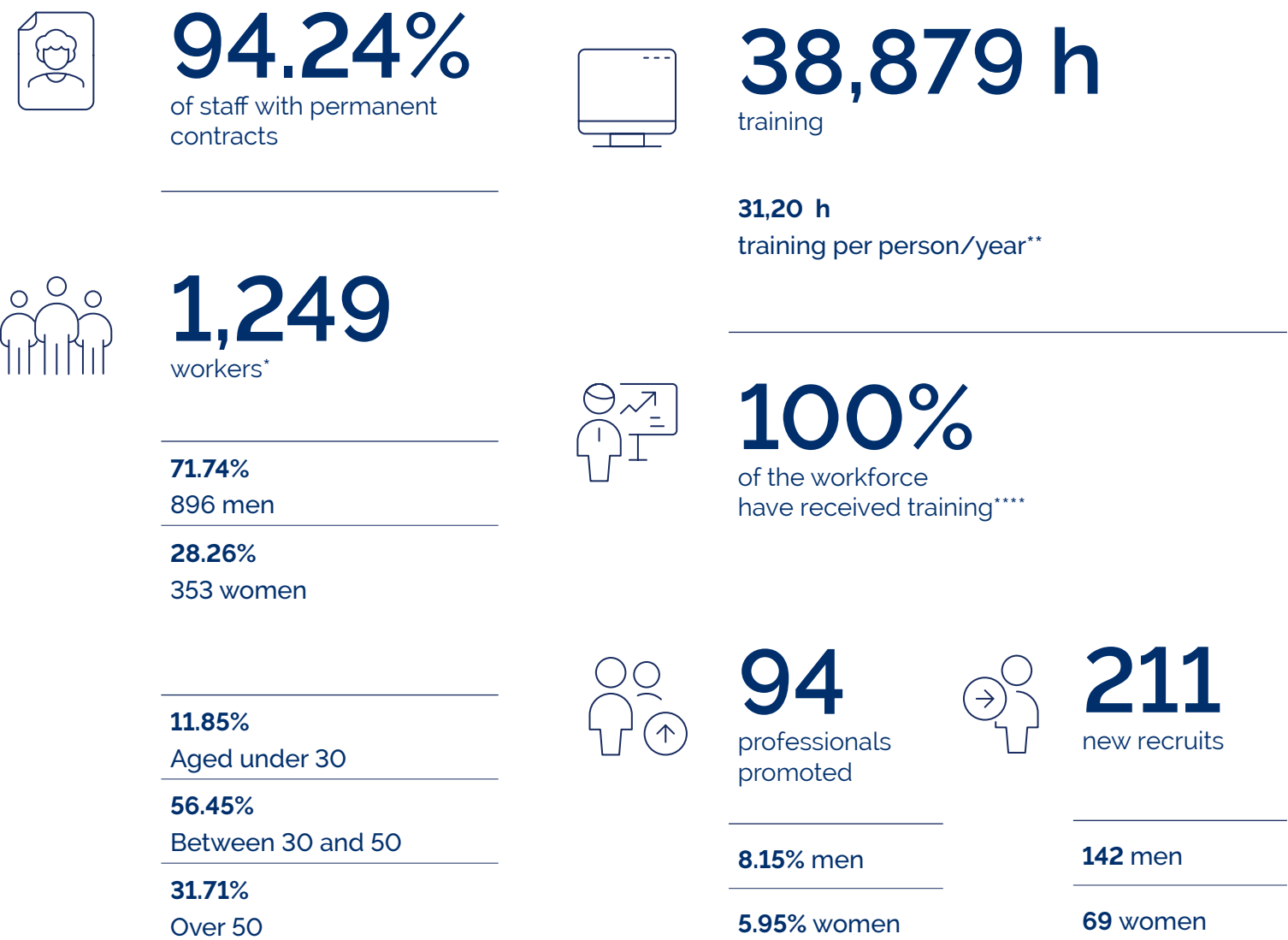
Management of people is based on an **across-the-board approach** including continuous training, the culture of fairness, health and safety at work and the promotion of a climate of trust and cooperation. This approach takes the form of policies and processes aimed at guaranteeing safe, healthy environments, equality of opportunity, a work-life balance, active participation and social dialogue, as well as non-discrimination.

Initially, 2025 was marked by a serious drought in the Barcelona metropolitan area. The subsequent favourable rainfall development made it possible to return to hydrological normality and reorientate efforts towards planning and implementing **new infrastructures intended to strengthen the region's water resilience**. In this context, workers must continue to play a key role in operational management and promoting projects aimed at innovation and continuous improvement.

Meanwhile, the organisation continues to work to consolidate a **corporate culture** integrating social impact into decision-making and everyday actions, incorporating sustainability criteria into internal processes and into the relationship with different stakeholders.

Our workforce

Our team of people is Aigües de Barcelona's most valuable resource, representing the fundamental basis for efficiently carrying out our activity.



(*) Workers at 31/12/2025.

(**) The hours of training per person/year is calculated by dividing the total hours of training for 2025 by the average workforce.

(***) The indicator of the percentage of employees who have received training is calculated by dividing the total number of employees who have worked at the organisation during 2025 and who have taken part in training programmes by the total number of organisation employees on 31 December 2025. In this case, the result obtained is that more than 100% of the workforce have been trained.



Attracting and retaining talent



Mireia de la Torre.
Responsable de Organización y Relaciones Laborales

||

At Aigües de Barcelona attracting and managing talent is established as a fundamental strategic pillar. With a staff of more than 1,200 workers, the company has developed an integrated strategy based on three core principles: sustainability in line with the SDGs, creating a diverse, inclusive environment and promoting quality jobs. This strategy is put into practice with specific measures including the positioning and attraction of talent and professional development, knowledge and internal cohesion programmes.

Attracting talent has become a strategic priority through active positioning at leading university careers fairs as well as municipal employment days and job fairs. Alongside this, dual vocational training in water management has been promoted in cooperation with various schools and colleges in the metropolitan area, with six groups totalling 96 students having completed their education. The programme has shown its effectiveness, with 76,800 hours of training and an 88% of the participants in the first group being hired. This won the company excellence accreditation and the Làbora seal with special distinction as "2025 company".

Development programmes are the second core element of the talent management strategy. The Blue programme has trained key people in leadership and innovation skills through our first postgraduate qualification developed in cooperation with the UPC. The Blue Horizon programme carried out 123 development interviews generating 30 organisational movements and specific training with management. Thirdly, the digital transformation programme has given 27 people skills in new technologies such as SQL, Knime and Python, creating a data community that promotes the use of information as a tool for support, growth and prediction, promoting best practices and a shared perspective. These programmes are complemented with continuous development initiatives strengthening the technical and leadership capacities of the whole workforce.

Internal cohesion and knowledge transfer are strengthened with various strategic programmes. Particularly important is the Buddy programme, which makes it easier to integrate new recruits by assigning them people they call on to help improve their adaptation, transfer knowledge and encourage their cultural integration.

||



Talent management is a core strategy for ensuring Aigües de Barcelona's continuity, operational excellence and capacity for change in a context marked by digitisation, innovation and the green transition. The organisation promotes a model combining attraction, development and internal mobility with the aim of ensuring workers are prepared for the current and future challenges of the integrated water cycle.



Career development and plans



Talent management is one of the core factors for Aigües de Barcelona to move forward towards its goals and it strengthens the organisation's capacity to innovate, anticipate the future and generate value. From this point of view, the company promotes **policies aimed at both attracting and developing talent**, encouraging paths to professional growth and prioritising internal talent as the preferred way of filling certain jobs.

In this context, **initiatives for securing new talent** are developed through cooperation with universities and vocational training colleges, while **tools are rolled out to support the professional development** of workers throughout their careers with the organisation.

A key element of this model is **the annual assessment of accomplishment**, carried out for the entire workforce using the **Talent Hub** tool. This process makes it possible to objectively evaluate behaviour and contributions, identify improvement opportunities, explore professional perspectives and establish actions for development. The assessment is developed based on three dimensions: feedback on accomplishment, career possibilities and tools for developing skills and knowledge.

Alongside this, the company is promoting **development and succession plans** for high-potential groups aimed at preparing people to take on new responsibilities and encouraging promotion or internal mobility processes. This commitment takes the form of initiatives like the **Blau Programme** focusing on leadership and transformation; **Development Data**, aimed at strengthening skills linked to digitisation and data analysis; **Impuls Blau**, to encourage the incorporation of young talent through internships; and **interdepartmental rotation**, promoting across-the-board knowledge and professional enrichment.

Various initiatives intended to reinforce this model were implemented during 2025:

BLAU PROGRAMME

A training programme aimed at high-potential professionals aimed at developing leadership and knowledge acquisition in strategic areas like digitisation, innovation and team management. The programme helps consolidate a leadership base aligned with the company's 2030 strategy.

DEVELOPMENT DATO

An initiative promoting digitisation and data analysis as strategic tools to support decision-making, growth and prediction. The project acts in two complementary directions:

- Training, with specialist programmes to strengthen technical skills in management and data operation.
- Organisation, with the creation of an internal community of expertise sharing knowledge and best practices and generating synergies between areas linked to data.

This approach makes it possible to move forward towards a more analytical, anticipative organisation orientated towards creative improvement.

ATTRACTING YOUNG TALENT
AND CONNECTING WITH THE
ACADEMIC ENVIRONMENT

The incorporation of young talent is largely channelled through the **Impuls Blau** programme, an initiative providing access for students on internships to different areas of the organisation. These placements offer a first professional experience in line with their courses and contribute to strengthening the link with the academic world while making it possible to identify future potential for the company.

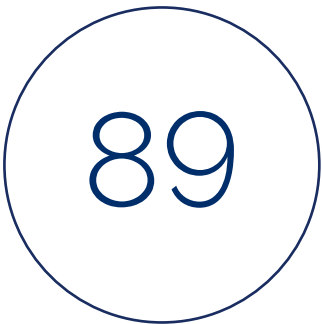
This commitment forms part of a long-term view aimed at ensuring generational relief and knowledge transfer.

Incorporation of young students on internships in 2025

	University education	Vocational training	Dual mode vocational training	Professional certification
Women	7	3	11	4
Men	15	7	49	18
Total	22	10	60	22



Total women



Total men



Total





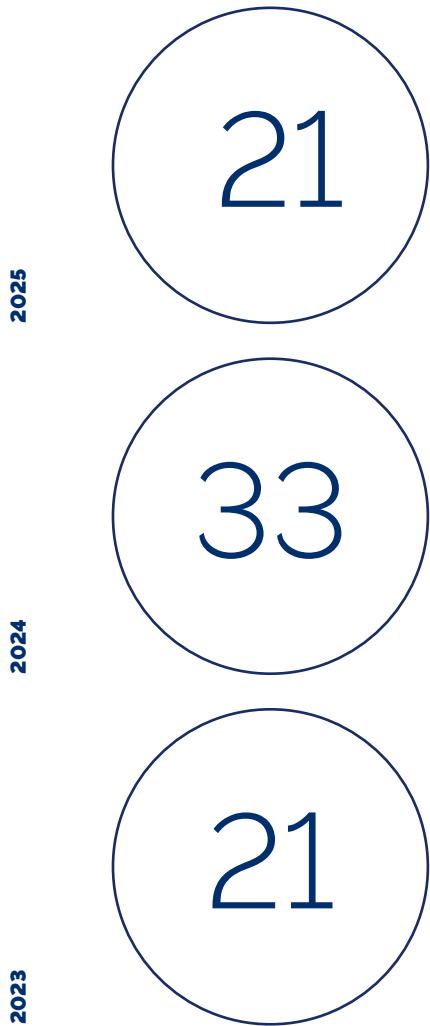
INTERDEPARTMENTAL MOBILITY AND KNOWLEDGE

Interdepartmental rotation is another key talent management tool. The programme allows professionals with careers in the organisation to expand their overall view through work placements in different operational areas. These experiences promote across-the-board knowledge of the water cycle, strengthen internal collaboration and help with the professional enrichment of the people taking part.

As part of this programme, the placements established in the Liders del Futur programme were implemented in 2025. The people taking part have completed their pathways and joined the workforce taking opportunities that have arisen in the organisation, consolidating a model combining training, practical experience and effective integration into the corporate structure.

Internal promotion*

Women promoted internally



Men promoted internally



(*) The promotion percentage for women is 5.95% and for men it is 8.15%.

Freelance workers

The organisation complements its human team with **sporadic cooperation from outside professionals** when specialist knowledge or skills not available internally are required. During 2024-2025, Aigües de Barcelona had 50 freelance workers carrying out specific tasks or projects in areas like transport and logistics, specialist technical services, information technologies, consultancy, facility management and marketing.

The company does not maintain contacts with temporary work agencies as it prioritises a model based on its own staff plus sporadic specialist collaboration.





Training and professional development

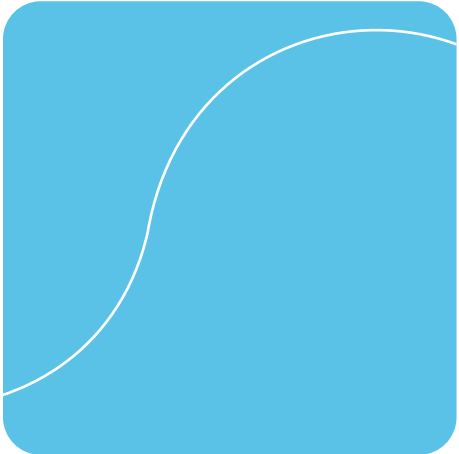
Training is a **key tool for promoting workers' personal growth**. The training system is developed around three core principles: detecting needs and improvement opportunities, implementing training suitable for each context and measuring its real impact.

2025 was characterised by a diverse, accessible range on offer, combining **face-to-face, digital and blended formats, live webinars, microlearning and practical workshops** providing pathways suitable for each professional's needs.

We would highlight the programme **Forma't en Blau | Operacions Abastament**, with 21 internal trainers, 11 participants and 33 hours of learning on 18 supply operation themes. The programme promotes the development of internal talent, the improvement of operational excellence, knowledge transfer and the strengthening of a feeling of belonging.

Alongside this, **internal professional development and pathways** and specialist courses in technical areas and across-the-board skills are being maintained.

In 2025, **38,879.31 hours of training** were given, an average of **31.20 hours per worker**, consolidating our commitment for continuous learning at all professional levels.



Most important actions

IMPLEMENTATION OF THE CFGS (ADVANCED EDUCATIONAL DIPLOMA) IN WATER (DUAL MODE)

Aigües de Barcelona works with the Esteve Terradas Secondary School in Cornellà de Llobregat and the Institute of the Environment and Sustainability to develop the CFGS in water (dual mode).

At the Esteve Terradas secondary school, 13 of the 18 pupils registered for the fifth course have been taken on. From the first four courses, 78 students have had placements with the company, with a total of 68,288 hours in dual mode.

At the Institute for the Environment and Sustainability, 11 of the 19 students registered for the second course have been taken on, with a total of 15,236 hours in dual mode.

INDUSTRIAL DOCTORATES PLAN

Since 2014, Aigües de Barcelona has been part of the Industrial Doctorates Plan promoted by the Government of Catalonia in cooperation with public and private universities. The model combines applied research and business activity with three-year projects aimed at resolving real challenges in the sector.

To date, seven students have obtained their doctorates at Aigües de Barcelona, and, during 2025, four PhD candidates continued working on their theses within the project, helping to reinforce the capacity for innovation and highly qualified talent within the organisation.

AGREEMENT WITH THE BARCELONA EDUCATION CONSORTIUM (CEB)

On 19 December 2023, a cooperation agreement was signed to promote and improve training on courses linked to the water supply and environmental sector at secondary schools forming part of the CEB. This agreement strengthens our commitment to quality training and jobs in a strategic sector like the management of the integrated water cycle.

CERTIFICATE OF EXCELLENCE FOR DUAL VOCATIONAL TRAINING

The company has obtained this recognition from the Government of Catalonia confirming the quality of its dual training model and its contribution to the professional development of young people in the water industry.

PARTICIPATION IN THE BAIX LLOBREGAT VOCATIONAL TRAINING FAIR

Aigües de Barcelona took part in the inaugural fair to promote the range of training it offers and professional opportunities linked to the integrated water cycle, as well as participating in spaces for debate with the educational community.

- 01
- 02
- 03
- 04
- 05

Occupational health, safety and well-being



Laura Cid.
– Head of Health and Well-being

"

Since 2024, Aigües de Barcelona has strengthened its commitment to sustainable, integrated well-being with the establishment of a new digital health platform. This tool complements the existing corporate healthy habits platform and facilitates empowerment and self-management of people's health in a context of technological change, digitisation and a growing use of artificial intelligence.

During the first half of 2025, roll-out and staff communication measures were intensified, with a particular focus on two areas: emotional empowerment and support for technological change and the introduction of artificial intelligence. Concerning emotional aspects, self-diagnosis tests for resilience and stress management were incorporated, as well as for healthy leadership. Practical resources were also offered, applicable in both work and personal environments.

Alongside this, stress management training was carried out. The preliminary results of the first phase confirmed the continuity of the project and its expansion to include healthy leadership skills. Medium- and long-term indicators are currently being collected from the first groups of participants to assess their impact.

The project has been carried out across departments, including the People and Volunteering divisions, incorporating an integrated view of people's health, the environment and the planet, in line with the sustainability strategy.

"





Our commitment to ensure the Occupational Health and Safety (OHS) of workers, suppliers and customers is a key issue for Aigües de Barcelona. **Safety is an integral part of the organisation's culture expressed through active, cross-departmental management aimed at continuous improvement.**

The main aims of this commitment are to:

- **Encourage** a fully participatory culture of prevention going beyond formal compliance that ensures prevention obligations are really effective.
- **Strengthen** the integration of occupational risk prevention at all organisational levels and in all management systems.
- **Adapt** the new forms of work organisation to the applicable occupational risk prevention regulations.
- **Carry out periodic monitoring and assessment of health and security prevention performance** with the aim of promoting continuous improvement.

As well as complying with the current applicable legislation on occupational health and safety, industrial safety and serious accidents, Aigües de Barcelona has opted, voluntarily, to establish a **certified OHS management system based on international ISO regulations 45001 to provide the organisation with healthy, safe workplaces** for everyone in relation to all activities carried out by the organisation. The aim is to prevent injuries and damage to people's health, as well as continuously improving the development of OHS. All this comes through demanding higher standards than the strictly legal ones.

The **integrated management policy of Aigües de Barcelona**, as well as the Veolia Group's OHS, establishes **continuous improvement in occupational health and safety**, based, among other factors, on the participation and active involvement of all parties. It also establishes the **implementation of a fair culture** in the organisation, based on a positive approach to OHS to encourage the spontaneous escalation of events in a climate of trust and learning. In 2025, this approach needs to be reinforced with the monitoring of events with high potential for becoming serious (HiPo) and the communication of best practices.

There are also **regular talks on various topics related to OHS** where participation and risk communication are promoted. As well as their duty to notify their immediate superiors and Occupational Risk Prevention (ORP) experts of a risk situation, staff have access to the channels established by the regulations, consisting of ORP representatives and OHS committees. Finally, ORP Law provides for the suspension of work in cases of serious and imminent risk (Art. 21).



After occupational risks have been detected and assessed, the preventive measures to be applied are determined. **Aigües de Barcelona has specific procedures for identifying and assessing occupational risks associated with:**

- Workplaces.
- Activities carried out in Aigües de Barcelona work centres by its own staff and contractors' staff or visitors.
- Physical, chemical and biological agents or related to working conditions that may be present in the work environment.

The Aigües de Barcelona Prevention Plan includes the handling of possible incidents, non-conformities and corrective actions, with "non-conformity" understood as failure to comply with the requirements established in the occupational risk prevention regulations, as well as deviations from the application of the provisions of the Prevention Plan.

For all companies contracted by Aigües de Barcelona to carry out activities or which must carry out work at its facilities with a contractual relationship, coordination **mechanisms are established before the start of the established services** to find out the risks of the activities carried out by third parties and the preventive measures to be applied. With this aim, monitoring of safety conditions is ensured, in accordance with the standards laid down in Aigües de Barcelona's OHS management system in line with the ISO 45001 standard.



CONSULTATION, PARTICIPATION AND COMMUNICATION

In accordance with Aigües de Barcelona's collective employment agreement and with current legislation on consultation, participation and communication, Aigües de Barcelona has **ten occupational health and safety committees** consisting of equal numbers of prevention representatives and company representatives. Members of the prevention service take part in meetings of these committees. They are responsible for dealing with and providing information and communication at regular intervals about occupational health and safety issues affecting the organisation.

Workers, via the occupational health and safety committees for their workplaces, **have the right to the information they need on occupational health and safety issues.** This means:

- Real or potential risks determined in the risk assessment, and the corresponding prevention mechanisms.
- Statistics on accident and absenteeism rates and their causes.
- List of occupational accidents and studies carried out on the work environment.

OHS COMMITTEES

OHS committees **have different functions and powers**, including, most importantly, the following

- Taking part in the **development, implementation and assessment of risk prevention plans and programmes.**
- Promoting **initiatives on methSDG and procedures** for effective risk prevention, proposing the improvement of conditions.
- Directly assessing the **situation regarding risk prevention in workplaces.**
- Knowing about the **documents and reports relating to the working conditions** necessary for carrying out their duties, as well as those resulting from the activity of the Prevention Service.
- Knowing about and analysing **any damage caused to the health or physical integrity** of workers to assess the causes and suggest the appropriate preventive measures.
- Giving information on the **Prevention Service's annual report and schedule.**

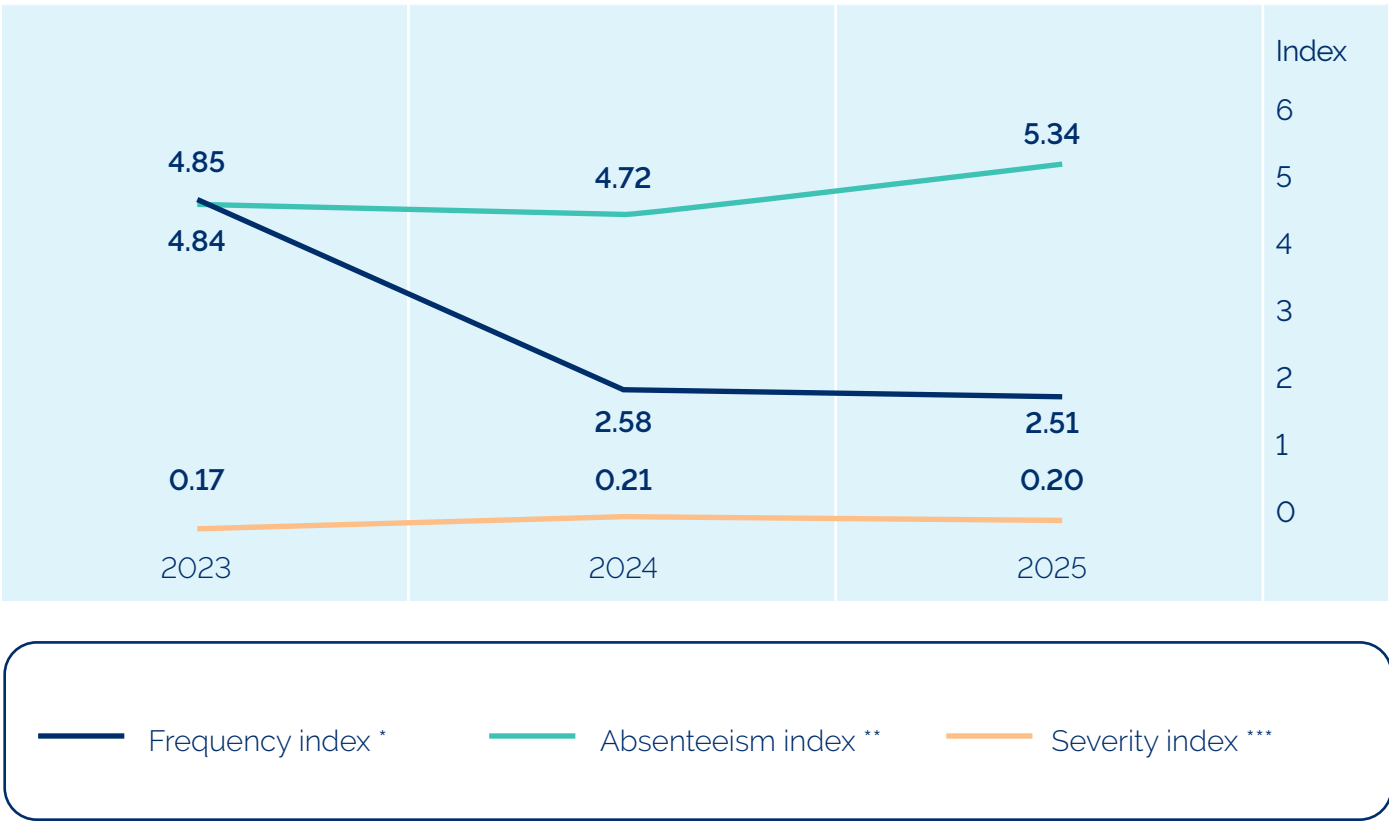
The various committees normally meet on a quarterly basis and can hold extraordinary meetings whenever requested to do so by one of the parties represented. In addition, specific working groups are promoted to deal with specific OHS matters.



01
02
03
04
05



Occupational health and safety



(*) Frequency rate = number of work accidents with absence/total hours worked) x 1,000,000
(Commuting accidents are not included).

(**) Absenteeism rate = (total hours absent/total hours worked)*100

(***) Severity rate = (number of days lost/hours worked) x 10³.



- 01
- 02
- 03
- 04
- 05



Training

Training, which is largely given face-to-face within working hours, deals with the risks associated with particular jobs and the corresponding preventive measures. The Prevention Service designs the content based on a risk assessment, the OHS Policy and Prevention Plan and the applicable legal framework.

The effectiveness of the training is assessed with tests of knowledge and additional mechanisms such as safety visits.

During 2025, **12,589 hours of OHS training were given**. During this period work has been done to standardise criteria and to update content to adapt it to the new requirements, including the implementation of the **High-Risk Job Management Standards (HRJMS)**.

Among the best rated activities were the sessions on safe, efficient driving, conflict management, awareness-raising with the local police, skills involved in resilience and dealing with stress, psychological first aid and heart corridors (cardiac reanimation).



Health surveillance



Aigües de Barcelona promotes the all-round health of workers through preventive measures and specific medical monitoring linked to occupational risks.

The Health Surveillance Service carried out **1,195 medical examinations in 2025** with the aim of preventing industrial disease and detecting possible problems resulting from occupational activities early.

In addition, the Occupational Medical Service offers:

- General medical consultations
- Annual gynaecological check-ups (85 in 2025)
- Annual eye tests (133 in 2025)
- Tests for hidden blood in faeces (33)
- Dyslipidemia monitoring campaign (108 participants)
- Flu vaccination campaign (100 participants)

All medical information is managed with strict confidentiality.



Outstanding indicators
and projects 2025



01
02
03
04
05



- **Occupational Safety and Health Visits (OHSV):** OHSV is a strategic preventive monitoring tool making it possible to detect risk situations, check the correct application of operational practices and identify transferable best practices. In 2025 a new recording model in line with Commitment Theory was implemented, including the identification of the 12 Rules That Save Lives (RTSL) linked to each task observed and the explicit recording of commitments adopted both by the manager and the person visited. 885 visits were recorded during the financial year.
- **Occupational health and safety leadership training:** this indicator reflects the promotion of preventive leadership as a lever for cultural change. The training, aimed at senior and middle management, strengthens knowledge of the OHS strategy and affects the human factor and safe behaviour. During 2025, a total of 24 people completed this training, with a total of 384 teaching hours, consolidating management commitment to safety.
- **Occupational health and safety coach training:** the aim of coach training is to give OHS technical staff the skills to support managers and supervisors in OHSV and strengthen the focus on prevention based on closeness and dialogue. In 2025, a total of two people completed this training, with a total of 64 teaching hours.
- **Culture of fairness:** the culture of fairness has become established as the core of the preventive model, promoting an environment based on trust, learning and shared responsibility. Notification of 45 risk situations was given in 2025, eight of which were analysed under this approach. Alongside this, the analysis of events with high potential to be serious (HiPo) and three best practices were shared with the business group, promoting organisational learning.
- **High-Risk Job Management Standards (HRJMS):** during 2025, progress has been made in implementing the ten standards applicable to listed high-risk activities, such as jobs in confined spaces, at height, with electricity or the monitoring of hazardous energy. To make it easier to roll them out, 12 Rules That Save Lives (RTSL) have been established as a summary of critical security measures. 23 sessions were held with 307 attendees to strengthen compliance. At the end of the year a new specific HRJMS was incorporated for machines with high risk of trapping.
- **Digitisation of preventive management (Prodivy):** the Prodivy platform has been developed to integrate Aigües de Barcelona's specific functionalities within the corporate tool. In 2025, the OHSV in particular was improved and new modules have been designed to manage high-risk job authorisations, HSC reports and safe zone handover, which will come into operation in 2026. This progress is a significant step in the digitisation of OHS management.
- **BatecZS app:** the BatecZS tool, intended for jobs in situations of isolation, has been established in the Ecofactories and Production departments. In 2025, 252 bracelets and 156 beacons were handed out, strengthening protection in critical operational environments. Procedures also began to extend this solution to other Group companies.
- **Dissemination of knowledge and external recognition:** during 2025 stress management best practices were presented at specialist prevention, ergonomics and psycho-sociology conferences. In addition, our candidature for the Atlante 2025 Awards in the promotion of health at work class was recognised as a finalist, strengthening the company's positioning in prevention.
- **ISO 45001 certification with regulatory audit:** the occupational health and safety management system was audited during the financial year in accordance with the ISO 45001 standard and RD 39/1997, ensuring the maintenance of the required occupational health and safety standards.
- **Occupational health and safety week:** OHS Week was held from 15 to 19 September under the slogan "Stop, think, act! You have the power!", reinforcing everyone's right and responsibility (both our own staff and outside contractors) to stop any activity involving risk. 27 workshops were held with 620 participants.



ESRS S1-1, S1-3, S1-14

- **Coordination of Business Activities (CBA):** in 2025 a specific day was held with 17 regular contractors to strengthen preventive coordination. Alongside this, 13 induction sessions for RTSL were held with outside personnel, promoting the integration of prevention culture into the value chain.
- **Emergency management:** as part of the 2022-2025 simulation exercise programme, 44 simulations were held with the cooperation of the security and emergency services. This integral planning makes it possible to optimise resources and strengthen our capacity to respond in critical situations.
- **Ergonomics project with a gender perspective:** in 2025, an ergonomics project with a gender perspective began in order to adapt workplaces to the real diversity of the workforce and correct biases deriving from traditional anthropometrics. The project, intended to last five years, is strengthening our commitment to equality with the creation of safe, healthy, inclusive working environments.
- **People's well-being:** Aigües de Barcelona has strengthened its integrated health and well-being strategy by expanding the Healthy Habits platform with a new portal structured in seven key areas: ergonomics, emotional health, health watch, health promotion, balance and equality, health and the environment, and art and health

In accordance with European recommendations, a **support for change** (digital transformation and artificial intelligence) area has been incorporated together with updated content on digital health. The area of **emotional health** includes specialist psychological consultation, practical resources and self-diagnosis tools for stress management and healthy leadership.

During 2025, the first phase of **training in psychological first aid** was completed for expert prevention staff and departmental workshops in **stress management** were held, with innovative methodologies based on gamification and music. The results show a **33.9% increase in perceived well-being, a 20.5% reduction in feelings of anxiety and a 28.4% improvement in capacity to disconnect.** The model is considered to be a replicable best practice in integrated occupational well-being management.



01
02
03
04
05



Social dialogue and labour relations framework

Aigües de Barcelona has **its own collective agreement covering 100% of the workforce**. This establishes a structured system for information, consultation and negotiations with workers legal representatives. This agreement, valid until 31 December 2023 and extended to cover 2024 and 2025, develops social dialogue through various joint committees and governs essential aspects of labour relations, contributing to a stable, participative working environment orientated towards people's well-being.



ESRS 2 SBM-2, ESRS S1-1, S1-2, S1-3, S1-4

The most important areas governed by the agreement include: professional classification, promotion and training; occupational health and safety via the inter-centre health and safety committee; mechanisms for information, queries and monitoring the progress of the organisation; the distribution of social aid and benefits for the workforce; and measures to ensure equality of treatment and opportunities and prevent discrimination and harassment.

In an organisation providing an essential service 24 hours a day, 365 days a year, permanent dialogue between management and workers is a structural element guaranteeing appropriate working conditions and responsible management of the service.

At Aigües de Barcelona, we promote a culture based on active listening, painstaking analysis and a responsible response to the needs and expectations of the workforce and its representatives. This approach takes the form of stable, formal frameworks for communication that reinforce mutual trust and promote constructive social dialogue.

Channels for dialogue with the workforce

Aigües de Barcelona develops dialogue with workers via two different but complementary channels:

Workers' legal representatives

Formal communication with the workforce is channelled through trade union branches, staff representatives, and company committees as legitimate representative bodies. Periodic, structured dialogue is established with these interlocutors, and important information about issues that could affect the organisation and its workers is shared.

As well as taking part in collective bargaining and setting working conditions, social representation forms an active part of various committees, including those monitoring the company's progress, occupational health and safety, social affairs, equality and training, as well as others that may be established at any time depending on the context and organisational needs.

Ambassadors channel

As a complement to this, since 2019 the company has promoted the Ambassadors project. This involves 30 workers who facilitate close communication with management. This two-way channel makes it possible to share important information about the organisation's activity and, at the same time, pass on the workforce's concerns, suggestions and needs, strengthening the culture of participation and co-responsibility.

Through these mechanisms, Aigües de Barcelona consolidates a labour relations model based on structured dialogue, transparency and seeking agreements that contribute to the organisation's social sustainability and the quality of the service provided to the region.



- 01
- 02
- 03**
- 04
- 05



Outstanding actions with workers' legal representatives

Various agreements were concluded in 2025 and working forums with the inter-centre committees, as the representative body for the company's workers, were set up, strengthening the model of structured social dialogue.

OPENING OF THE COLLECTIVE BARGAINING AGREEMENT NEGOTIATING TABLE

In 2025, the negotiating table for Aigües de Barcelona's second collective agreement was formally established. 14 negotiation meetings were held throughout the financial year dealing with the different matters governed by the agreement with the aim of updating the labour relations framework and adapting it to the new organisational and social challenges.

EXTENSION OF THE 2ND REMOTE WORKING AGREEMENT

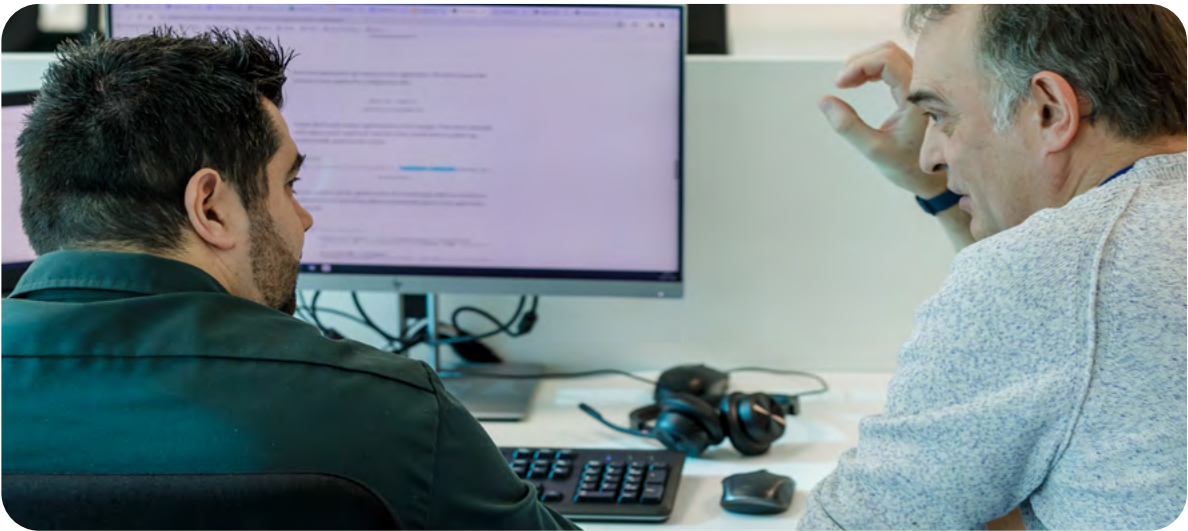
In November 2025, it was agreed to extend the 2nd Remote Working Agreement, in line with Act 10/2021, of 9 July. This agreement helps develop the work model of cross-departmental areas towards a more sustainable structure providing a better work-life balance.

Spatial flexibility measures have affected, on average, a total of 619 people (49.7% of the workforce) in different ways:

- Remote working for 2 days a week: 517 people (41.5% of the workforce)
- Remote working for 1 day a week: 102 people (8.2% of the workforce)

Various **joint committees, governed by the collective agreement, with workers' legal representatives** remain active as stable forums for participation and monitoring:

- **Committee to monitor the progress of the company:** this meets quarterly to monitor the progress of the organisation and the development of its activities.
- **Equality committee:** assesses the implementation of the Equality Plan.
- **Joint professional classification committee:** manages the classification and selection of jobs from categories AO to P1.
- **Joint professional training committee:** this defines and develops the Professional Training Plan.
- **Inter-centre occupational health and safety committee:** made up of representatives of the workforce, this oversees occupational health and safety with ordinary meetings every quarter.



Most important actions with workers

Alongside the formal channels of representation, the company promotes initiatives aimed at strengthening commitment to and support and professional development of the workforce.

HORITZÓ BLAU

Programme aimed at individually getting to know workers' expectations and concerns through interviews between the People and Organisation team and each professional. This initiative makes it possible to identify opportunities for improvement and strengthen support throughout professional careers.

ONBOARDING

The programme to welcome new recruits includes rotating placements in different areas of the organisation with the aim of providing a practical induction in the operation of the integrated water cycle. This pathway, lasting several weeks, makes it possible to discover different operational positions and understand the way the company operates across the board.

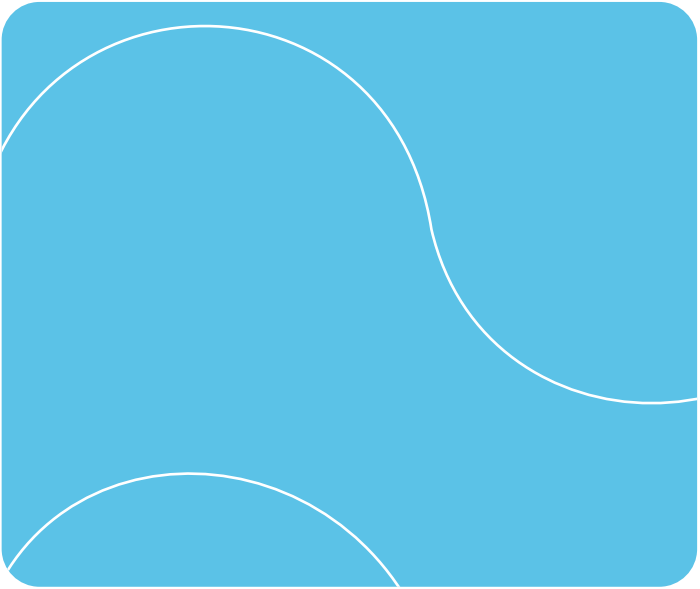
VOICE OF RESOURCES

This survey of the employment climate, aimed at the whole workforce, measures workers' level of commitment to the company and its purpose. Based on the results obtained, specific measures have been promoted to improve internal communication:

- **Coneix AB**, an initiative aimed at promoting internal cohesion and interdepartmental knowledge between teams through introductory sessions, forums for interaction and operational visits. The aim is to generate synergies, strengthen interdepartmental communication and consolidate a shared corporate culture.
- **"Ones" newsletter**, a periodical information channel from People and Organisation, which includes content relating to the organisational chart, outstanding projects, organisational changes and professional opportunities.

BUDDY PROGRAMME

From the very beginning, new recruits have a person of reference who acts as a guide in the process of professional and social integration. This support makes it easier for them to adapt to the working environment and strengthens their feeling of belonging.



Work-life balance and flexibility

Work-life balance is structurally integrated into Aigües de Barcelona's management model as a **crucial lever for well-being for workers and for the sustainability of the organisation**. The work-life balance policy establishes the framework for action to harmonise the requirements of the service with the personal and family needs of the workforce, ensuring a real, sustainable balance over time.

This commitment takes the form of a structured set of measures and a continuous improvement model placing people at the centre of the organisation and promoting innovative, inclusive, healthy working environments.



Framework for action and investment

Every year the company allocates a **percentage of more than 15% of the total payroll to measures linked to work-life balance**, reflecting the strategic importance of this area.

The current list includes **89 measures** grouped into five blocks::

44

measures aimed at quality of work, focused on improving the organisation, working environments and professional development conditions.

21

flexibility measures affecting time and space making it easier to adapt the workplace and the working day.

9

family support measures aimed at providing a response to specific personal and family situations.

10

personal and professional development measures linked to training, growth and employability.

5

measures in the area of equality of opportunity, aimed at guaranteeing a fair, inclusive environment.



Most important actions



01

02

03

04

05

RESPONSIBLE FAMILY COMPANY (EFR) CERTIFICATION

Since 2017, Aigües de Barcelona has had EFR certification, awarded by the Másfamilia Foundation in recognition of its work-life balance management model. When it renewed it in 2023, the company achieved category A as an Excellent company, improving its previous B+ rating. The status lasts for three years. This recognition gives accreditation to an established continuous improvement system and the Management's explicit commitment to a complete work-life balance.

SIGNING UP TO THE REMOTE WORKING AND FLEXIBLE EMPLOYMENT CHARTER (SINCE 2020)

The company has joined this initiative promoted by the Másfamilia Foundation, which promotes the culture of flexible employment and remote working, as well as respect for the environment, diversity and inclusion. This reinforces Aigües de Barcelona's positioning as a flexible, responsible organisation.

PROMOTING REMOTE WORKING AND FLEXIBLE HOURS

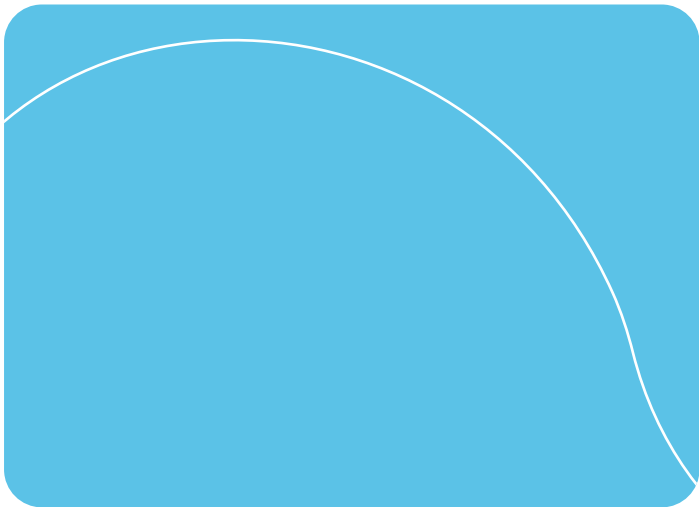
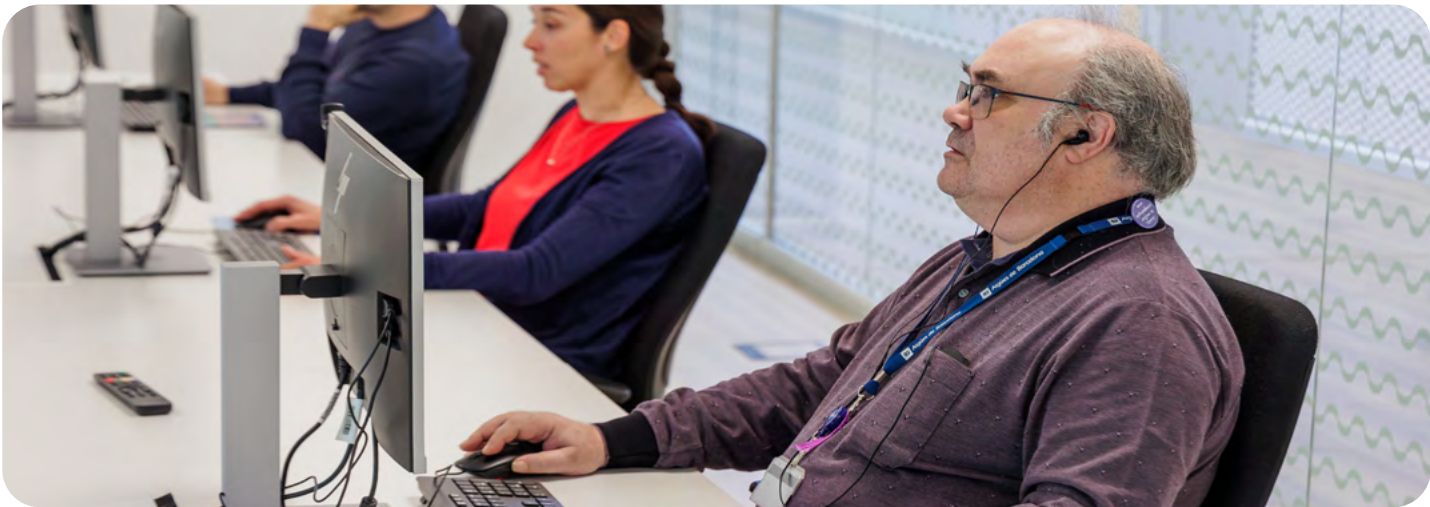
A model of flexible working has gradually been rolled out since 2018, starting with a pilot project and consolidated with annual agreements with workers' legal representatives. The current model establishes a hybrid pattern, with two days of remote working and three days in the workplace, as well as extending the time for starting work to 10am. This system is based on trust, co-responsibility and results orientation.

PERIODIC MONITORING SURVEYS

With the aim of assessing the level of knowledge, usage and satisfaction with the measures available, the company carries out periodic surveys on the work-life balance. This mechanism makes it possible to identify emerging needs and adapt the model to the development of the social and organisational context.

TRAINING IN LINE WITH THE FLEXIBLE MODEL

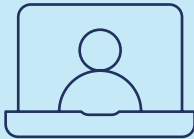
The training incorporates content linked to health and well-being, leadership in hybrid environments and remote working, with the aim of giving workers and managers the skills necessary to consolidate a sustainable model over time.





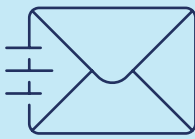
Organisational culture orientated toward well-being and work-life balance

At Aigües de Barcelona we promote a working model based on responsibility, respect for people's time and a balance between professional, personal and family life. In this context, the company offers all workers a set of guidelines and protocols on best practices accessible via the corporate intranet. These contribute to consolidating a healthy, efficient organisational culture in line with our values.



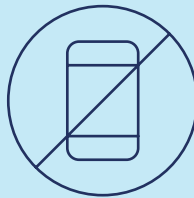
Meetings policy

The company has established a specific policy with the aim of promoting conciliation and improving efficiency in time management. It establishes criteria and recommendations for calling and holding work meetings. The best practice manual includes guidance on prior planning, setting goals, the duration and dynamic of sessions and patterns of behaviour in meetings. This policy is available on the intranet and there are visible reminders of it in the meeting rooms.



Good use of e-mail policy

In line with the commitment to work-life balance and responsible use of digital tools, Aigües de Barcelona has a specific policy for managing corporate e-mail. This document lays down criteria to encourage clear, efficient communication that respects time for rest while promoting the rationalisation of the use of the technological resources the organisation makes available to workers.



Digital disconnection protocol

This document guarantees workers' rights not to deal with professional communications outside the working day and during holiday period, rest days, leave, temporary incapacity or sabbaticals. The protocol strengthens the company's commitment to emotional well-being and occupational health and consolidates a culture based on respecting personal time.



- 01
- 02
- 03
- 04
- 05



Diversity, fairness and inclusion

Aigües de Barcelona promotes a working environment based on fairness, respect and the valuation of diversity as structural principles of its management model. Equality of opportunity between women and men is not conceived solely as a regulatory obligation but rather as a key element to ensure internal cohesion, competitiveness and the creation of sustainable value.

In 2025 the company signed the **3rd Equality of Opportunity between Men and Women Plan**, thereby consolidating a sustained track record of continuous improvement on this matter. This new plan strengthens the organisation's commitment to promoting real, effective equality with the aim of avoiding any kind of discrimination and integrating the perspective of fairness in all aspects of management.

Diversity is understood as a source of innovation, the enrichment of teams and the generation of shared value. In a constantly changing social context, promoting diverse teams allowed the organisation to adapt better to the challenges of the region and respond more effectively to the needs of a plural society.

To establish and regulate the principles guaranteeing equal opportunities and diversity, the company is governed by a specific Equality and Diversity Policy. The principle of fairness, understood as an ethical criterion establishing justice, is integrated into work processes across the board, in decision-making, people management policies and corporate communication, helping consolidate an inclusive organisational culture.

This commitment has been recognised with the **Equality in Business (DIE)** seal, granted by the Spanish Ministry of Equality to organisations that stand out for the development of advanced policies for equality between women and men.



- 01
- 02
- 03
- 04
- 05



Equality plan

The 3rd Equality Plan establishes a set of priority goals orientated towards consolidating the progress achieved and continuing to make progress in key areas:

- To consolidate the value of equality between women and men in the company's internal culture.
- To move forward towards a balanced presence in workplaces where horizontal segregation is still detected.
- To ensure equal access to internal training in all professional categories.
- To promote equal pay.
- To strengthen the value of the balance of the different areas of life in the organisation's culture.
- To consolidate criteria of inclusive, non-sexist communication across all departments.

These goals are accompanied by monitoring indicators and assessment mechanisms making it possible to measure the impact of the measures implemented and ensure their effectiveness.

AGREEMENT WITH THE SPANISH MINISTRY OF EQUALITY

In the context of the agreement signed in 2017 with the Spanish Ministry of Equality to promote the balanced participation of men and women on the Board of Directors, in 2021 the company achieved the goal set of a female presence of more than 30% on this governing body.

After the agreement expired, Aigües de Barcelona has internally maintained the commitment it accepted, ensuring the continuity of this principle in the composition of its governing bodies and reinforcing its desire to move forward to more diverse and representative leadership models.

01

02

03

04

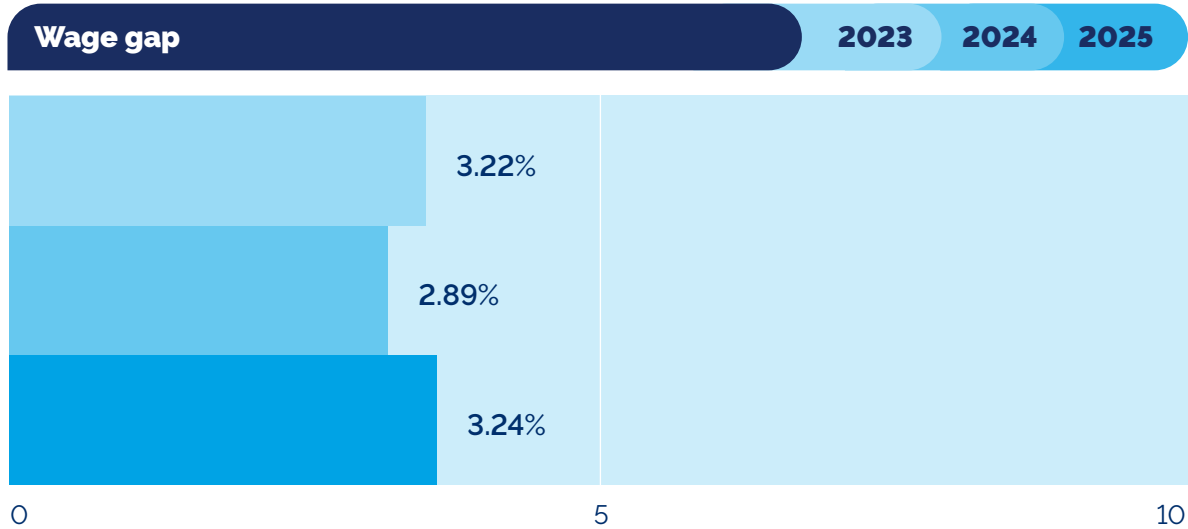
05



Wage gap

During 2025, Aigües de Barcelona calculated the wage gap between its male and female workers. The overall figure was **3.24%**.

This result confirms the company's sustained commitment to equal pay and validates the wage policies implemented over the last few years.



It must be borne in mind that, historically, the water sector has been male dominated, with long professional careers and high levels of seniority among certain groups. This context can affect differences in average annual pay, particularly in certain professional categories. Despite this, the company continues to work to ensure that these structural circumstances do not generate situations of unjustified inequality.

The wage gap has been worked out using the calculation methodology established by the Catalan Government's Department of Work, Social Affairs and Families, taking the average remuneration of workers employed by the company on 31 December 2025 as a reference.

The following concepts have been considered in the calculation:

- Gross basic annual salary
- Compulsory bonuses
- Discretionary bonuses
- Overtime pay

In certain cases, the figures have been adjusted to ensure a smooth comparison depending on the contractual situation and time actually worked during the financial year.

The formula applied is as follows:
$$\text{Wage gap} = (\text{average male wage} - \text{average female wage}) / (\text{average male wage}).$$

Remuneration for governing bodies

Senior management remuneration includes variable remuneration, expenses, allowances and payment into long-term savings provision schemes, or any other benefit.

The members of the Board of Directors have not earned any sum in remuneration as members of the Board, nor expenses or statutory allowances.



01

02

03

04

05



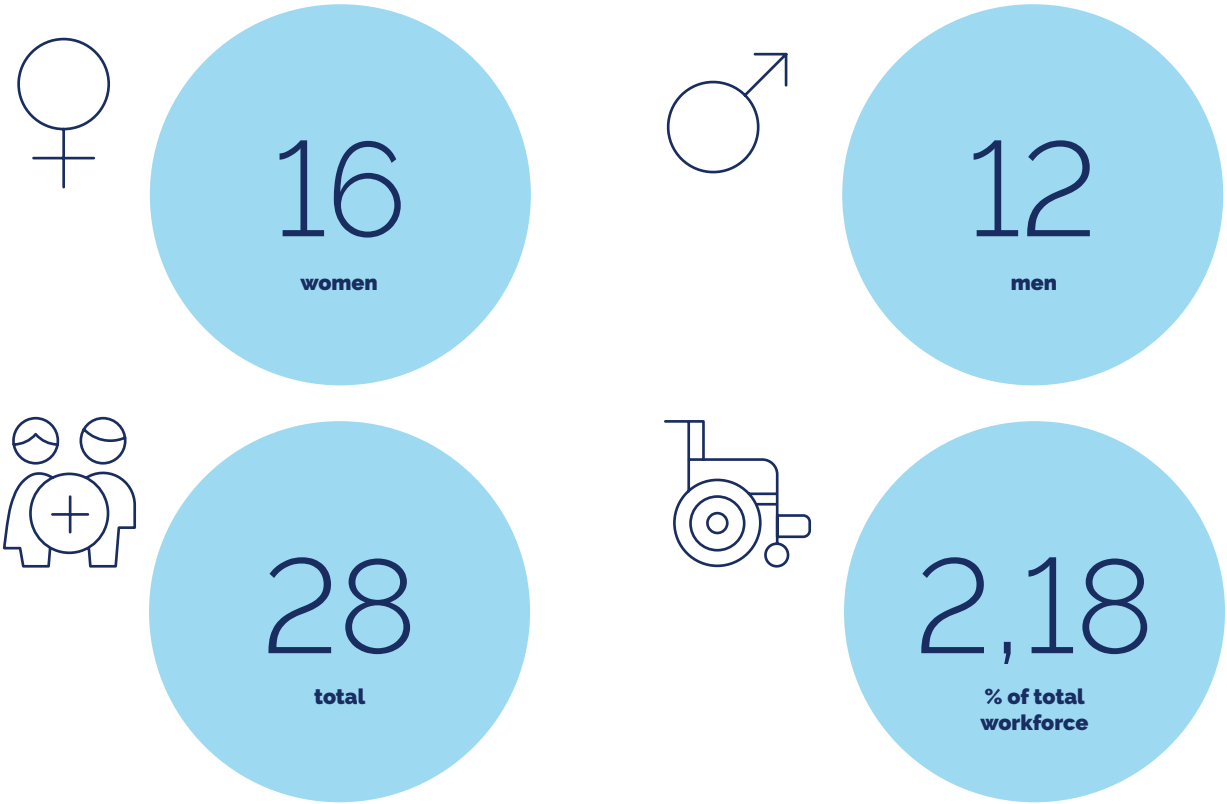
Including people with disabilities

The integration of people with disabilities is one of Aigües de Barcelona's priority lines of action concerning equality of opportunity and diversity. The company sees inclusion as a structure element of its people management model and a source of added value for the organisation.

To achieve this, specific programmes are promoted and cooperation is maintained with public authorities, social bodies and educational institutions with the conviction that functional diversity contributes human capital, enrichment of teams and a better connection with the social situation in the region.



People with disabilities by gender



Despite the annual variations, the presence of people with disabilities in the workforce remains stable over time, consolidating the company's commitment to inclusive employment.



Awareness-raising and training

The “Functional Diversity” course has been held over the last few years with the aim of promoting knowledge and awareness-raising on this subject. Two training sessions were launched in 2025.

During 2025, two new training measures were promoted:

Disability and inclusion

Training aimed at fighting discrimination, promoting equality of rights and opportunities and contributing to changing perceptions of disability. The programme reinforces the active role of all workers in constructing an inclusive environment, particularly concerning support for teams with people with disability.

Diversity and inclusion

Training measure intended to raise awareness of the importance of generating fair, respectful working environments. It deals with aspects such as unconscious bias, equality of opportunity and management of diversity as a strategic lever for innovation and internal cohesion.

Most important actions

Joining the Acoge Network

Aigües de Barcelona forms part of the initiative promoted by Acoge Network, a project endorsed by the Spanish Ministry for Inclusion, Social Security and Migration and financed by EU funds. This membership strengthens the company’s commitment to social and employment inclusion and the responsible management of diversity.

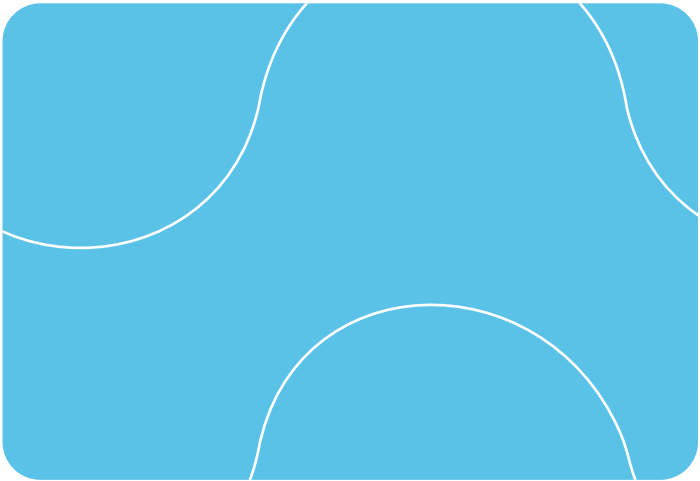
Renewing the Bequal seal.

The company has renewed the seal awarded by the Bequal Foundation, which singles out companies that are socially responsible with people with disabilities. This certification confirms commitment in three key areas:

- Strategy and leadership, with the involvement of senior management.
- Human resources management, incorporating non-discrimination and equality of opportunity policies in selection, promotion and training.
- Universal accessibility, both at the company’s facilities and in internal communication.

Personalised monitoring and adaptation

During 2025, although no specific training measures were scheduled for people with disabilities, personalised monitoring was strengthened. Periodic meetings were held with these workers and their bosses to review and, if necessary, adapt workplaces guaranteeing safe, accessible environments adapted to specific needs.



01

02

03

04

05

Preventing harassment

At Aigües de Barcelona, any kind of harassment or violence is considered to be an **attack on people's dignity** and a breach of fundamental rights. The company maintains **zero tolerance** towards any kind of harassment, whether this is sexual or gender-related, psychological, moral, bullying, online or any abuse of authority or discrimination.

Since 2014 we have had a **protocol for action in the event of harassment**, updated on 15 September 2023. At the same time, a **specific protocol against sexual or gender-related harassment** has been approved, strengthening the prevention and intervention mechanisms.

The company has a specific e-mail address for reporting harassment (bustiadenunciaassetjament@aiguesdebarcelona.cat), managed by the Protocol Monitoring Committee, guaranteeing **confidentiality and the protection of the parties involved**.

The protocol has been activated once in the last five years and, following the corresponding investigation process, the complaint was rejected.

Protecting victims of gender violence

Protection for its workers who are victims of gender violence forms part of Aigües de Barcelona's commitment to **equality, safety and respect**.

The company has a **Gender Violence Victim Protection Protocol**, signed on 25 November 2022 establishing support and accompaniment measures and guaranteeing confidentiality and professional continuity, as well as an **agreement with the Spanish Government's office against gender violence, forming part of the "Companies for a society free of gender violence"** initiative to strengthen awareness-raising among businesses.

Internal communication and awareness-raising measures have been carried out for the **International Day for the Elimination of Violence Against Women**, including the publication of a corporate communiqué and an invitation to the conference on business support for victims of violence within families.

LGTBI Plan

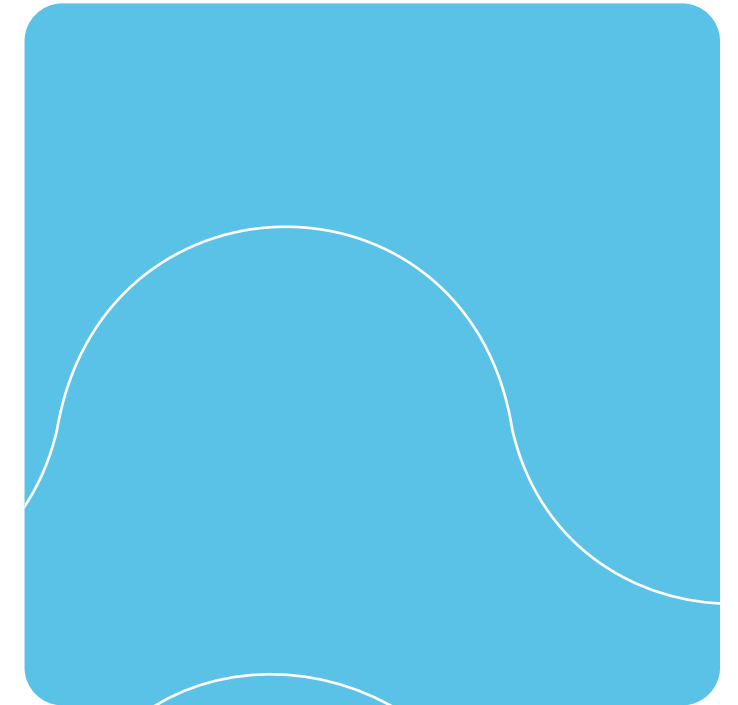
In 2025, Aigües de Barcelona's LGTBI plan came into force. Containing 18 measures, it promotes real, effective equality while preventing any kind of discrimination based on sexual orientation or identity, expression of gender or sexual characteristics.

During the year, awareness-raising and publicity measures were promoted to consolidate the values of diversity, fairness and inclusion in the internal culture and continue promoting safe, respectful working environments for all people.

In addition, the company has joined the **REDI network** making progress in working together to promote inclusive working environments free of discrimination.



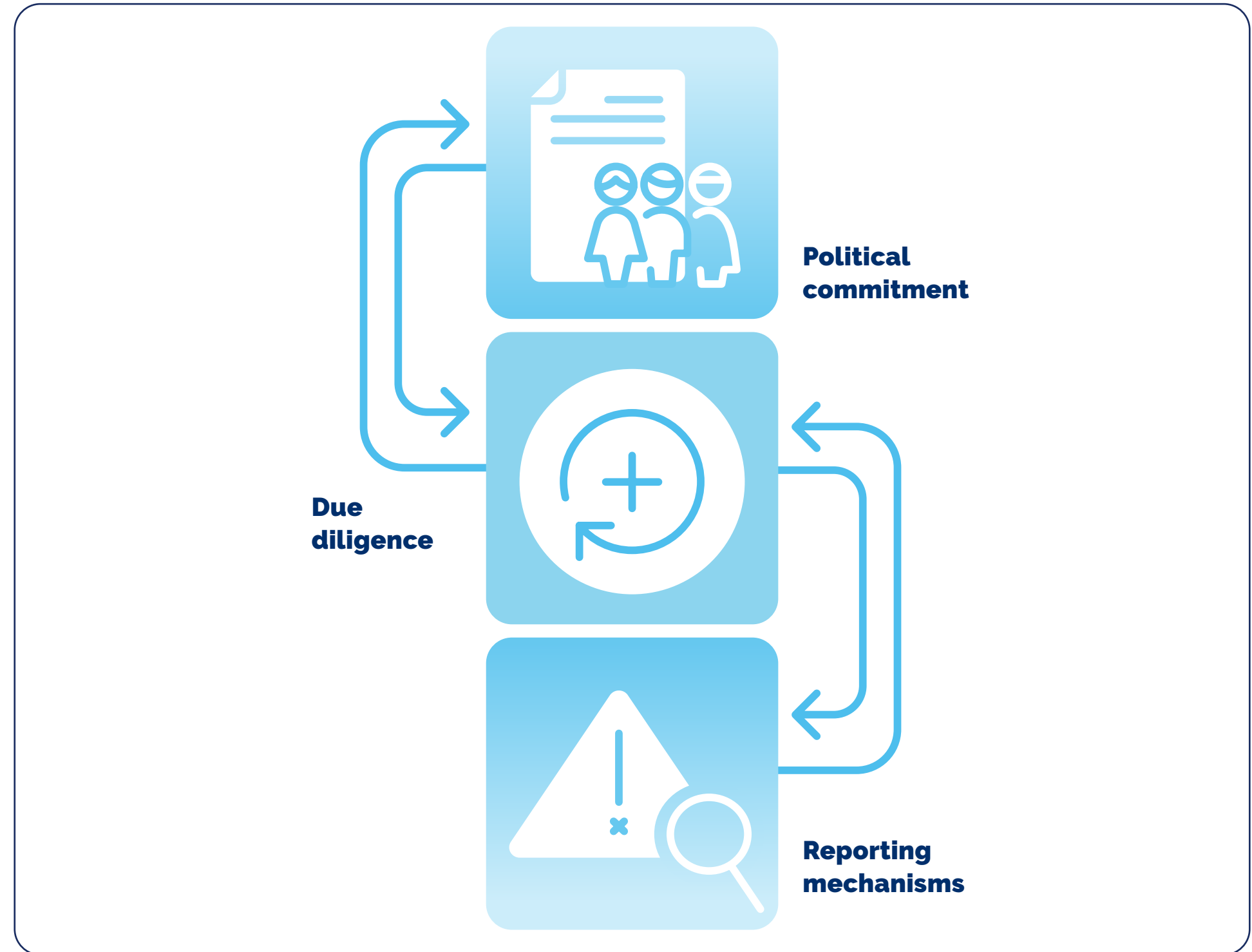
Respect and protection for human rights



Respect and protection of human rights form part of the principles guiding Aigües de Barcelona's activities. This commitment extends to all our company's areas of action as well as its value chain, including workers, suppliers, contractors' workers, partners and society in general.

For some years the company has integrated the **SDGs** into its strategy, paying specific attention to fundamental rights. Since 2016, we have also formed part of the **Spanish United Nations Global Compact Network** and every year we confirm our commitment to its ten principles.

Anticipating the new European due diligence frameworks, Aigües de Barcelona is applying a management model in line with the **United Nations' Guiding Principles on Business and Human Rights**.



Political commitment

In 2022, the Board of Directors approved the **Human Rights Policy**, establishing the company's framework for action on this issue. This policy is developed around four main areas:



Employment practices, which include respect for diversity and non-discrimination, freedom of association and collective bargaining, occupational health and safety and fair, favourable working conditions. The company rejects any kind of child exploitation or forced labour.



Environmental practices with social impact, aimed at promoting a healthy, sustainable environment with responsible management based on the principles of the circular economy.



Access to water and sanitation with the aim of guaranteeing this right, especially for people and groups in vulnerable situations. We manage it sustainably and promote responsible consumption.



Ethical practices, based on integrity, zero tolerance of corruption and respect for the right to data protection.

Due diligence

The company carries out a **due diligence process** to identify, prevent and mitigate possible human rights impacts deriving from its activities.

In 2022, the company's **Human Rights Committee** was established, consisting of 15 members from different areas of the company. This body oversees the proper application of the process and internal coordination on the issue. This year, 100% of committee members have received specialist training in human rights through the Global Compact.

During 2025, specific **Human Rights Action Plan** initiatives have been promoted, including the establishment of the value chain map and signing up for the Global Compact 2025-2026 sustainable suppliers programme.

Reporting mechanisms

Aigües de Barcelona offers professionals and suppliers an **ethical channel**. This is a confidential and, if necessary, anonymous tool for giving notice of possible breaches of regulations or human rights.

No reports of human rights violations resulting in penalties or convictions were recorded in 2023, 2024 or 2025.



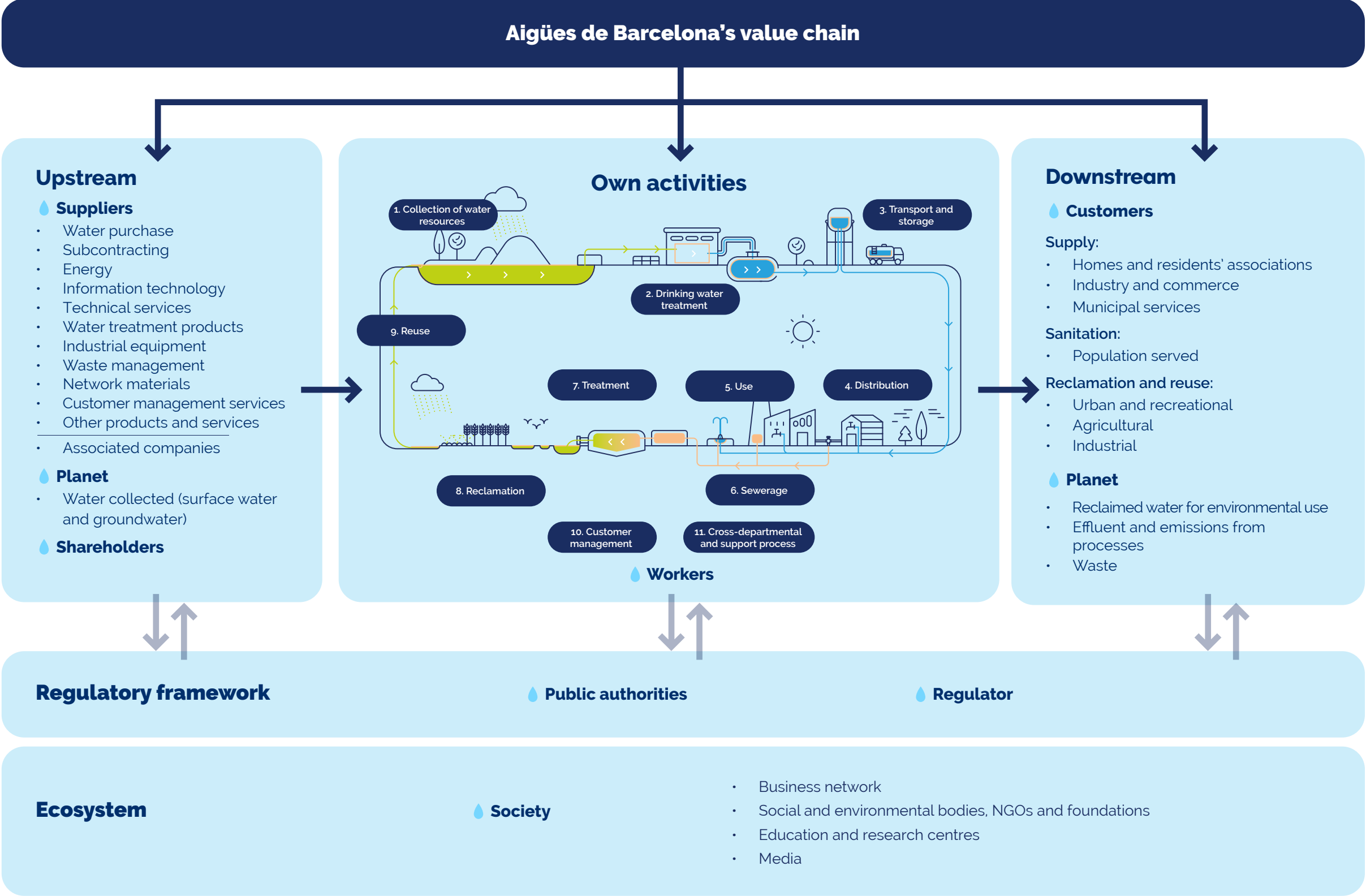
- 01
- 02
- 03
- 04
- 05

Value chain

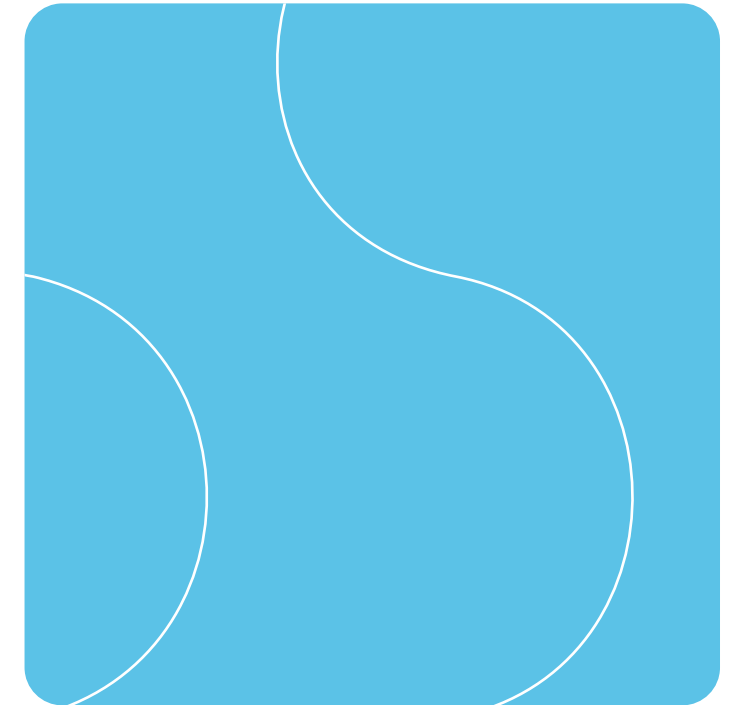
During 2025 we **mapped our value chain** to give a complete view of the social and environmental impacts of the entire water cycle.

This exercise strengthens our commitment to **due diligence** and responsible management in all relations with the company.

Here is our current value chain, which serves as a basis for identifying impacts, risks and opportunities throughout the different stages:



Social action and contribution to the region





Aigües de Barcelona aims its activity at generating shared value, contributing to the welfare of society by providing an essential service. This commitment is not limited to the protection and preservation of the natural environment. Instead it incorporates a complete view of the people and communities it services.

This approach takes the form of a close, collaborative relationship with our metropolitan surroundings through initiatives and projects that promote sustainability, innovation and the development of the region, environmental education and improvement in the quality of life of people from the metropolitan environment, with a particular focus on people in vulnerable situations.

To achieve these goals, Aigües de Barcelona works together with schools, organisations from civil society and the social third sector, schools and colleges, public authorities, businesses and all kinds of organisations to build a better, more inclusive, more sustainable world.

For the company, “making a city” means carrying out our activity while taking care of the resource we manage, respecting the environment we operate in, and understanding the needs of the citizens of the Barcelona metropolitan area.

We manage a scarce, valuable resource in the Mediterranean region. Thanks to the increase in public awareness in recent years, the metropolitan area of Barcelona is one of the European population centres with the lowest water consumption per person per day: 97.25 litres. This figure reflects a consolidated culture of saving water and shared responsibility in preserving a limited essential resource.

In line with our **purpose**, the company acts with responsibility and the desire to contribute to the **sustainable development and progress of the region**.



Water consumption per person per day

2025



2024



2023





Social contribution to the region

In a metropolitan environment with social inequalities and growing economic pressure, Aigües de Barcelona's social action is aimed at ensuring the right to water is effective and generating opportunities for employment and inclusion linked to the green transition.

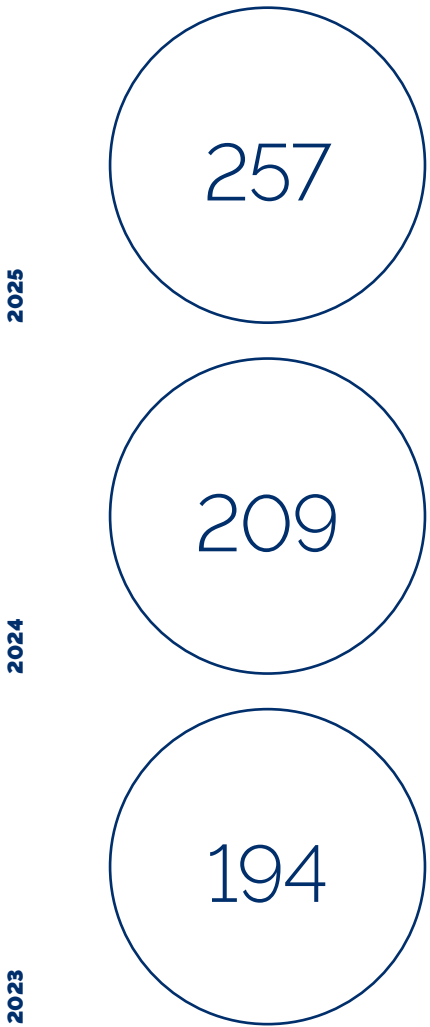
In this context, the company is committed to actively contributing to:

- **Social action**, to improve the quality of life of people in vulnerable situations by going beyond the guaranteed access to water and promoting a social transformation that allows these people to have autonomy and a plan for a decent life.
- **Education and environmental awareness-raising**, to promote awareness of care of the environment and the preservation of natural resources.
- **Public and regional promotion initiatives** to boost the development of the region and the strengthening of the community through close relationships with metropolitan social and institutional networks.

This view translates into a broad social contribution programme in which support for people in vulnerable situations, education, environmental awareness-raising and support for civil society organisations occupy an important place.

Contribución social

Número de convenios, proyectos, alianzas y colaboraciones activos (LBG)



The company also promotes corporate volunteering making it easier for workers to become involved in social and environmental initiatives.

During 2025, Aigües de Barcelona's social commitment has been translated into 257 initiatives covering more than 500,000 citizens. In addition, 201 organisations have benefited from the company's social contribution through social action, the activity of the Water Museum and support for civil society and regional promotion initiatives.

During **2025** Aigües de Barcelona allocated **3.2 million euros** to society in initiatives coming under LBG methodology orientated towards **education and awareness-raising, local development, health promotion, and support for vulnerable citizens in the Barcelona metropolitan area**. Of this sum, **1.6 million euros** were given to non-profit bodies and foundations.

The company uses the **LBG** international standard to measure and systemise its social contribution, applying a proven, meticulous methodology making it possible to quantify and assess the impact of projects carried out for the community.

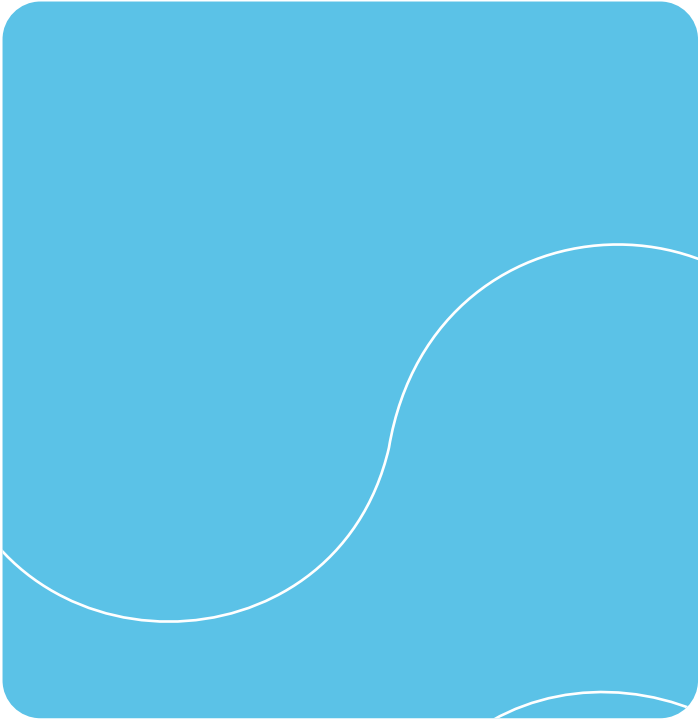
Social contribution (€M) *			
	2023	2024	2025
Transactions and complaints	2.50	2.70	3.26
Sponsorships	0.65	0.56	0.64
Own and other projects	1.85	2.14	2.62

(*) Sums included in accounts in cash, in working time, in kind and in management costs. The increase in own projects and the other initiatives category correspond to the incorporation of new projects forming part of the new Social Action Plan.

Contribution by SDG

SDG		%
	1. No poverty	3.1
	3. Good health and well-being	8.2
	4. Quality education	7.8
	5. Gender equality	1.4
	6. Clean water and sanitation	1.0
	8. Decent work and economic growth	10.5
	9. Industry, innovation and infrastructure	0.3
	10. Reduced inequalities	4.3
	11. Sustainable cities and communities	9.2
	12. Responsible production and consumption	0.5
	15. Life on land	1.7
	17. Partnerships for the goals	52.0
TOTAL		100

€3.26M
millions of euros of
social contribution
during 2025



Tackling inequalities

The persistence of unemployment, poverty, school dropouts and gender inequalities in the Barcelona metropolitan area are a structural challenge to all social agents. Meanwhile, over the last few years new social problems have emerged, such as working poverty and poverty among children and young people as well as new opportunities linked to the development of the green economy.

In this context, **Aigües de Barcelona is maintaining its commitment to people in vulnerable situations**, working based on closeness and alliances to help improve the situation.

During 2025, we have continued to roll out the **Social Action Plan 2024-2026**, aimed at improving the quality of life and well-being of people in vulnerable situations in the Barcelona metropolitan area by improving employability and sustainable water use. This plan consolidates the company's commitment to promoting a social transformation that helps guarantee health, well-being and access to quality employment.



As part of the **Social Action Plan 2024-2026**, Aigües de Barcelona is rolling out a set of programmes aimed at reducing inequalities, improving employability and promoting the well-being of people in vulnerable situations in the Barcelona metropolitan area. These programmes combine our own actions and alliances with social organisations, public authorities and agents operating in the region, with clear orientation towards generating a measurable social impact.

1. ONA PROGRAMME (EMPLOYMENT, BASIC NEEDS, EMPOWERMENT)

Developed with Red Cross Catalonia, the programme combines meeting basic needs with actions to improvement employability and develop competences to help people get jobs. In 2025, it was rolled out in five municipalities with almost 200 participants. More than 65% of them found jobs.

This year the development of the methodology for analysing the economic impact of the programme also continued, jointly with Cetaqua. It estimates a positive return of **€1.29 for each euro invested**.

2. YOUNG TALENTS SCHOLARSHIP PROGRAMME

2025 was the tenth year of the programme, with six new grants. **There have now been 45 young participants since the beginning of the programme**. The grants include financial and educational support and mentorship. The fifth group of students graduated this year making a total of 17 people who have now graduated through the programme. The Alumni programme has also been maintained.



3. YOUNG TALENTS SCHOLARSHIP PROGRAMME

2025 was the tenth year of the programme, with six new grants. **There have now been 45 young participants since the beginning of the programme.** The grants include financial and educational support and mentorship. The fifth group of students graduated this year making a total of 17 people who have now graduated through the programme. The Alumni programme has also been maintained.

4. A-PORTA PROJECT

Rolled out in Gavà and Badalona, in cooperation with CONFAVC, this local project combines information, empowerment of residents, the fight against energy poverty and loneliness. In 2025, **12 doorknockers were contracted and it was possible to advise almost 500 homes.**

5. SOCIAL REGION PROGRAMME

The second **Inclou-Indústria Montcada i Reixac**, aimed at people with diverse learning abilities has begun, together with cooperation in the Som Sant Boi Jove project. Alongside this, joint work with Barcelona Provincial Council has once again been carried out and new projects designed with Gavà and Cornellà de Llobregat to be rolled out during 2026.

6. GREEN JOBS PROGRAMME

Skilling and employability programme in green industries combining training and practical experience. Two rounds of the programme have been completed in 2025 with **30 participants**, 80% of whom have completed the course and more than half of whom have found jobs. A new round has begun in Barcelona with 15 young people.

7. COOPERATION WITH THIRD SECTOR ORGANISATIONS

In 2025 we have worked on 25 social projects linked to employability and equal opportunities, reaching **more than 1,100 beneficiaries**, the highest figure achieved since 2021.

8. HOMES READY PROGRAMME

This new programme has made it possible to repair **23** leaks in households with the social tariff. More than **€35,000 of debt** was also cancelled.

9. UNADA

Nine initiatives were presented in the first year of this social accelerator, **two of which were selected for the acceleration phase**, with pilot schemes planned for 2026.

10. SISME PROGRAMME

As part of the alliance with the Gasol Foundation, and with the aim of promoting healthy living habits in schools, in 2025, **9,000 pupils in 24 schools were reached**, making a total of 10,300 pupils since the cooperation began in 2023.

01

02

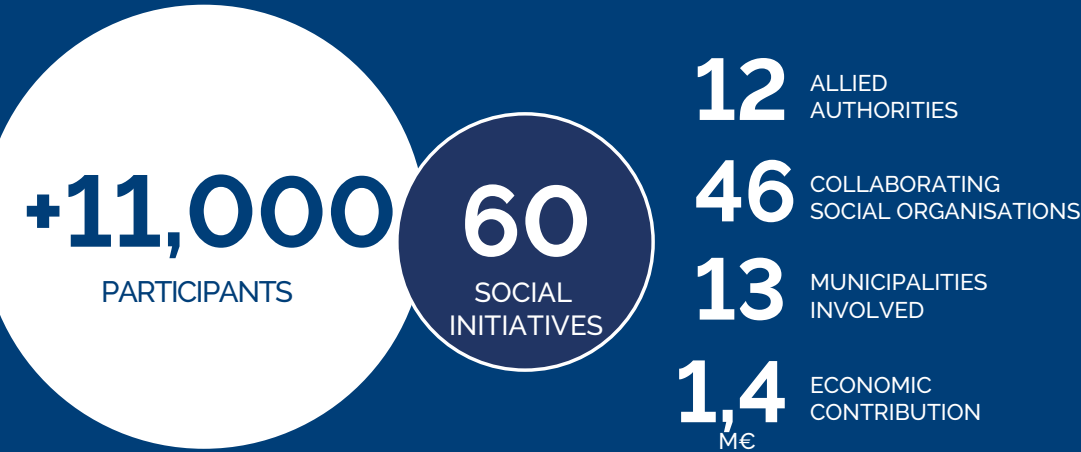
03

04

05



2025 Social Action Plan 2025 impact



Strategic core elements





Environmental education and awareness-raising



Marta Soler.
Museum
Director

||

Environmental education is a key tool for understanding and facing the big challenges of our time and the Water Museum is a leading example of this. As a core tool for Aigües de Barcelona's commitment to culture and education, the Museum works to bring knowledge about water closer to the public rigorously and accessibly, with a desire to achieve change.

In 2025, its reopening to the general public without bookings and with immersive experiences like "The Sound of Water" have strengthened its role as a place for open, participative learning that is attractive for all citizens. Beyond the figures, which show a wide reach, the capacity to interest diverse audiences through an offer combining in-person and online activities is particularly important, connecting knowledge, emotion and environmental sensitivity.

In education, the Museum continues to expand and update its offer for all educational stages based on the assessments made. I would highlight the incorporation of initiatives for young people, such as "The future in every drop" and the promotion of accessibility projects, such as our work with Apropa Cultura, reinforcing the Museum's commitment to inclusive education in line with the Sustainable Development Goals.

Ultimately, the Water Museum is much more than just an exhibition space – it is a teaching tool serving the region that contributes to educating a public who are more aware, knowledgeable and committed to the future of water and the planet.

||



- 01
- 02
- 03
- 04
- 05





The promotion of water culture and responsible use of the resource is an essential lever in order to progress towards a more resilient, sustainable society. In this area, Aigües de Barcelona promotes educational and awareness-raising initiatives aimed at different audiences with a combination of face-to-face and digital formats.

In 2025, this activity was largely developed via the Water Museum, the Water Space and participation in sporting and public events, reinforcing the transmission of knowledge of the integrated water cycle and the challenges associated with climate change.



ESRS 2 SBM-1, ESRS 2 SBM-2, S4-4

THE WATER MUSEUM

The Water Museum represents the **core of Aigües de Barcelona's commitment to water culture and environmental education**. It acts as a space of reference to spread knowledge of the integrated water cycle, sustainability and the challenges associated with climate change, with a continuously developing dynamic programme.

It is based on the conviction that knowledge is an essential lever to move forwards towards a more resilient, sustainable society. In line with the commitment to the SDGs, all educational activities are carried out around four core themes: water and sustainable use, **water and science, water and future challenges, and water and health**, paying particular attention to the climate emergency.

CONSOLIDATION OF THE HYBRID MODEL

During 2025 a hybrid offer – both in-person and digital – has been consolidated, making it possible to expand the territorial scope and diversify audiences.

Families and general public:

- 78,423 participants in digital activities
- 12,500 in-person visits due to the reopening of the Museum without the need for advance bookings

School educational programme

- 41,855 children and young people taking part
 - 26,829 in person
 - 15,026 in digital format

Digital impact:

- 3,696,478 views, published on YouTube, Facebook and Instagram.



01
02
03
04
05

CULTURAL AND EDUCATIONAL PROGRAMMING FOR THE GENERAL PUBLIC

In 2025, in-person programming has been expanded and the range of experiences has been strengthened, with options like:

- The opening of the immersive artistic videoprojection **"Aigües Sonores"**, shown in the Àgora space (former water tank).
 - Special activities as part of **Museums Night**, the **Science Week** and **European Heritage Days**.
 - **Computer games** such as "Bel: the Pieces of the Revolution" (in cooperation with XATIC – the Industrial Tourism Network of Catalonia) and "Crimes in the Museum: The Disappearance of the Ancient Book of Water of Dosrius".
 - Virtual exhibition **"The Alexander Machine"**.
 - A digital educational activity for secondary schools on virtual water consumption: **"The Future in Every Drop"**.
 - Renewal of the educational programme for **summer playschemes**.
- The **Apropa Cultura** project has also been added with the aim of strengthening accessibility and facilitating the participation of groups in situations of vulnerability.

SCHOOL EDUCATIONAL PROGRAMME

The Museum's educational catalogue covers all educational stages, with options adapted to different curriculums and methodologies: Educación Infantil

- Children's education
- Primary schools
- Secondary schools
- Vocational training

The Museum also develops **specific programmes**, such as:

- **Know Drinking Water Treatment Programme**, with activities aimed at giving an understanding of the treatment process and the health guarantees of water.
- Participation in the **metropolitan programme Let's Share a Future (AMB)**, with activities linked to water treatment, aquifers and reuse.

SUMMER EDUCATIONAL PROGRAMME

During July, the Water Museum offered **fun and educational activities related to water and sustainability for summer playschemes** with the participation of a total of **1,887 children** from two age groups: 3-7 and 8-14.



WATER SPACE

The Water Space is a travelling event aimed at children that explains the anthropic water cycle and the need to reinvent it when faced by scarcity and increasing demand in urban areas.

In 2025, the Water Space visited **32 districts and municipalities** of the Barcelona metropolitan area, bringing knowledge of the integrated water cycle closer to children and promoting responsible attitudes to the resource.

RACES AND SPORTING EVENTS

In order to promote tap water consumption and reduce waste generation, in 2025 **Aigües de Barcelona** took part in **more than ten sporting events**, installing refreshment points with drinking water, compostable cups and options to refill water bottles.

The most important events we were involved in included the Barcelona Marathon and Half Marathon, the La Mercè Race, the Firefighters' Race and the Barcelona Triathlon. This action helps strengthen confidence in tap water quality and improve the sustainability of large-scale events.



Roots in the region

Our close relationship with the network of associations and communities in the Barcelona metropolitan area is a key element for **strengthening social cohesion and improving the quality of the service**. Aigües de Barcelona maintains **active cooperation with residents' associations, local centres, regional centres and communities of diverse origins**, with the aim of establishing direct communication channels, listening to the needs of the region and providing a response.

This link makes it possible to incorporate cultural, linguistic and social diversity in the provision of the service, promote public participation in assessing projects and strengthening awareness of responsible water use. At the same time, it provides knowledge of local initiatives promoting the region's economic, social and cultural development.

Talks to local civic organisations

During 2025, **ten talks** have been held at civic organisations focusing on responsible water consumption, the impact of climate change, water billing, discounts and the aid available.

These sessions form a space for direct dialogue allowing the company to find out about concerns and expectations and adjust its services and communication strategies.

Sponsorship and patronage

Sponsorship and patronage actions are aligned with the company's area of activity and its purpose. They provide support for initiatives linked to the integrated water cycle, sustainability, the region's social and cultural development and improving the quality of life of people in situations of vulnerability.

These actions basically contribute to:

- Promoting tap water consumption and healthy habits at public events and activities.
- Boosting young talent and STEM disciplines and empowering women.
- Encouraging inclusive culture, education and sport as elements for social cohesion.

Management of this support is governed by the Sponsorship and Patronage Policy, approved by the Board of Directors and integrated into the Prevention, Detection and Management of Criminal Risks Model supervised by the Sponsorship Committee, with the participation of the compliance officer. Detailed information is published on the Transparency Portal.



Sponsorships			
Sponsorships *	2023	2024	2025
Euros	653,483	564,549	642,783
umber of actions	134	150	158

(*) Sums included in accounts: in cash, in kind and management costs.



Corporate volunteering

Corporate volunteering at Aigües de Barcelona contributes to fostering a sense of belonging, enriching relationships between colleagues. It also offers the possibility of learning first-hand the reality of our environment and contributing towards improving it. In addition, it makes it possible to use the knowledge and capabilities of our team to serve society, helping to resolve social challenges.

The volunteering programme is aligned with both the company's strategy and its purpose, as well as the needs of the region and the motivations of the workers. It forms part of the 2024-2026 Social Action Plan.

During 2025, **16 corporate volunteering actions** were carried out, with the participation of almost **140 volunteers** and more than **450 hours** spent volunteering. The following initiatives are particularly important:

COACH PROJECT WITH THE ÈXIT FOUNDATION

This corporate volunteering initiative seeks to guide and motivate young people in situations of social vulnerability through coaching. Aigües de Barcelona took part for the sixth time with **17 volunteers** who supported the young people in six sessions, encouraging the development of skills and help them approach the world of work.

TRAINING FOR THE ONA PROGRAMME

In 2025, training was given on water sustainability and financial education to beneficiaries of the ONA programme. These sessions, given by volunteer workers, had the participation of five volunteers and they reached **48 participants**.

MENTORING PEOPLE WITH DIVERSE LEARNING ABILITIES

Working with social organisations, **13 volunteers** gave personalised support aimed at promoting the employability of people with diverse learning abilities.

GREAT FOOD BANK COLLECTION

A total of **14 volunteers** took part in collecting and choosing food, helping support families in vulnerable situations.

ENVIRONMENTAL VOLUNTEERING

Various environmental actions were carried out as part of the **BiObserva** project and a dune recovery measure in Castelldefels. **40 volunteers** have taken part in these initiatives helping conserve and improve local biodiversity.





01

02

03

04

05



04

Responsible, ethical, transparent governance



Enrique Garcia.
General Services
Manager for
Aigües de
Barcelona

“

The climate emergency and economic uncertainty, accentuated by geopolitical conflicts, make it more necessary than ever to maintain continuous monitoring of the company's risks. Only with a permanent, anticipatory, data-based vision can we reinforce our capacity to respond to changing scenarios and guarantee the continuity of an essential service for the public and for economic activity in the region.

Today, in this context of greater scrutiny by society and the authorities, transparency and accountability are a tool for leadership and reputation. At Aigües de Barcelona we understand that meticulously explaining what we do, how we do it and the results achieved is an inseparable part of responsible management and also the best way of strengthening our stakeholders' trust.

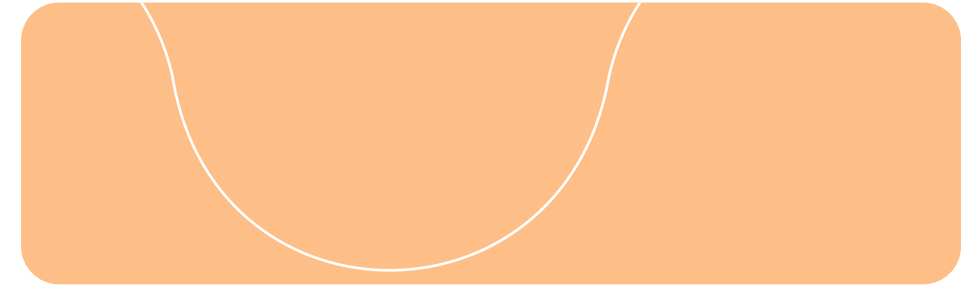
Ensuring the water resilience of the region where we operate is a strategic priority. But this resilience will not be possible without preserving the economic and financial balance which is the essential element allowing us to maintain our investment, innovation and the operational robustness required by the new context of climate change.

It was precisely this balance that allowed us to carry out all the actions planned in 2023 to strengthen the water resilience of the metropolitan region. These were projects now already completed or about to be completed, such as updating the Estrella plant, a key facility for strengthening the system in drought situations and ensuring the best possible use of water with high quality standards. Also concerning the Llobregat, a new line of reverse osmosis treatment has been planned, making it possible to notably improve the system's resilience.

We also continue to work in coordination with the authorities to ensure the economic viability of the planned actions in the Besòs area, where it is planned to extend the model for using reclaimed water with a new WRP, and future use of this resource for drinking.

Maintaining this economic balance requires solid governance and mature management systems guaranteeing continuous improvement throughout the organisation. In this sense, relations with the value chain are increasingly strategic: today, ensuring stable supply and containing the cost of raw materials is an essential condition for preserving the viability of investments required by the new climatic context. Suppliers are undoubtedly among our most important stakeholders.

”



01

02

03

04

05

Good corporate governance



Good governance practices bring solidity, generate trust and strengthen the organisation's credibility with its stakeholders. At the same time, they promote performance, improve decision-making and guarantee the company's sustainability and continuity in an increasingly demanding changing environment.



Open, ethical, participatory governance contributes to more efficient and effective management, ensures **compliance with the regulations** and expands the company's **positive impact** on the region and on society. It also promotes an **internal culture** based on integrity, co-responsibility and the involvement of workers as the basis for a resilient business model orientated towards the long term.



01

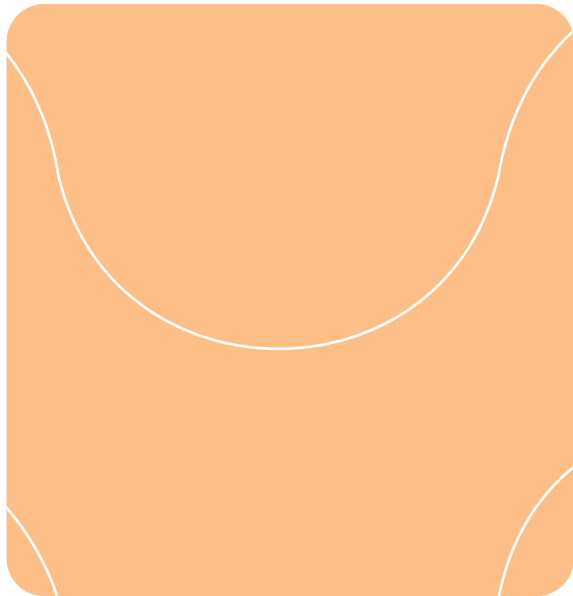
02

03

04

05

Aigües de Barcelona's shareholders are:



Shareholder composition

Barcelona Metropolitan Area

Societat General d'Aigües de Barcelona, S.A.U.

CriteriaCaixa, S.A.U.

15
%

70
%

15
%

This composition is another example of the company's commitment to public-private cooperation, which is the basis for our governance.



Board of Directors

The Board of Directors of Aigües de Barcelona consists of 16 members appointed by the General Meeting of Shareholders, after being proposed by shareholders: three proposed by the Barcelona Metropolitan Area, eleven proposed by the Societat General d'Aigües de Barcelona, S.A.U., and two proposed by Criteria Caixa, S.A.U.

Chair

Miquel Roca i Junyent

Vice-chair

Marta Colet Gonzalo

Chief executive

Felipe Campos Rubio

(in the name of the Societat General d'Aigües de Barcelona, S.A.U.)

Secretary, non-director

Alejandro Jiménez Marconi

During 2025, the Board has continued to make progress in diversifying its members' profiles in line with the company's new strategic orientations and with a desire to strengthen solid, plural governance in line with the environmental, social and economic challenges of the current context.

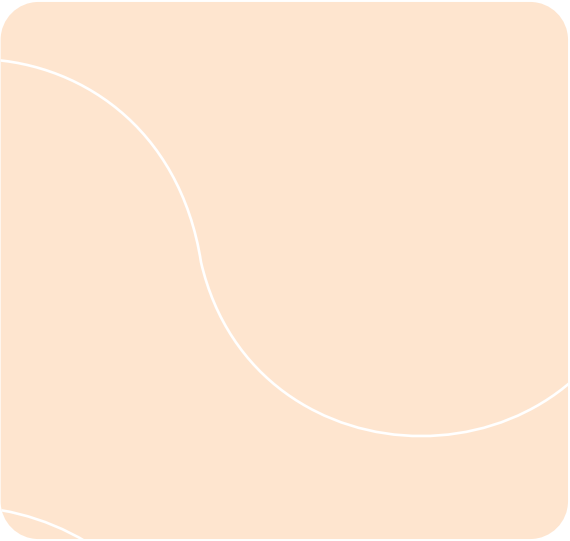
Directors

- Geoffroy Carlier
- Estefanía Collados López de María
- Montserrat Colldeforns i Sol
- Carlos Cruz Corpas
- Antoni Fogué i Moya
- Therese Jamaa
- Clara Navarro Colomer
- Marta Palacio Canal
- Esther Real Saladrigas
- Cosme Sagnier Guimón
- Isidre Sierra Fusté
- Daniel Tugues Andrés
- Rafael Villaseca Marco

In this context, the General Meeting of Shareholders of 11 June 2025 **agreed on the re-election and appointment of various Board members** proposed by the respective shareholders. The re-election of the company Societat General d'Aigües de Barcelona, S.A.U. as a Board member and the appointment of Daniel Tugues Andrés, Rafael Villaseca Marco and Carlos Cruz Corpas, all proposed by Societat General d'Aigües de Barcelona, S.A.U., was agreed. The re-election of Montserrat Colldeforns i Sol, proposed by the Barcelona Metropolitan Area, was also approved. Finally, the appointment of Estefanía Collados López de María, proposed by Criteria Caixa, S.A.U., was also agreed.

During 2025, the following people were members of the Board until notification was given of their resignation: Carmen Marull (until 5 March 2025), Jordi Ros Faura (until 10 April 2025) and Eva Ferruz (until 10 June 2025).

At the meeting of the Board of Directors following the General Meeting of 11 June 2025, it was agreed that the company Societat General d'Aigües de Barcelona, S.A.U., represented by Felipe Campos i Rubio, should continue as chief executive. Marta Colet Gonzalo was also appointed vice-chair of the Board of Directors and Estefanía Collados López de María was appointed a member of the Executive Committee.



These agreements strengthen institutional stability, the continuity of senior management and the adaptation of the highest ranking governance body to the company's strategic aims.



- 01
- 02
- 03
- 04**
- 05



Committees of the Board of Directors

Aigües de Barcelona's governance model is based on a **structure of committees** that strengthen the company's capacity for analysis, supervision and monitoring in its strategic areas. As of 31 December 2025, the Board of Directors had **five committees**.

Firstly, the Executive **Committee** exercises the powers delegated to it by the Board, except for those that cannot be delegated under the law or the company's articles of association, ensuring streamlined decision-making. There are also four non-executive committees dealing with specific strategic aspects: the **Committee on Social Participation, Ethics and Corporate Governance; the Committee on Water Resources, Sustainability and Innovation; the Accounts Committee; and the Social Action Committee**.

These committees are **forums for specialist work** helping to reinforce meticulous, transparent, high-quality monitoring.

Every year they establish **an action plan in line with the company's strategic priorities** and monitor it through an annual report on activities, which is put before the Board of Directors.

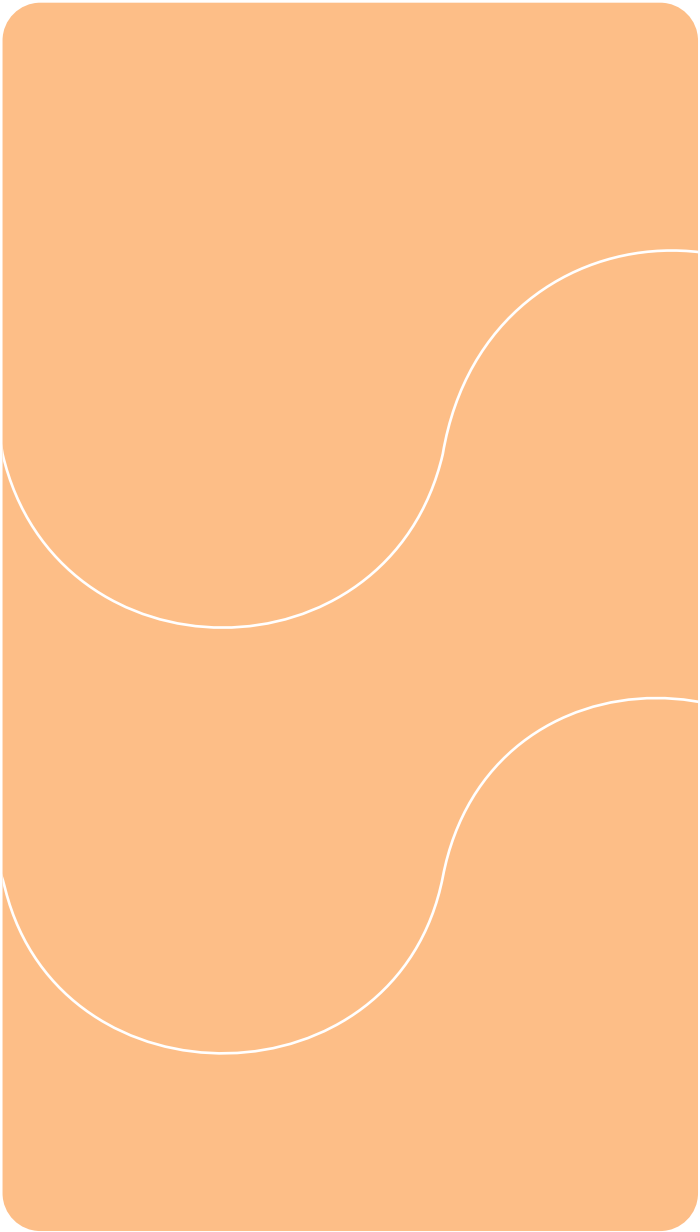
The managing director takes part in all committee meetings to promote coherence between operational implementation and the monitoring function. In addition, the established return mechanisms ensure **the Board receives periodic structured information**, strengthening accountability and the traceability of decisions.

In the context of the incorporation of new Board members, the Committee on Social Participation, Ethics and Corporate Governance is promoting an **induction and training process** providing an overall view of the company, its corporate and organisational model, the applicable regulatory framework and internal ethics and compliance policies. This process helps to ensure the responsible performance of administrative duties and to consolidate a **culture of governance based on integrity**.

With the aim of making it easier to exercise their responsibilities, members of the Board have a **specific space for documents** with access to the minutes and other documents relevant to meetings of the Board and its committees. This system strengthens internal transparency and ensures that updated information is available so informed decisions can be made.

The committees combine members of the Board with members from outside, making it possible to incorporate **specific expertise** to enrich discussions and strengthen the technical quality of the governing body.

Through this structure, Aigües de Barcelona establishes a **solid, specialised governance model in line with its ESG commitments**, orientated towards creating shared value and generating trust.



01

02

03

04

05





Management structure

The main duty of the management of Aigües de Barcelona is to ensure compliance with the policies and agreements from the company's Board of Directors. Its main duty is to ensure the **economic viability, operational excellence and quality of the service**, as well as maintaining the most demanding standards in managing the integrated water cycle.

Aigües de Barcelona has an organisational structure designed to respond to the environmental, social and economic challenges linked to managing the water cycle, with a clear focus on **improving people's quality of life and protecting the environment**. This structure strengthens the company's capacity to contribute to a more sustainable, resilient and prosperous urban ecosystem.

In this context, the management establishes the long-term strategic lines and promotes the necessary actions in each area of responsibility to achieve the goals set. The general manager is accountable to the Board of Directors, which presents and submits the annual accounts, the management report and the statement of non-financial information to the Shareholders' Meeting for approval, **ensuring accountability and transparency**.

Composition of the organisational structure

Ignacio Escudero García
General Management

On 31 December 2025, the organisation was structured into the following divisions: General Management, Operations, Communication and Marketing, Sustainability, Customers, General Services, Social Participation and Action, Legal, and People and Organisation. These manage the company's everyday activity in a coordinated way.

In line with this vision, the organisational model is developed around **three strategic core areas**:



Social commitment,
with people at the centre of the company's activities.



Operational excellence and being a reference hub on climate change,
strengthening water resilience and innovation.



Transforming the business model,
making the customer function a strategic priority.



- 01
- 02
- 03
- 04**
- 05



Policies and management systems

Active policies at Aigües de Barcelona

The **Integrated Management Policy**, approved by senior management, is the frame of reference for the Integrated Management System and establishes its commitment to compliance with the regulations and continuous improvement. This policy guides the definition and review of the system's goals and it was updated in April 2025, strengthening its alignment with the company's current challenges.

The Board of Directors approves the main corporate policies developing the governance model and consolidating a culture based on **integrity, transparency and sustainability**.

ESRS 2 SBM-1, ESRS 2 MDR-P, ESRS GOV-4, ESRS G1-1, S1-1, S4-1, E1-2, E3-1

Management policies
Policies approved by the Board of Directors
Sustainability policy
Climate action policy
Human rights policy
Transparency policy
Code of Ethics
Criminal risk prevention, detection and management model policies, including: - Relations with public authorities and officials - Action in the private sector and conflicts of interest - Sponsorship and patronage - Information security and use of ICT - Tax compliance - Environmental compliance and water quality - Criminal compliance - Management of conflicts of interest
Policies approved by General Management
Culture of fairness policy
Sustainable purchasing policy

At a general level, our policies are **available to all our stakeholders** via the website and are on display at our offices with public access, and our work centres. They are publicised to workers via the document manager and through meetings.

The specific policies concerning the prevention, detection and management of criminal risks are for internal use and are publicised via the document manager and also through information sessions for all staff.

Our policies can be accessed on our website:

<https://www.aiguesdebarcelona.cat/ca/web/ab-corporativa/transparents-com-aigua>

Our policies are **reviewed periodically to adapt their level of commitment**, based on experience, the identification of new risks, new technologies, legislative changes and new challenges. This review must ensure all the organisation's policies are consistent. The occupational health and safety aspects shown in the Integrated Management Policy are the result of consultation with workers' representatives.



01
02
03
04
05

Management systems

Aigües de Barcelona carries out its activities in a demanding environment where operational excellence, compliance with the regulations and stakeholders' trust are key elements. In this context, the organisation has established an **Integrated Management System** which develops the different certified systems based on planning, control and continuous improvement in a single framework.

Integration **promotes an overall view of risks and opportunities** and makes it possible to align management with corporate strategy and sustainability commitments. It ensures the applicable legal compliance and strengthens alignment between corporate strategy and environmental, social and governance commitments. At the same time it helps optimise resources, improve the efficiency of processes and consolidate a culture orientated towards quality, safety and sustainability.

The system covers the areas that directly affect the quality of the service and the water supplied, the health and safety of workers, the environmental protection, information security and the continuity of the service.

Begun in 1996 and gradually expanded, the Integrated Management System incorporates the main international standards on matters including quality, the environment, energy, occupational health and safety, the health risks of water, continuity of business, information security, accessibility and social responsibility. This framework confirms the solidity of the operational model and its permanent updating in accordance with developments in the regulations and in the industry.





Internal and external audit system

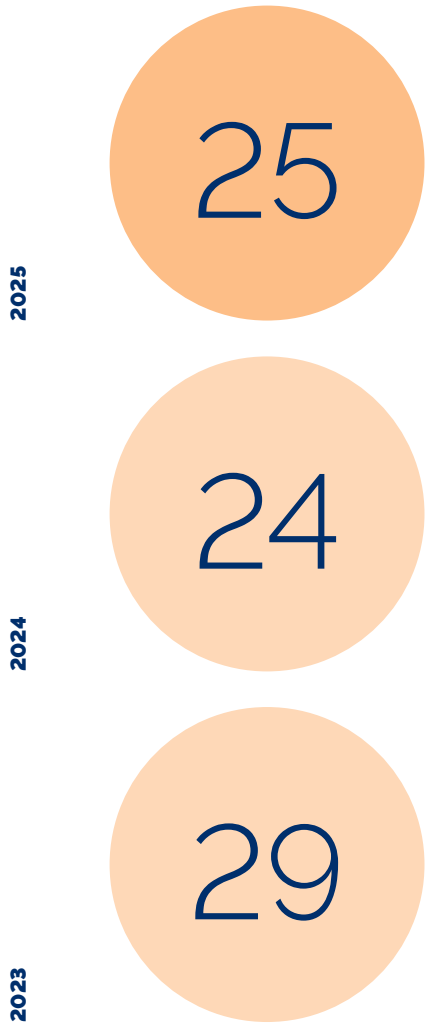
The audit system forms an **essential governance tool** in the Integrated Management System. Through an independent, systematic, documented process, it makes it possible to check the compliance of the systems implemented, assess their effectiveness and strengthen the integrity of processes, thereby contributing to data-based decision-making.

Internal and external audits are planned every year and carried out regularly, ensuring the gradual review of all centres and activities. The organisation has a team of qualified internal auditors with the expert knowledge and experience needed to ensure rigorous assessments.

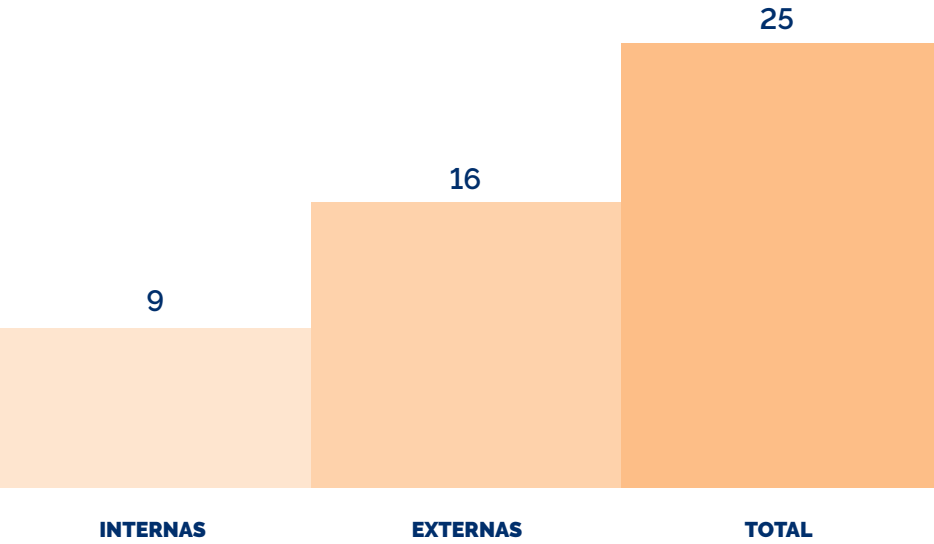
Any deviations identified are managed individually by establishing corrections and corrective actions aimed at preventing them from recurring and consolidating the **continuous improvement** of the system.

During 2025, **25 monitoring and renewal audit processes** (9 internal and 16 external) were carried out, all satisfactorily passed. Some of these processes were carried out in an integrated way, reinforcing the coherence of the management model.

Audits carried out



Audits carried out in 2025



The achievement of obtaining a **declaration of compliance for the product carbon footprint in line with the ISO 14067-1 standard for drinking water**, treated water and reclaimed water should also be highlighted. This strengthens the company's commitment to environmental transparency and decarbonisation.



Management tools

The **Integrated Management System** relies on a series of corporate tools guaranteeing the planning, monitoring, regulatory control and continuous improvement of processes.

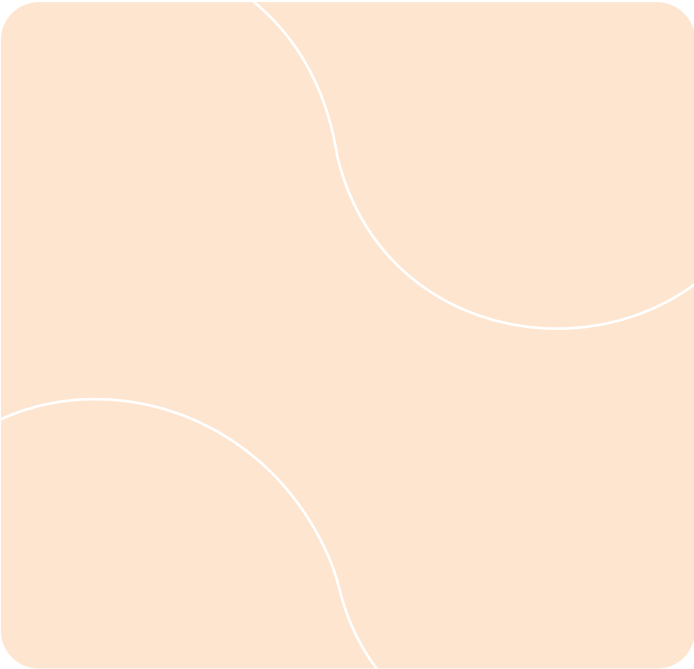
The main management tools are:

MIDENET

A strategic tool making it possible to control the company's management plans, goals, indicators and projects in an integrated way. It facilitates alignment between the corporate strategy and operational implementation, ensuring the monitoring and assessment of the results.

SALEM

A service for managing legal and regulatory requirements that identifies, updates and evaluates the regulations applicable to the organisation's activities. It makes it possible to guarantee compliance with the regulations and have permanently updated information.



NEODOC

Document manager for the Integrated Management System ensuring control of documented information through traceable processes of creation, revision, approval, distribution and access. In 2025, work on its functional improvement and updating has continued.

PRODITY

A tool for managing non-conformities, corrective actions and opportunities for improvement. Makes it possible to record and monitor incidents resulting from everyday operation, audits, risk assessments, environmental aspects and change management, reinforcing the integrity of processes.

In the context of the **Integrated Management System**, Aigües de Barcelona sets **goals for the organisation's different functions and levels**, in accordance with the **SMART** model (specific, measurable, achievable, relevant and time-bound). These goals guide continuous improvement in the areas of quality, the environment, occupational health and safety, and industrial risk.



- 01
- 02
- 03
- 04**
- 05

In 2025, the **main lines of action** were:

Revision and systemisation of the management of environmental and industrial events with the aim of standardising criteria strengthening efficiency, identifying recurring patterns and improving the reportability of incidents.

Updating the waste management methodology including ADR waste to guarantee a homogeneous, documented and comprehensible process for all areas.

Strengthening the monitoring of non-conformities, promoting the analysis of root causes and compliance with deadlines to ensure the effectiveness of the system.

Improving the management of documents and computer tools with the aim of increasing the reliability and availability of data, the traceability of information and support for decision-making based on documented information.

Strengthening preparation for emergencies by revising specific documents, carrying out simulation exercises and coordinating with external services to ensure a controlled, effective response.

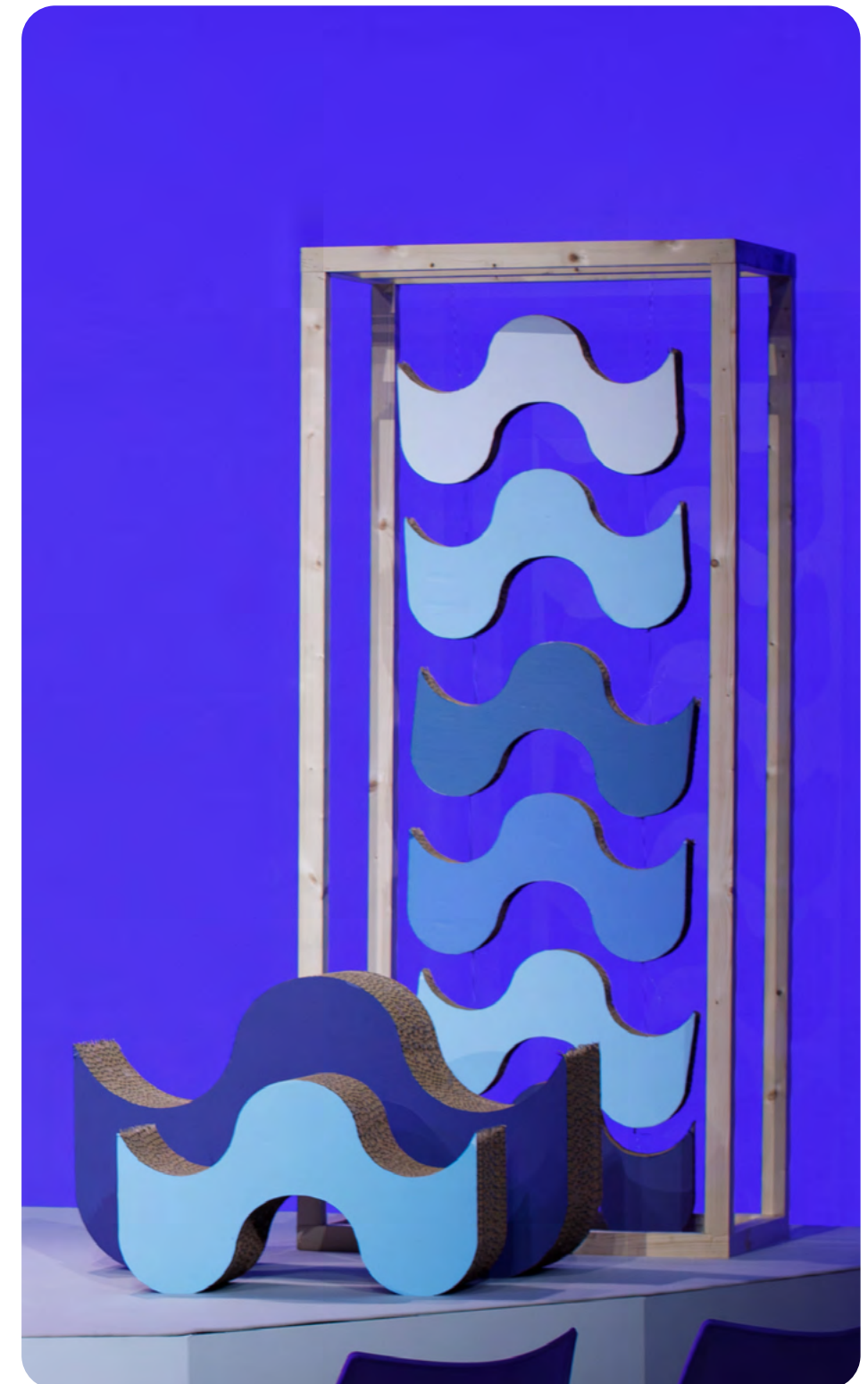
Ensuring workers with an impact on management systems are properly competent for their level of responsibility.



In **occupational health and safety**, the organisation's commitment to prevention has been consolidated through:

- Carrying out safety visits focusing on open dialogue with workers and contractors.
- Implementing management standards for high-risk jobs and Rules that Save Lives.
- Improving safety devices in production processes with the immobility alarm.
- Strengthening the coordination of prevention with outside suppliers by drawing up teaching guides.

These actions consolidate an **operational model orientated towards anticipation, prevention and continuous improvement**, in line with the company's environmental, social and governance commitments.



01

02

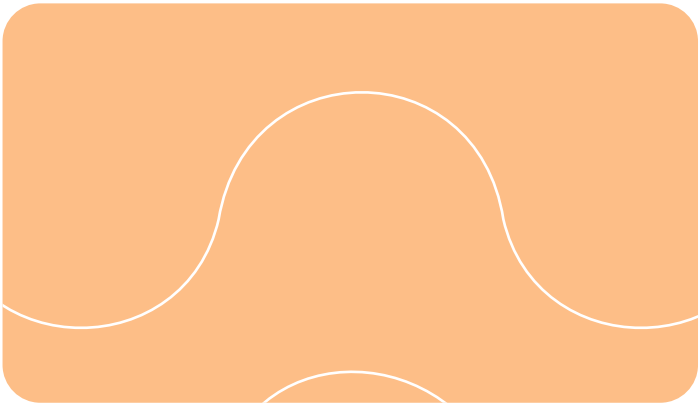
03

04

05



Responsible risk management and cybersecurity



- 01
- 02
- 03
- 04**
- 05



Javier Montoya.
Director of
Cybersecurity,
Continuity and
Risks of Aigües
de Barcelona

”

Strategic and ethical approach to risk management

Responsible risk management at Aigües de Barcelona is established as a fundamental strategic pillar. This approach goes beyond merely identifying, assessing and mitigating uncertainties; it integrates ethical and sustainability criteria into decision-making. The central aim is not just to prevent financial, reputational or service impacts, it is also to ensure strict legal compliance, as well as protecting human rights and the environment.

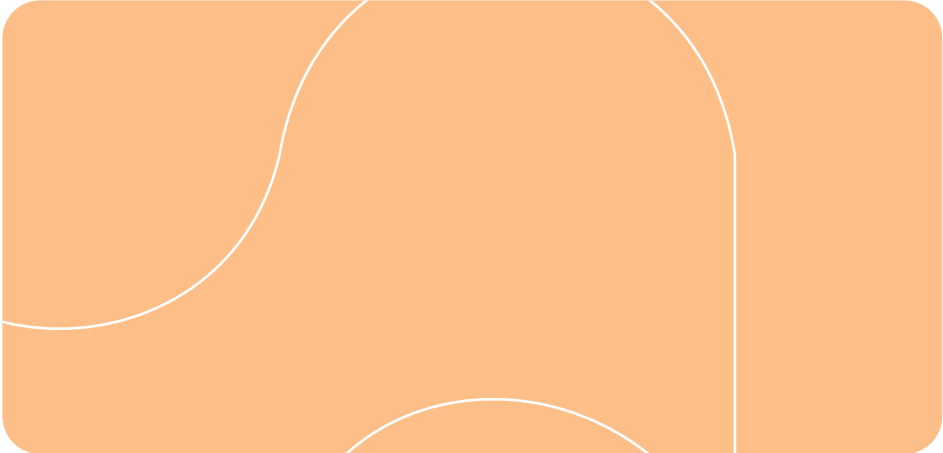
Traceability and mitigation: the internal process

The company’s risk management process is characterised by its integrated traceability. This makes it possible to document every risk in detail, including characterising and weighting it. The way in which the internal controls implemented manage to significantly reduce the impact or probability of risks, minimising their residual values, is also documented. Risks exceeding the company’s risk appetite have associated mitigation plans directly linked to Aigües de Barcelona’s needs plan. In this way, each significant risk drives an action plan and, on the other hand, each project has associated with it the risk it helps to mitigate.

Challenge: culture of awareness and holistic vision

My main aim is to promote cross-departmental awareness of the need to analyse and weigh risks and suggest solutions to them. In a complex organisation like Aigües de Barcelona, full, detailed understanding of the threats cannot reside in a single point: it requires a collective, multidisciplinary, holistic effort. The challenge lies in turning this philosophy into everyday practice, integrating it into the rationale for every decision.

”



Aigües de Barcelona has a **common methodology for the assessment and handling of the risks** associated with the different business processes with the aim of ensuring the exhaustive identification of the company's risks and classifying them in accordance with a homogenous metric.

The model focuses on **efficient, comprehensive and across-the-Board mitigation** to ensure that risk management is central to the organisation's culture, facilitates decision-making and supports strategic planning. Comprehensive business risk management allows us to manage uncertainty and establish overall strategies aimed at strengthening business resilience.

Risk management is carried out considering the **ISO 31000 standard for risk management as a framework for identifying, analysing, handling, measuring effectiveness, monitoring and reporting them**. It also incorporates specific continuity risks based on the Business Impact Analysis (BIA) process.

The Cybersecurity, Continuity and Risk Department acts as expert support for those management and assessing processes, ensuring methodological coherence and support at all stages of risk assessment. The process relies on the Archer corporate tool, which ensures the traceability and structured monitoring of information.

The model includes two levels of assessment:

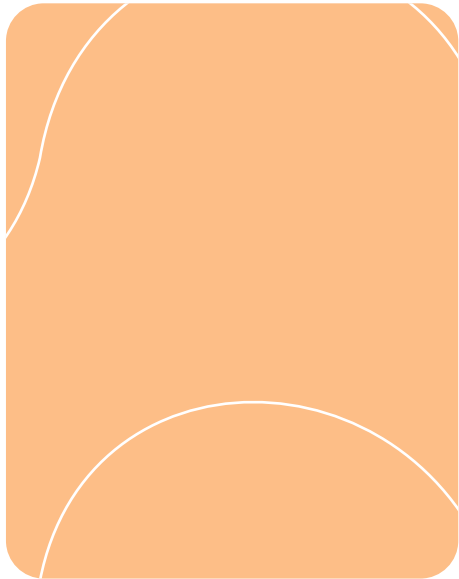
- NIVEL 1:**

Assessment by business process, making it possible to analyse the risk broken down into each management area.
- NIVEL 2:**

Overall assessment at strategic level, consolidating the most important risks on the corporate risk map.

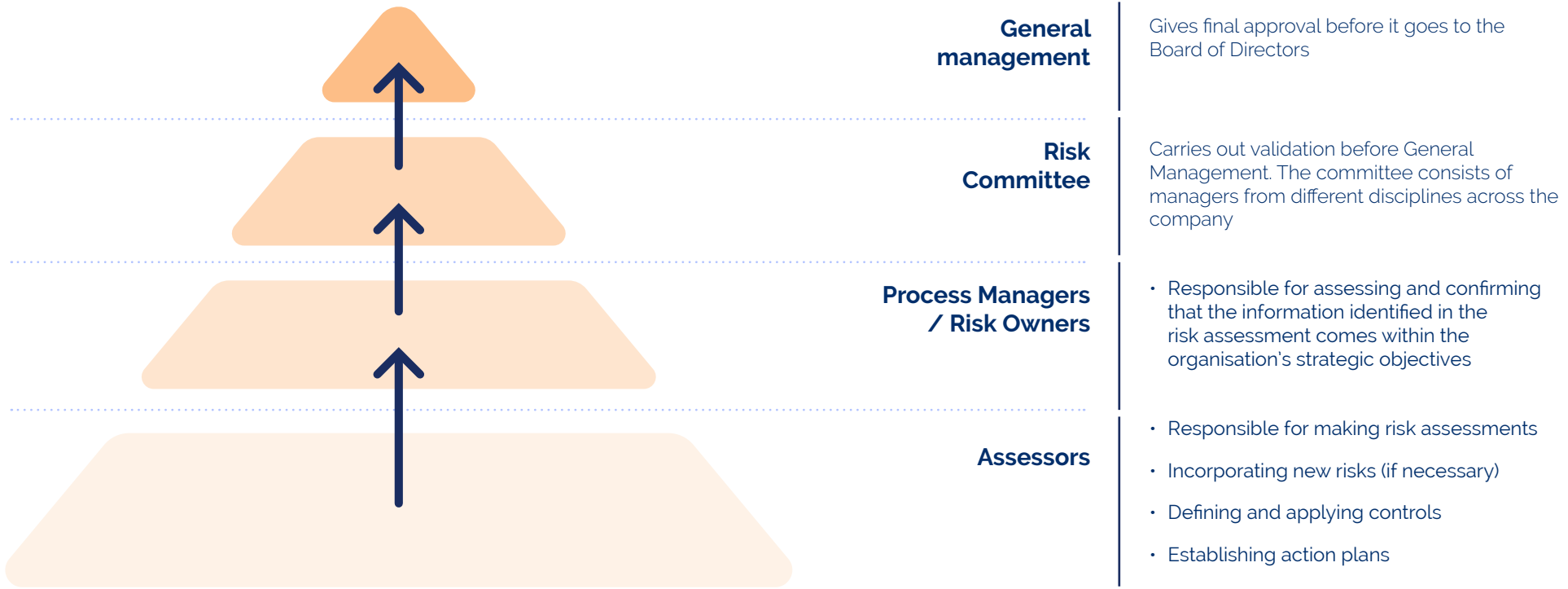
The assessment is carried out periodically at least once a year or whenever there are significant changes in the organisation. During this process, the status of risks is continuously monitored in line with the results obtained and the risk management plans established.

The following roles are involved in the risk analysis process:



01
02
03
04
05

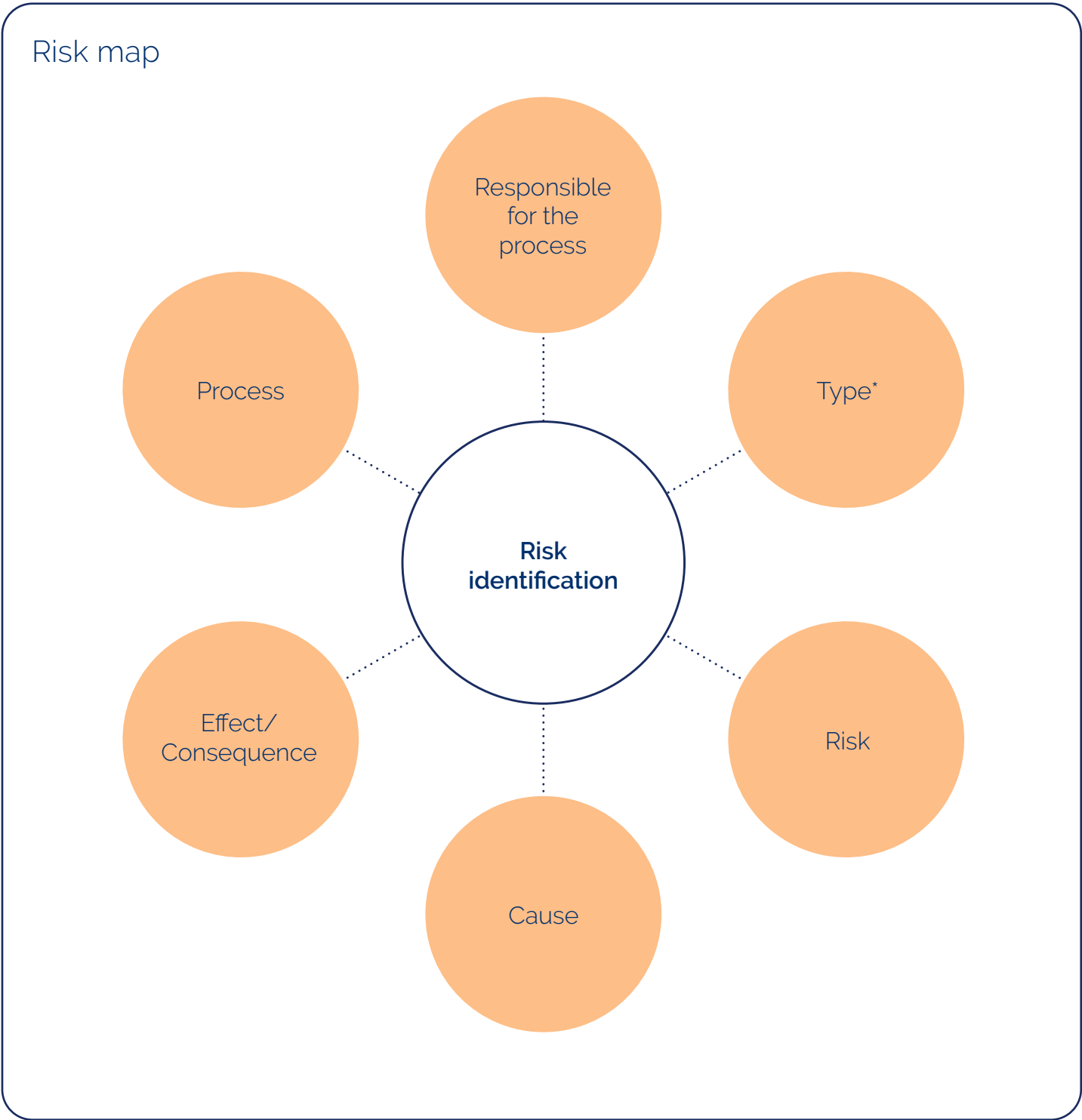
Roles are involved in the risk analysis process





The risk map is presented to General Management for approval and then to the Water Resources, Sustainability and Innovation Committee and the Board of Directors for final confirmation.

Aigües de Barcelona always applies the **precautionary principle** when managing potential risks that could affect people or the environment.



(*) Type: operational, legal, compliance, reputational...

^
v
01
02
03
04
05

Risk identification aims to find, recognise and describe the risks that can help an organisation achieve its goals or prevent them from being fulfilled. This identification is based on the analysis of causes, events, threats, opportunities and possible changes of context.

Each risk identified incorporates the process concerned, the person responsible, the type (operational, compliance, reputational, etc.), the description of the event, the associated causes and the potential effects or consequences.

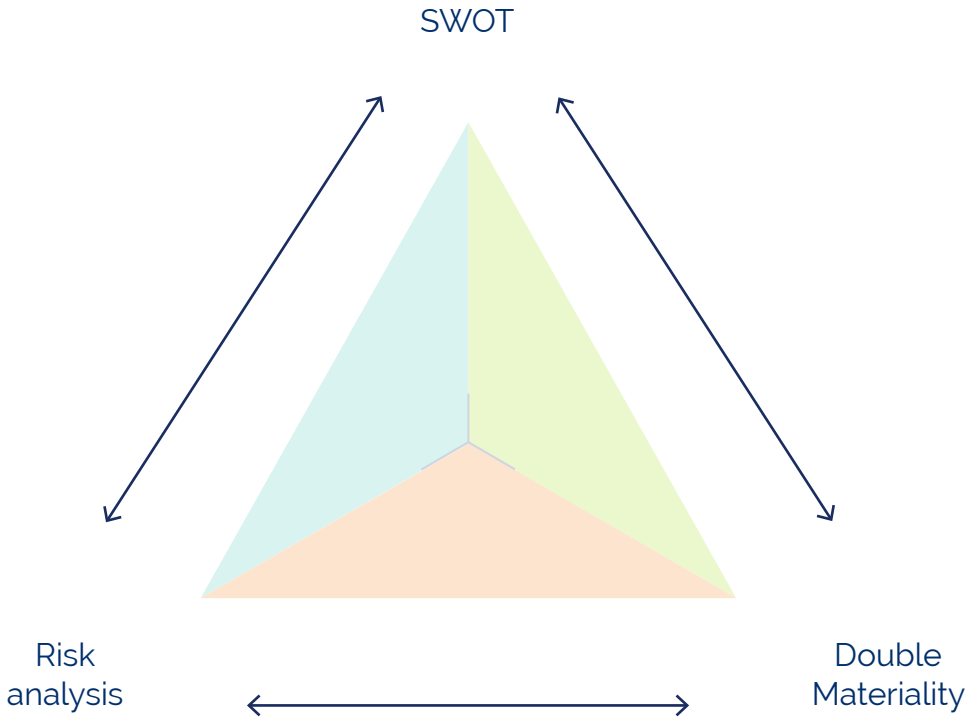
Each risk is assessed based on the following key areas:

- Legal or regulatory
- Reputational
- Financial
- Environmental
- Service
- People

For each risk, the **inherent risk** and the **residual risk** are determined, assessing the effectiveness of the existing controls or countermeasures. In addition, the **future risk** deriving from the application of the mitigation plans is calculated theoretically.

In 2023, all risks are traceable in line with **ESG (Environmental, Social and Governance)** criteria.

Between this analysis and **double materiality** and **SWOT** analysis there is two-way feedback, providing a fuller, more strategic vision of risk management.



The residual risk results are compared with the **risk assessment** established by the Management Committee. Risks exceeding the established threshold require the definition of specific plans to handle them.

Handling strategies can consist of:

- Avoiding or eliminating the risk.
- Transferring it to a third party.
- Mitigating the probability or the impact.
- Accepting it or increasing it if it is linked to an opportunity.

The process integrates the risks identified cross-departmentally in the different certified management systems (including ISO 22000, ISO 22301, ISO 45001, ISO 14001, ISO 27001), guaranteeing a coherent, aggregated view of them.





Operational resilience

Continuity management at Aigües de Barcelona is based on a proactive approach to possible contingencies with the aim of ensuring the continuity of the critical processes and protecting the company's operations and reputation.

The system is based on a **Business Impact Analysis (BIA)**, which identifies the essential processes and assets – infrastructures, systems, buildings and workers, etc – which could cause significant disruption if they became unavailable. This analysis is used to determine the **magnitudes of continuity** (maximum tolerable interruption time, recovery time and minimum acceptable level of services) guiding the establishment of the corresponding plans.

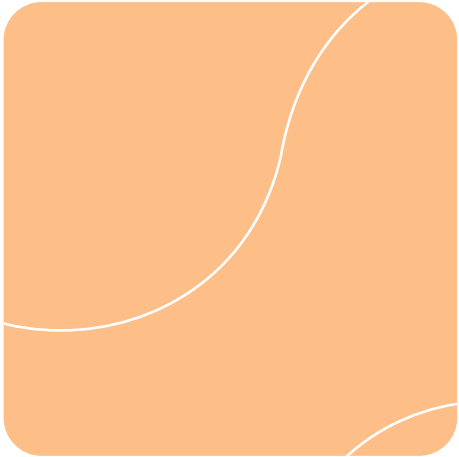
A **Risk Assessment (RA)** is carried out on these assets in which the determining factor is the impact of the disruption, above the probability of the threat. This approach makes it possible to prioritise the risks with greatest potential effect and establish specific monitoring measures or additional continuity plans when the residual level is unacceptable.

The BIA and RA are periodically revised to assess the effect both of the changes in context and needs of stakeholders, as well as the incorporation of monitoring or barriers into the risks, largely as a result of investments made by the company.

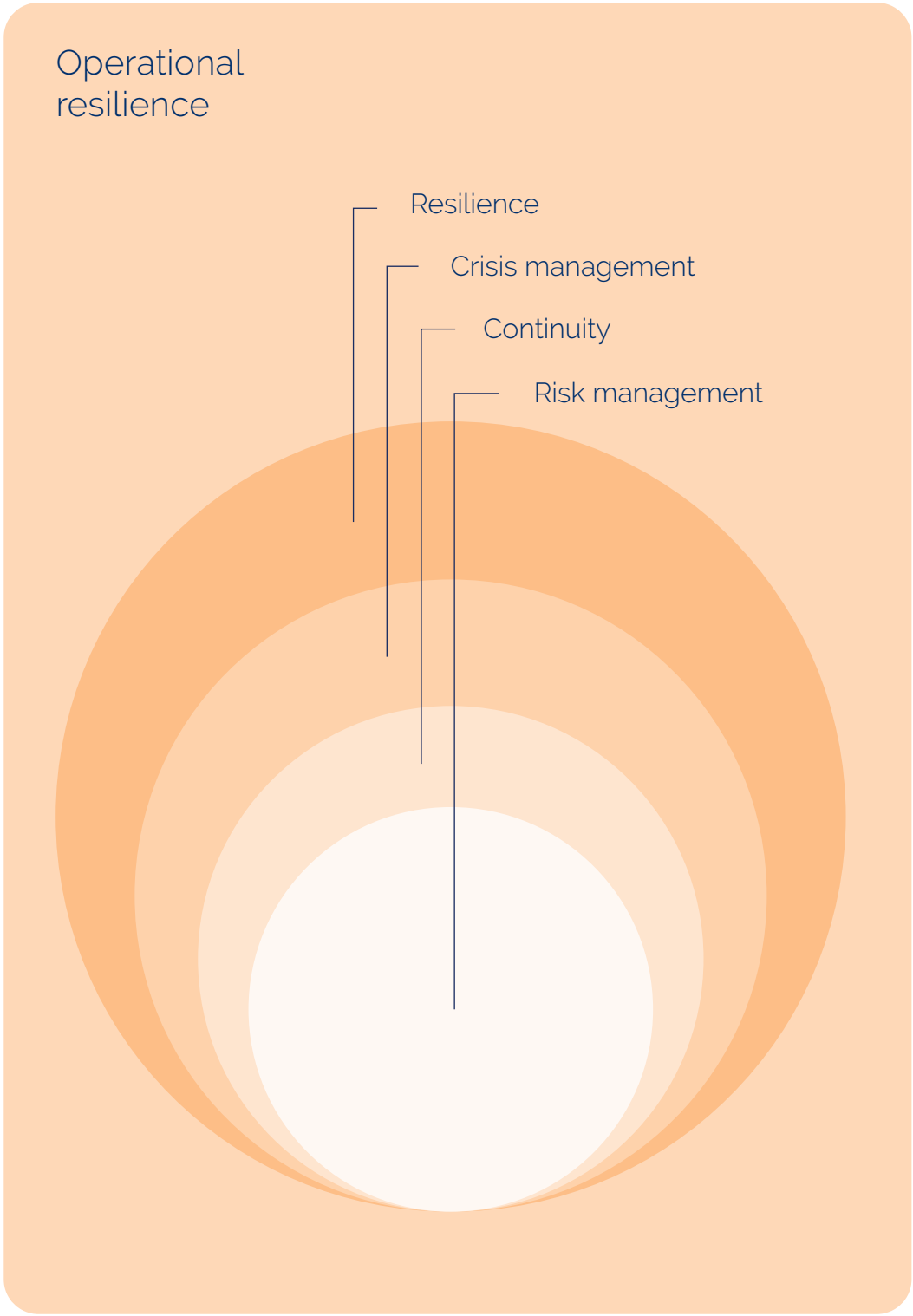
The system includes annual tests and simulation exercises making it possible to confirm the

effectiveness of the plans and strengthen capacity to respond through the activation of the **Incident and Emergency Management Plan (PGIE)**.

Aigües de Barcelona maintains certification in accordance with the **ISO 22301 standard for continuity management certification** in the areas of Transport, Production, Distribution, Ecofactories and Customer Service.



During the 2025 it continued to strengthen the **cross-departmental integration of risk management**, the **consolidation of the scope of the system** and the **measurement of operational resilience**.





Cybersecurity

In 2025 the global increase in **cyberattacks** has continued, with greater volume and more sophistication. The expansion of the areas of attack and the professionalisation of criminal groups have established **ransomware** as one of the main threats, and this is forecast to continue.

In this context, the most important threats are:

- **Ransomware and extortion:** seizing information for subsequent publication to apply financial pressure to the organisation.
- **Theft or manipulation of confidential information:** unauthorised access to financial, technical or personal data.
- **Destructive or disruptive malware:** viruses that can damage systems, make equipment unusable and interrupt operations.
- **Impersonation and fraud:** intentional deception with financial or reputational impact.



The water industry is considered **critical infrastructure** and this increases its exposure to both physical risks and cyber-risks. The **NIS2 and CER** European directives reinforce this protective framework and they are expected to be transposed into Spanish legislation during 2026.

Faced with this situation, in 2025 Aigües de Barcelona strengthened its capacities for preventing, detecting and responding to threats through the following actions:

ADVANCED NETWORK SEGMENTATION

Expanding traffic control devices and creating isolated environments to limit the propagation of attacks.

BASTIONING COMPUTER EQUIPMENT

Strengthening security configurations to detect and block threats.

IMPROVING MONITORING

Increasing the continuous supervision of systems to anticipate incidents.

RAISING WORKERS' AWARENESS

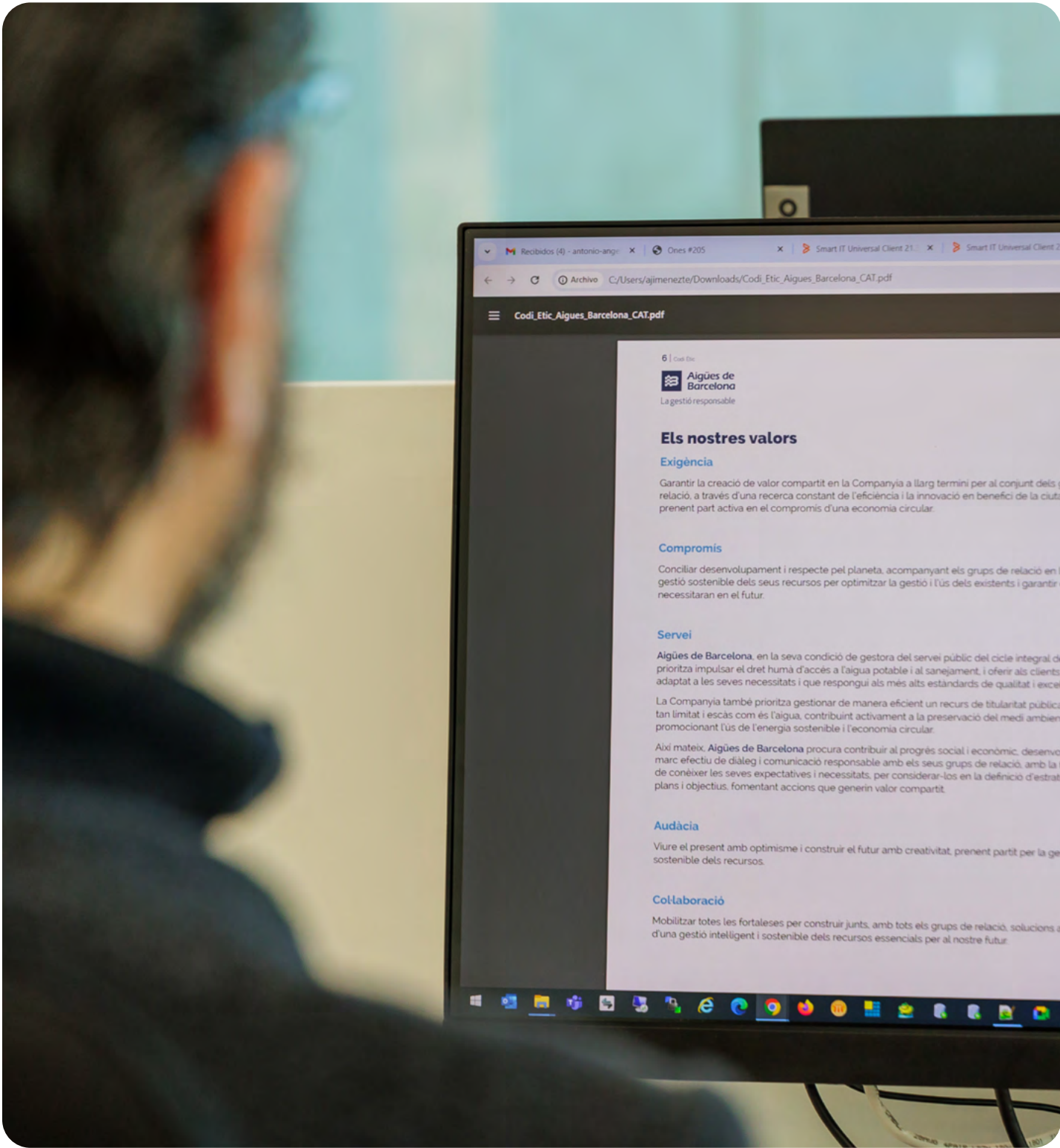
Periodically sending internal communications to strengthen preventive culture..

Aigües de Barcelona maintains certification in accordance with the medium level of the Spanish National **Security System (ENS)**, applicable to the systems that support the integrated water cycle and associated processes.

Concerning **physical security**, surveillance, monitoring and video-surveillance systems have been reinforced with advanced analysis to improve the detection of intrusions in critical facilities.



Ethics and business transparency



Ethical governance is one of the foundations of Aigües de Barcelona's management model. Integrity, compliance with the regulations and corporate responsibility are not just stated principles, they are operational criteria that guide decision-making and structure the operation of the organisation in all its areas of activity.



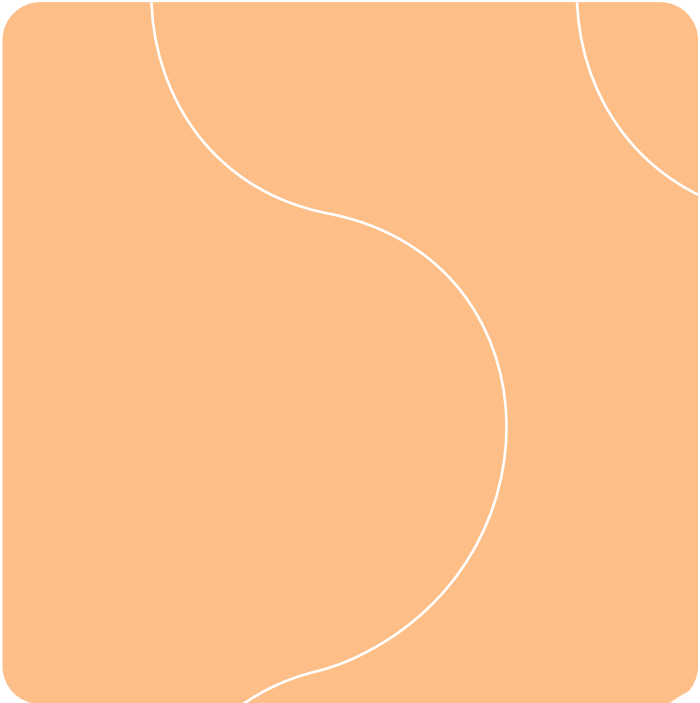
01

02

03

04

05





Beyond strict compliance with the applicable legislation, the organisation is adopting commitments that anticipate possible risks of non-compliance and strengthen its prevention capacity. This ethical framework is developed via a formal structure that includes regulatory instruments, supervisory bodies and monitoring mechanisms.

Aigües de Barcelona's compliance system is based on the following elements:

The Code of Ethics

Which includes the values, principles and patterns of behaviour that must guide the actions of all workers, as well as respect for human rights. The latest update was approved by the Board of Directors in May 2024.

Anticorruption code of conduct

Establishing an unequivocal commitment to zero tolerance of any form of corruption or equivalent practices. This document is implemented coherently with the company's other policies and internal procedures, strengthening an integrated monitoring framework.

Compliance officer

A figure appointed by the Board of Directors in 2016 and successively renewed for two-year periods. This post, reporting directly to the Managing Director, ensures the prevention and minimisation of unethical conduct as well as criminal risks and non-compliance with the regulations.

Model for preventing, detecting and managing criminal risks

This establishes the framework for action to identify, assess and effectively monitor criminal risks. The model is based on three principles:

1. Preventing possible illicit acts from being committed.
2. Ensuring action in line with current legislation and the internal regulations.
3. Consolidating a preventive culture based on the principle of zero tolerance, regardless of the hierarchical level.

Improving the ethical framework

Aigües de Barcelona periodically reviews its prevention model to ensure it is **appropriate** and **effective**. This process includes updating policies and procedures, reviewing the criminal risks map and confirming the established controls.

The criminal risks map was fully updated in 2025, with the reassessment of the risks identified and the review of the associated controls.

During 2025:

- No changes in existing risks were identified.
- Three new controls were incorporated.
- The annual confirmation of all controls implemented was carried out, recorded in the INNOVA corporate tool.

Since 2021, the figure of compliance officer/data protection officer (DPO) has come under the General Risks Committee, which ensures the incorporation of the criminal perspective in the cross-departmental corporate risk analysis.

Alongside this, the company has a **Due Diligence Protocol with customers, business partners and relevant subcontractors**, updated in 2024. This protocol establishes the checks prior to the conclusion of new contracts or projects with third parties, paying special attention to compliance with the applicable regulations, particularly the provisions concerning the fight against corruption.

This process includes updating policies and procedures, reviewing the criminal risks map and confirming the established controls.

01
02
03
04
05

Training and awareness-raising on ethics and regulatory compliance

The consolidation of an ethical culture requires continuous training and awareness-raising work. Aigües de Barcelona offers all its employees training in relation to the established ethical framework and carries out awareness-raising actions through various communications throughout the year via different channels.

It also offers the entire workforce the documentation that makes up the company's ethical structure: the Code of Ethics, the Anticorruption Code of Conduct, the Criminal Risk Prevention Model and the duly updated policies and procedures.

Training actions

Various ethics and compliance training initiatives were promoted during 2025, aimed both at the workforce as a whole and at particular senior and middle management profiles. The most important actions were:

- Training on the Antifraud Measures Plan linked to PERTE, in the form of an internal webinar given by the compliance officer.
- Specific sessions for senior and other managers concerning commercial and criminal responsibility, competition law and managing conflicts of interest.
- General training on compliance (conflicts of interest, unfair competition and prevention of corruption) in online format.
- Participation by the compliance officer in specialist industry conferences to keep regulatory knowledge updated and share best practices.



Internal communication and publicity

Throughout the year, eight internal communications were made concerning ethics and compliance, with content aimed at strengthening prevention and transparency. They included:

- The annual conflicts of interest survey.
- The guide for action in line with the Anticorruption Code of Conduct.
- A reminder of the availability of the ethics channel.
- Updating the Code of Ethics and the due diligence procedure.
- Publicising the revised criminal risk map to the management and monitoring bodies.
- Specific recommendations on managing gifts.
- Reminder of the Code of Ethics with "reason of the day" from the Compliance Officer.



01

02

03

04

05

Ethics

We have an **ethics channel**, which is the means for formal internal and external communication: for queries or to report any kind of unethical behaviour.

We also have a disciplinary protocol that complements the protocol for internal investigations relating to breaches of internal policies. It is based on **five basic guiding principles: speed, confidentiality, presumption of innocence, objectivity and respect for fundamental rights**.

In 2023, the ethics channel was adapted to the requirements of the Informant Protection Act 2/2023, transposing Directive (EU) 2019/1937. In this context, a new platform was implemented, making it possible to present anonymous communications, guaranteeing the protection of the informant. This tool has been publicised via internal communication channels and is also available on the corporate website, ensuring it can be accessed from inside and outside the company.

To manage the internal information system, the Board of Directors appointed the compliance officer as the person responsible and approved the Internal Information System Policy and the Procedure for Handling Communications Received.



Communications received

During 2025, **30 communications** were received via the **ethics channel**, which were managed in accordance with the established procedure. Most corresponded to **queries relating to the Invitations, Gifts and Attention Policy (12) and conflicts of interest (4)**. This proves that the channel is being used as a tool for prevention and advice. In addition, **eight communications** were recorded **linked to possible incidents or situations susceptible to analysis, while six were classified as miscellaneous communications**, largely from customers.

Two of the communications relating to possible incidents fell within the powers of the channel, considering that communications linked strictly to customer service have their own specific circuit. Both were analysed, one by the **compliance officer** and the other by the **harassment counsellor**, but no offence was identified.

During 2025 **no communication classified as a breach of ethics was received.*** In addition, between the establishment of the channel in 2017 and 31 December 2025, **no communication was received regarding specific breaches by Aigües de Barcelona**.

Ethics channel	2023	2024	2025
Queries related to conflicts of interests	1	3	4
Queries/authorisations concerning invitations, gifts and attention	6	16	12
Other queries/incidents/improvement proposals/possible breaches or offences	16	8	14
Total communications	23	27	30

(*) Possible breaches resulting from conflicts of interest are included.

The figures show the consolidation of the channel as a **stable mechanism for consultation, advice and prevention**, integrated into the company's compliance culture.

During 2025, **100% of new workers received ethics and compliance documentation** in their welcome packs. This strengthened the integration of ethical principles as soon as people join the organisation.

Transparency



Consuelo Madrid.
Legal Affairs and
Transparency
Manager

”

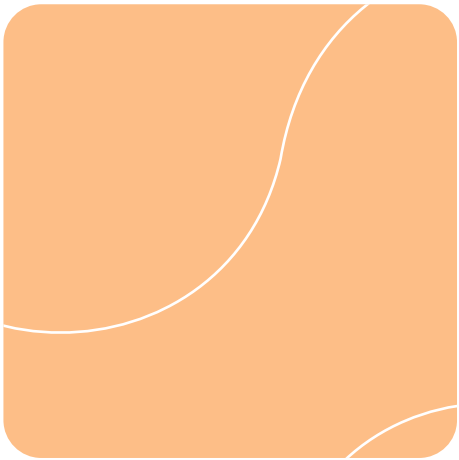
At Aigües de Barcelona we are committed to transparency: it is in our DNA with 360° vision. The company has embraced business transparency as a fundamental value that helps us continue strengthening trust with our stakeholders as part of continuous improvement, practising transformative active listening and feedback, and acting authentically and consistently. All this is in order to contribute to compliance with the company’s purpose and values and to the achievement of the SDGs.

In 2022, the Board of Directors approved the Transparency Policy and, in 2024, the Executive Committee approved an Implementation and Monitoring Guide on transparency, as well as the establishment of an internal cross-departmental Transparency Committee.

I believe transparency and dialogue form the ecosystem of trust to strengthen alliances between the private and public sectors and civil society and with all stakeholders.

This is no mere theory, we are moving forward in practising it proactively, creating specific measures that generate positive impacts with value. Most important among these is strengthening trust and credibility, greater commitment from workers, preventing risks and corruption and improving decision-making. We work so that, in terms of transparency, intangibles become tangible through indicators making it possible to evaluate progress and impacts.

”



- 01
- 02
- 03
- 04**
- 05

For me, the most important aspects of our commitment to transparency are: its cross-departmental nature, involving all the company’s workers; veracity and clarity; internal and external consistency; the establishment of action, monitoring and measurement plans; and, at the same time, the balance between being open to our stakeholders and safeguarding and protecting the company’s sensitive, confidential information, which needs to be kept safe and is an essential asset. Transparency is not just what we explain and show, it is also the way we interact.

For 2025, I would highlight the fact that, within the internal, cross-departmental Transparency Committee, we managed to draw up and approve an action plan specifying actions to be carried out with different stakeholders. We also launched a survey among workers to find out about their perception of transparency at the company.

Aigües de Barcelona promotes a **transparency culture** integrated into its governance model and stakeholder relations. Aigües de Barcelona applies current regulations and voluntarily gives extra information through the **Transparency Portal** and the different corporate reports (Innovation, Sustainability, Exploitation, etc.) drawn up every year by the company.

Transparency is a **fundamental tool for generating trust in our stakeholder groups** and a key element of accountability. In this context, the Ethics, Compliance and Corporate Governance Committee of the Board of Directors, periodically monitors the Action Plan concerning transparency and its lines of work and implementation and informs the Board of the most important aspects.

2025 was a particularly important year in the roll-out of the **Guide to the Implementation and Monitoring of the Transparency Policy**, approved by the Board of Directors in 2022 and validated by the Executive Committee in April 2024. To do this, a **Cross-departmental Internal Committee** was set up consisting of eight members of different operational areas with the aim of coordinating and promoting the associated actions.

During 2025, the committee worked on drawing up an **Action Plan**, approved in March and presented to the Executive Committee, which structures and prioritises transparency initiatives.

The 2025 Action Plan specifies the following directions:

- **Strategically prioritising initiatives**, focusing efforts on actions with greater impact on the generation of trust.
- **Promoting innovative approaches and strengthening active listening** to stakeholders to adapt content and channels to their needs and expectations.
- **Establishing initiatives with managers and the associated indicators** to ensure the traceability and monitoring of actions.
- **Adapting channels to different stakeholders** – workers, customers, suppliers, shareholders, the regulator, and the general public – ensuring clear, accessible communication.
- **Cross-departmental promotion from the different operational areas**, encouraging the involvement of all workers as a key element for consolidating transparency culture.



This internal work has, at the same time, made it possible to identify different strategic challenges guiding the future development of the transparency model:

Explaining the company's activity and the criteria guiding decision-making in a clearer, more structured and more comprehensible way.

Adapting the corporate narrative to an increasingly demanding and changing regulatory and social environment.

Making commitments tangible via measurable indicators making it possible to assess the development of the intangible associated with governance and trust.

The actions implemented and planned for the next few years are in line with the company's **mission, values and strategy**, with the aim of strengthening stakeholders' trust and ensuring compliance with the commitments made. Alongside this, work continued to strengthen the internal culture of transparency and raise the awareness of workers from different operational areas of their importance in generating shared value.



Political influence and lobbying

In line with its management model based on **ethics, integrity and social responsibility**, Aigües de Barcelona expressly governs its actions involving **political influence and representation of interests**, ensuring that this is carried out with full respect for the regulatory framework and principles of good governance.



ESRS G1-3, G1-5

This area is governed by the following internal instruments:

CODE OF ETHICS

This lays down the general principles of action to govern the company's relationship with public institutions and its institutional environment based on integrity, legality and transparency.

PROCEDURE FOR PARTICIPATION IN PROFESSIONAL ORGANISATIONS

It governs the company's presence in industrial organisations and business associations. It establishes that professionals who act as representatives in these areas must resist any temptation to obtain information by fraudulent means or from any deliberate communication of information that is false or could lead to error.

ANTICORRUPTION CODE OF CONDUCT

This expressly prohibits any direct or indirect contributions to political parties or candidates involved in Spanish national, regional or local government elections. It also governs the representation of interests, which must be carried out in accordance with ethics and the applicable regulations, avoiding any risk of traffic of influence

SPONSORSHIP AND PATRONAGE POLICY

This determines that no sponsorship action may be interpreted as a direct or indirect form of electoral or political finance.

PROCEDURE FOR RELATIONS WITH AUTHORITIES AND CIVIL SERVANTS

This prohibits the exercise of any undue influence with the aim of obtaining resolutions favourable to the company's interests.



- 01
- 02
- 03
- 04**
- 05



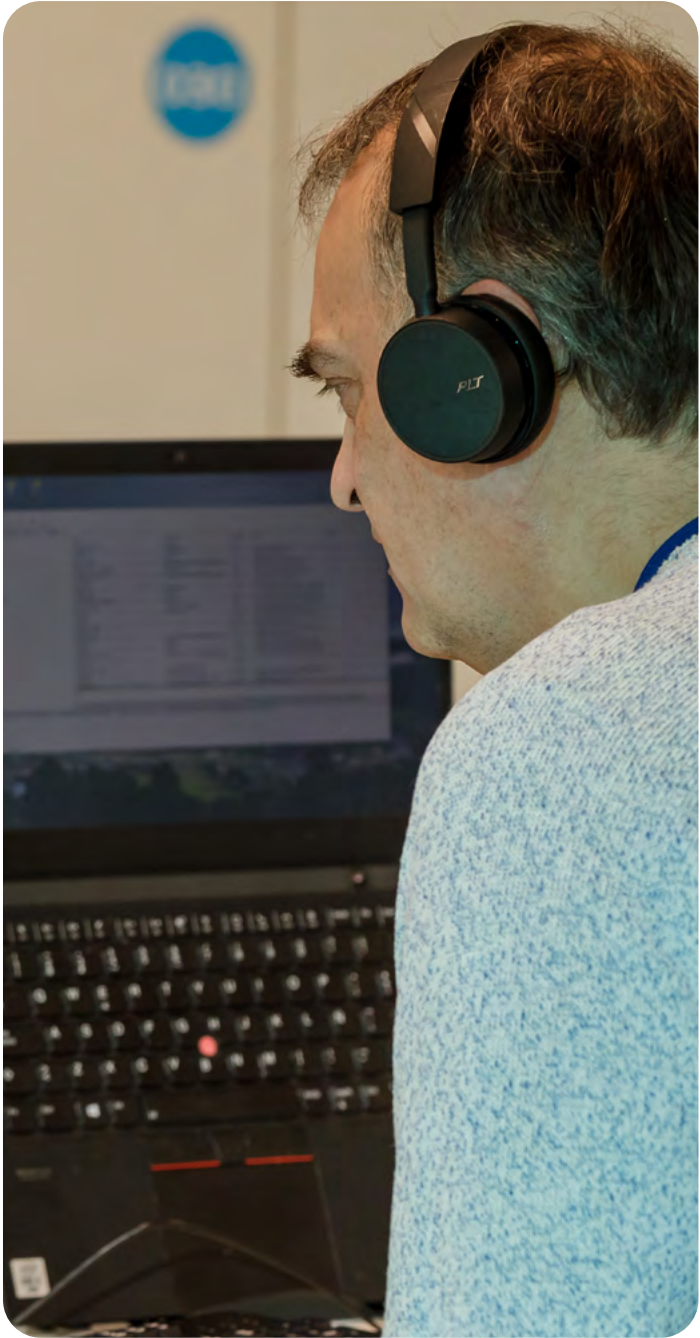
01
02
03
04
05

In exercising its activities and considering its importance as the organisation managing **the integrated water cycle in Catalonia**, Aigües de Barcelona takes part in industrial forums with representatives of businesses linked to the water and public services sector.

In this context, the company is a member of the **Water Services of Catalonia Group (ASAC)**, which it chairs, as well as the **Spanish Association of Supply and Sanitation Management Bodies (DAQUAS)**. Both these organisations promote dialogue within the industry, exchanges of knowledge and the continuous improvement of services linked to the integrated water cycle.

Aigües de Barcelona and the **ASAC** are entered in the **Government of Catalonia's Register of Interest Groups**, in accordance with the applicable regulations, ensuring **transparency** in its activities when it represents interests.

The company does not make financial contributions to political parties, nor does it participate in electoral funding activities. Any institutional action is carried out with criteria of **political neutrality, traceability, transparency and strict respect for the applicable regulatory framework**.



Personal data protection

Personal data protection is an important element of Aigües de Barcelona's compliance and governance model, especially in an environment marked by increasing regulatory requirements and the growing use of data in operational processes and relations with stakeholders.

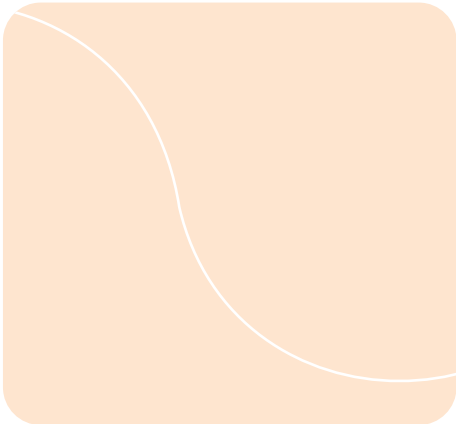
During 2025, **the record of treatment activities was updated, reviewing the risk analysis and coordinating the associated action plans**. In addition, **methodologies and internal processes** were adapted to the new regulatory requirements and criteria issued by the monitoring authorities.

The company has a **Data Protection Act Committee** consisting of professionals from different divisions, which meets periodically to monitor aspects associated with personal data protection.

In addition, **the internal and external channel dpo@aiguesdebarcelona.cat** remains open to deal with queries and requests related to this issue and advice continues to be given to the company's different departments on projects that involve personal data processing.

During the financial year, **we also dealt with penalty proceedings from the Catalan Data Protection Authority (APDCAT)** related to a breach of the principle of data confidentiality, which led to a penalty of 6,000 euros. Notified personal data breaches were also dealt with by applying the corresponding corrective measures.

There were ten internal communications for awareness-raising and training purposes, aimed at workers, on aspects such as the periSDG for keeping data, notification of security breaches and managing data protection rights. Alongside this, **the DPO's team has reinforced its specialist training** in areas linked to artificial intelligence, fundamental rights, penalty criteria and the new European data protection regulatory framework.



Active listening

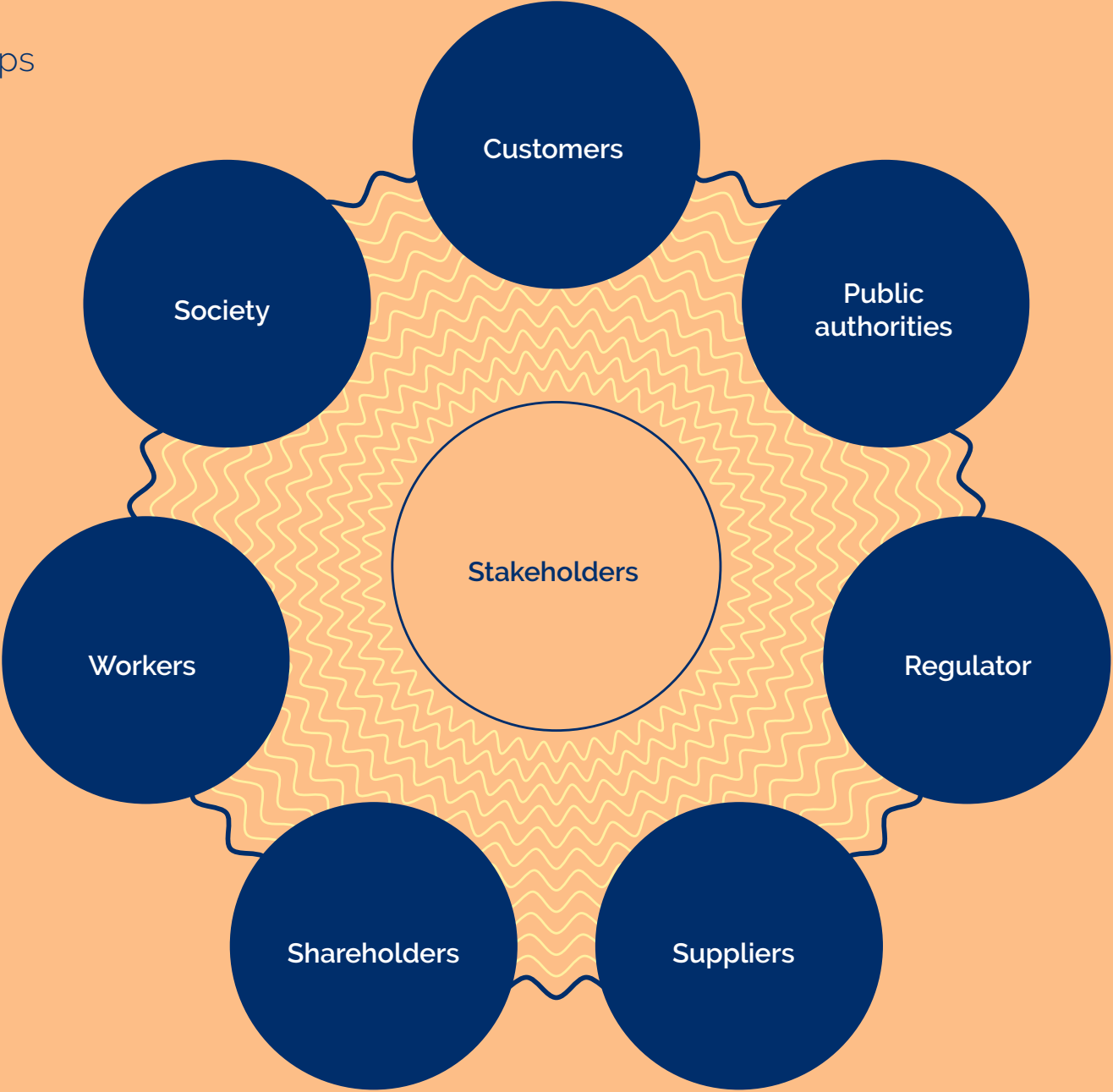


In a context characterised by the growing complexity of environmental, social and governance challenges, dialogue with stakeholders has become a structural element of Aigües de Barcelona's management. The green transition, the climate emergency, the protection of human rights and the sustainability of the value chain require **shared responses and decision-making processes informed by active listening.**

Alongside this, the public and other stakeholders have more information and exercise a growing demand for transparency, responsibility and coherence in the actions of organisations. This context reinforces the need to establish **stable forums for relations** making it possible to compare expectations, anticipate risks and identify improvement opportunities.

For Aigües de Barcelona, dialogue is not only a tool for **generating shared value**, but also a **strategic mechanism for integrating the learning** derived from listening into decision-making, operational planning and risk management.

Co-creation with stakeholders helps strengthen the **resilience** of the company and the region.



Governance of dialogue strategy

Dialogue strategy is managed via the **Dialogue Observatory**, a multidisciplinary internal body consisting of leaders of the company's main stakeholder groups and subgroups. This space makes it possible to coordinate, systemise and monitor stakeholder relations both in the context of continuing dialogue and in specific projects emerging from conversations held with different groups.

The company also has its own monitoring tool facilitating the traceability of the commitments acquired and the assessment of the results obtained.



The Observatory's main duties are:

- **Coordinating and monitoring dialogues** through work sessions, forums, focus groups, and co-creation spaces, with the aim of establishing shared lines of action and minimising risks.
- **Analysing** the different stakeholders' needs and expectations, making sure these are considered when implementing initiatives and projects.
- **Promoting continuous improvement**, by systematically monitoring forums for dialogue and incorporating what has been learned into the management of the service.

In the context of the progress of the stakeholder relations model and in line with the approach adopted by the group, the Observatory is analysing the incorporation of the planet as a stakeholder. This reflection is in line with Aigües de Barcelona's value chain and the double materiality process, reinforcing an integrated view of the impacts, risks and dependencies associated with the company's activities.

What form does dialogue take?

OPEN, ACCESSIBLE COMMUNICATION CHANNELS The company offers its stakeholders various channels for service and interaction (phone lines, digital and face-to-face) making it easier to formulate queries, suggestions and complaints. These channels allow continuous listening and ensure a structured, traceable response.	MEETINGS AND MEETING FORUMS Meetings, conferences and work sessions with different stakeholders are organised periodically. This type of forum encourages direct dialogue, the sharing of important information about the management of the service and the collection of qualitative returns in real time.	DOUBLE MATERIALITY SURVEYS AND ANALYSIS Aigües de Barcelona carries out periodic surveys to discover the level of satisfaction and perceptions of its stakeholders. Alongside this, the double materiality exercise makes it possible to identify the most important impacts, risks and opportunities from a dual viewpoint: that of the company towards the environment and that of the environment towards the company. These instruments combine quantitative and qualitative information and guide strategic decision-making.
PARTICIPATION IN INDUSTRY FORUMS AND WORKING GROUPS The company promotes and actively participates in forums for dialogue linked to the water industry, sustainability and responsible management. These spaces make it possible to compare perspective with other important agencies, share best practices and move forward with collaborative solutions to common challenges.	AWARENESS-RAISING TALKS AND ACTION IN THE REGION Aigües de Barcelona organises educational information sessions in universities and with social and citizen bodies, among others. These initiatives help promote responsible water consumption, raise awareness of the impacts of climate change and improve understanding of water bills, strengthening the culture of transparency and co-responsibility.	ACCOUNTABILITY AND TRANSPARENCY The periodic publication of the sustainability report and other corporate information is a key instrument of accountability. These documents provide detailed information about environmental, social, economic and governance achievements and strengthen trust with stakeholders through clear, structured, verifiable communication.

- 01
- 02
- 03
- 04
- 05

Dialogue tools

Dialogue and listening are the best tools for finding common ground. Thanks to the participation of our stakeholder groups in the double materiality study and the various dialogue and co-creation sessions, we know what interests them and what their concerns are. This helps us to improve in key areas and allows us to focus on issues that really matter to both the various stakeholders and the company so we can work together to respond to common objectives.



ESRS 2 SBM-1, ESRS 2 SBM-2, ESRS 2 IRO-1, ESRS 2 SBM-3

Double Materiality:
a strategic approach

In the current regulatory and climatic context, **double materiality** is the framework structuring and organising Aigües de Barcelona's ESG (Environmental, Social and Governance) management. This exercise makes it possible to painstakingly identify the issues that are important for the organisation and its environment and effectively integrate them into decision-making.

In the context of gradual adaptation to the applicable CSRD and ESRS, double materiality acts as a tool for anticipation and strategic alignment, connecting the impact of our activity on people and the environment with the factors that could affect the economic and financial solidity of the company.

In years marked by a structural water deficit and because of greater regulatory insistence on sustainability, this exercise has taken on special importance, becoming consolidated as a central element of our governance system and management model.

Two complementary viewpoints

The analysis is based on two inseparable perspectives:

Materiality of impact (OUT)

How the organisation affects its surroundings and value chain



Organisation

How the organisation affects its environment

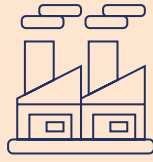


Environment
Social welfare



Financial materiality (IN)

Valuation with expert stakeholders



Organisation

How the environment affects the company from an economic and financial point of view



Environment
Social welfare



Impact perspective (OUT)

Evaluating the real and potential positive and negative effects of the company's activity on people and the environment, considering the whole value chain and different time horizons. This view explicitly incorporates stakeholders' voices and makes it possible to identify the priority impacts associated with our activities.

Financial perspective (IN)

This analyses issues that could affect the company's economic performance, financial position, cash flows and access to capital. This dimension reinforces the integration of ESG criteria into the risk management system and ensures early action in changing regulatory, climatic and social scenarios.

The combination of the two perspectives establishes an integrated vision that strengthens the coherence between sustainability, resilience and economic viability.



Methodology and corporate integration

The exercise, begun in 2024 and completed at the beginning of 2025, has been carried out taking as a reference the IG1 Double Materiality implementation guide established by EFRAG (European Financial Reporting Advisory Group) in the context of the CSRD (Corporate Sustainability Reporting Directive).

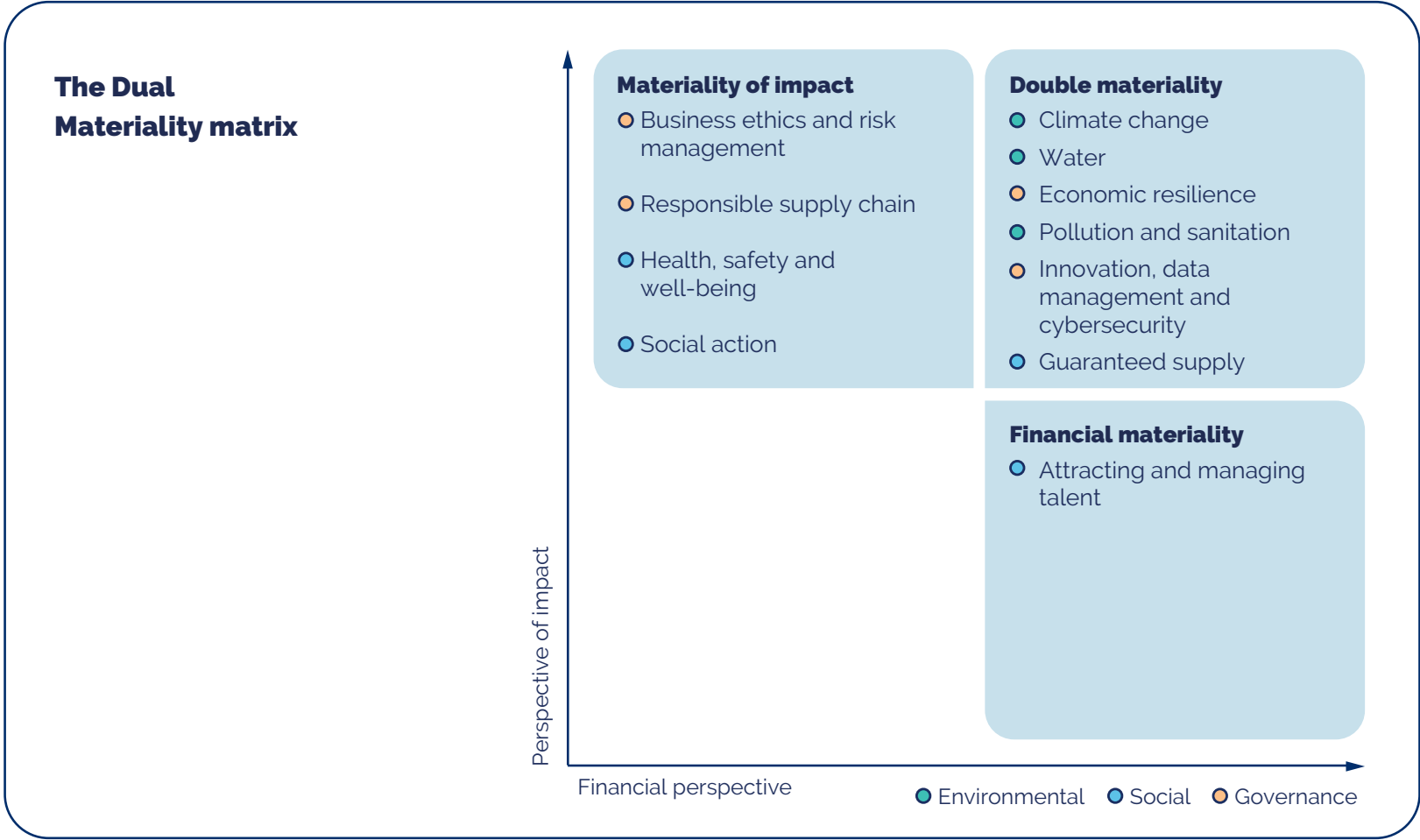
The process has been carried out with a clear intention to be cross-departmental with the active participation of the **Risks and Continuity Division**, ensuring alignment with the corporate risk map and the double materiality analysis developed by the Veolia Group.

The main stages have been:

- 1. **Identifying and updating potentially material issues** based on context, the regulatory framework and the value chain.
- 2. **Checking with stakeholders** through surveys, interviews and focus groups.
- 3. **Assessing and prioritising** from the twin impact and financial perspectives.
- 4. **Establishing materiality thresholds and drawing up the final matrix**, returning the results to stakeholders.

In total **734 people** took part via 612 surveys, 15 interviews and three focus groups, reinforcing the robust, participatory nature of the exercise.

In addition, the **planet has been incorporated as a specific stakeholder**, explicitly acknowledging that environmental limits condition the company's activity and future sustainability.



Results of the analysis

As a result of the process, **11 material issues** have been identified in line with the ESRS (European Sustainability Reporting Standards) applicable today and classified according to their nature:

The resulting matrix is not a static exercise, it is a **living strategic management tool for decision-making**. The results are integrated into:

- Goal-setting for the 2030 Strategy
- Investment planning
- The risk management system
- Accountability under ESG criteria

TEMA	ALINEACIÓN ESRS
Double materiality	
Climate change	E1
Water	E3
Economic resilience	Specific/E1/S1/S3/S4/G1
Pollution and sanitation	E2
Innovation, data management and cybersecurity	Specific/S4
Guaranteed supply	Specific/ S4
Financial materiality	
Attracting and managing talent	S1
Materiality of impact	
Business ethics and risk management	G1
Responsible supply chain	S2 / G1
Health, safety and well-being	S1/S2
Social action	S4





Dialogue and co-creation processes

During 2025, Aigües de Barcelona maintained continuous dialogue with its stakeholders:

During 2025, we held 42 co-creation processes and dozens of dialogue sessions with the different stakeholders.

With society	• Forum for dialogue with the third sector. • Forum for dialogue with the social services of the different municipalities. • Forum for dialogue with the public.
With public authorities	• Eight meetings with official bodies, arbitration boards, consumer bodies and Municipal Consumer Information Offices. • Working sessions with the municipal councils at Santa Coloma de Gramenet, Sant Adrià de Besòs, Cornellà de Llobregat and Sant Boi de Llobregat for the application of the new municipal urban waste collection charge in the water bill. • Working sessions with 22 local councils concerning supply – except for Barcelona, which does not form part of the programme – to establish network actions in the context of the sectoral programme to improve the water main networks in the Barcelona Provincial Council area. • Working sessions with Barcelona Provincial Council and Montcada i Reixac, Sant Adrià de Besòs, Viladecans, Sant Boi de Llobregat, Castelldefels, Gavà, Cornellà de Llobregat and Badalona municipal councils to design new social action projects. • Working sessions with Cornellà de Llobregat City Council to establish the project developed within the Open Innovation Laboratory with municipal councils aimed at responding to the municipal challenge of managing the water in the lake at Can Mercader park.
With suppliers	• Organising an annual dialogue day with suppliers focusing on the impact of the geopolitical scenario on the supply chain. • Periodic monitoring meetings with strategic suppliers (including chemical products, waste management, energy, Customer Area services and contractors). • In-person conferences with the Climate Action Hub including a focus group with chemical product suppliers and an overall conference with multi-sector suppliers. • Participation in Business With Social Value with social providers (special work centres and job-finding companies).
With customers	• Meetings with the main installers' guilds from Barcelona and Baix Llobregat, making it possible to set up specific service channel for this group. • Working groups with the Barcelona Association of Property Administrators and creation of the specific service channel. • Four sessions with major consumers and customers, focused on improving the efficiency of their procedures through a single, exclusive contact channel. • Meetings with major customers to create individual communication spaces with them, seeking solutions suited to their needs. • Meetings with different residents organisations to bring water bills and discounts closer to our customers.
Workers	• Dialogue sessions with the Ambassador network. • More than 120 personal interviews with workers from different areas of the company as part of the Blue Horizon development programme. • "Coneix AT" session: spaces for finding out about the company's different directions and strengthening internal communication.
Regulator	• Round tables for dealing with issues related to the drought, tariffs, investments and the operational monitoring of the service.
Shareholders	• General Meeting of Shareholders.



- 01
- 02
- 03
- 04**
- 05

Strategic alliances

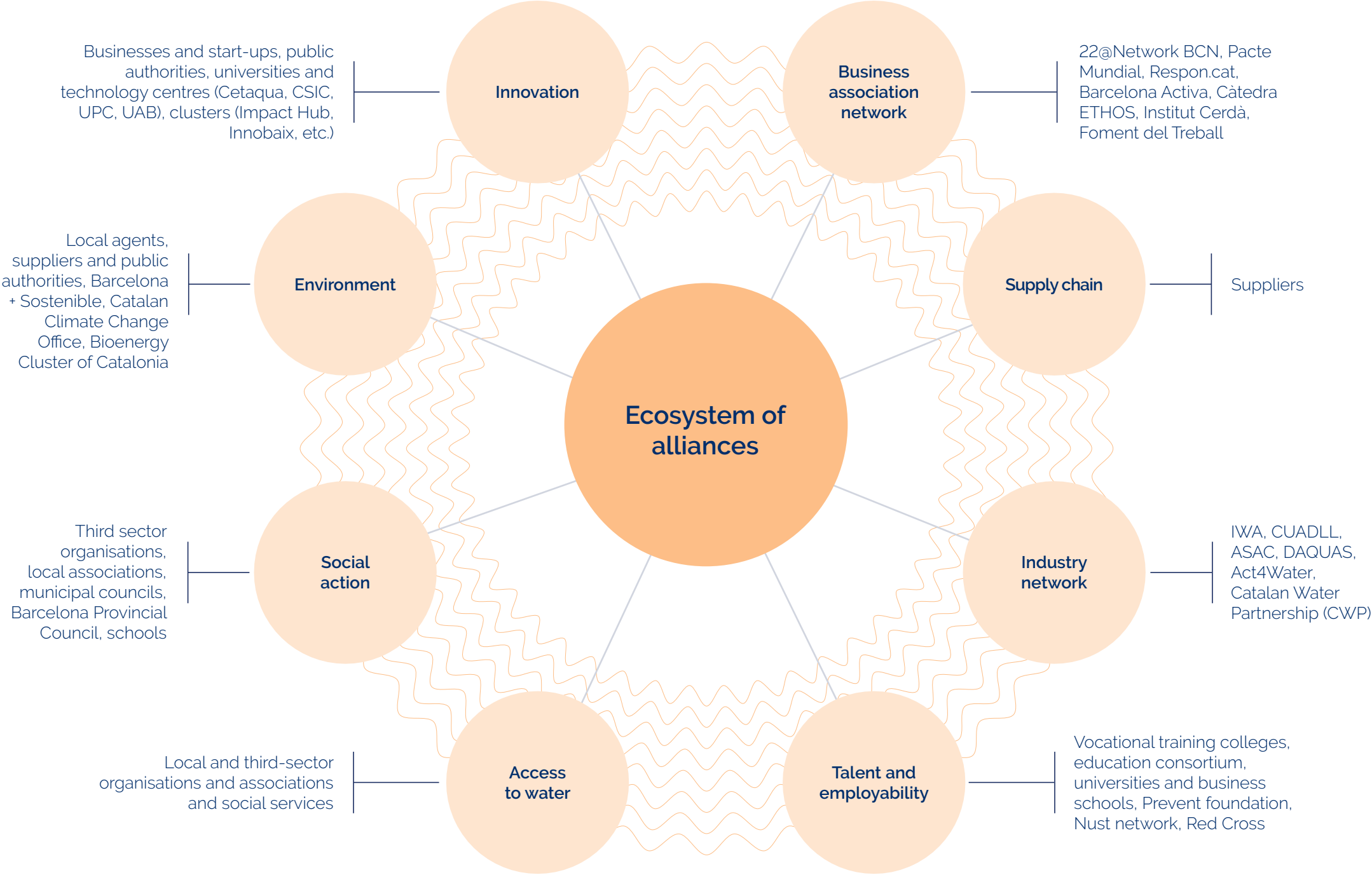
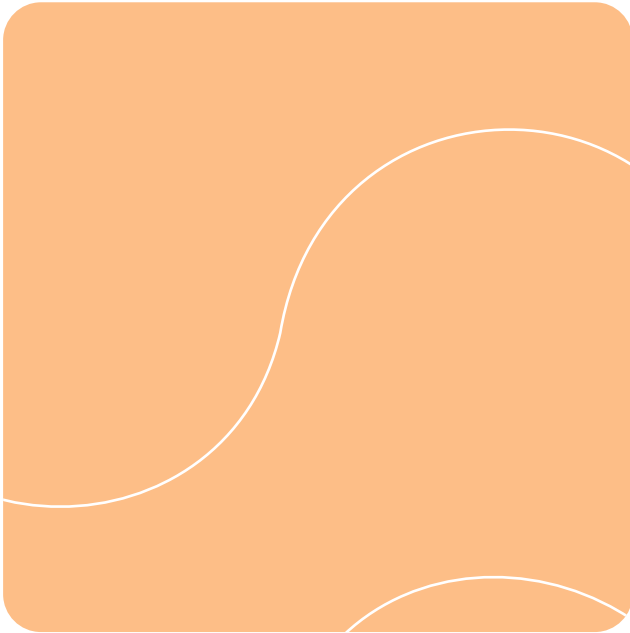


The **United Nations 2030 Agenda** establishes a framework for shared action calling on public authorities, businesses and civil society to work together to face the big global challenges. Protecting the planet, improving people's dignity and quality of life, economic prosperity and decent jobs, as well as strengthening solid, responsible institutions require **solid, stable alliances**.



In this context, **Aigües de Barcelona sees alliances as a strategic lever** for progressing with its ESG goals. The company is committed to **public-private cooperation** and to working together with administrations, social and environmental bodies and organisations from the innovative and industrial ecosystem of the Barcelona metropolitan area.

In 2025, various tools for dialogue aimed at consolidating alliances have been promoted, making it possible to respond to the social and environmental challenges of the region and strengthen the resilience of the metropolitan ecosystem

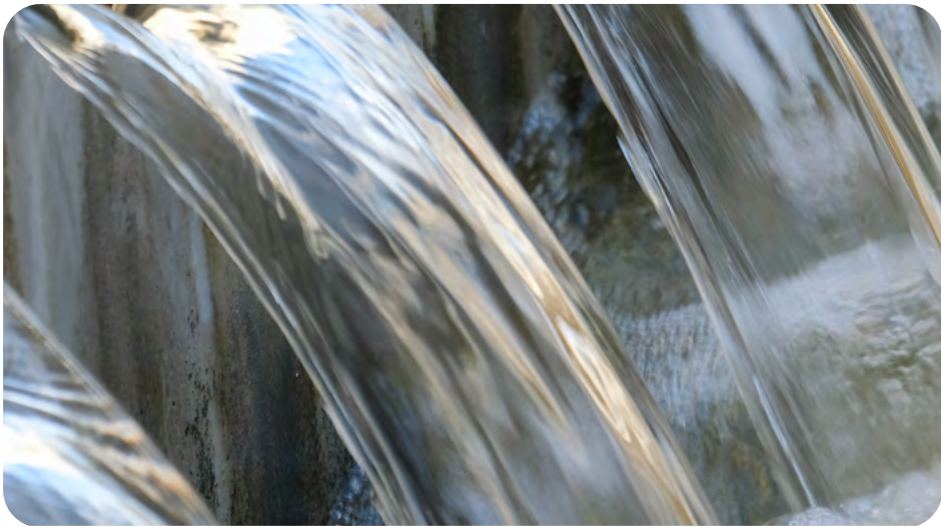


- 01
- 02
- 03
- 04**
- 05

Alliances with local authorities

Aigües de Barcelona offers public authorities its **technical capacity, operational experience and knowledge of the region** to develop joint social, environmental and good governance initiatives. In an environment marked by complex regulations, the climate emergency and growing social needs, institutional cooperation becomes a key element to ensure the effectiveness of public policies linked to the integrated water cycle.

These alliances are developed around **three core areas**:



ESRS 2 SBM-2



Social core

Direct support **to guarantee access to water** for all people in vulnerable situations.

Promoting initiatives helping create quality employment and promoting a **fair transition** based on the protection of human rights, equal opportunities and inclusion.



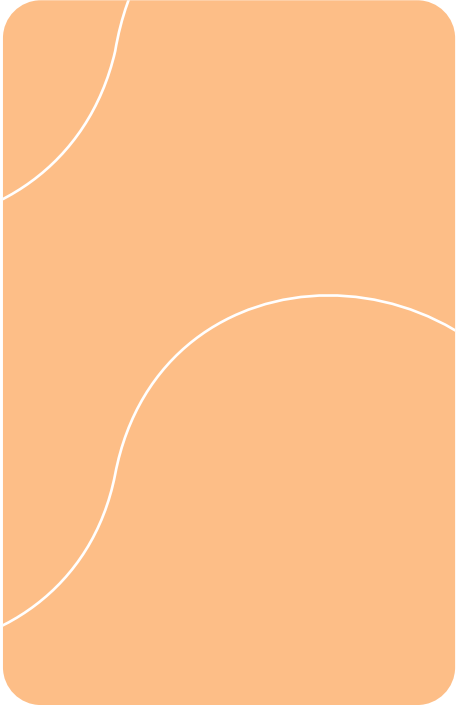
Environmental core

Helping with the **green transition** towards a more sustainable, local and resilient consumption model, contributing to decarbonisation and more efficient management of water resources.



Good governance core

Promoting **institutional dialogue, transparency and accountability** as the main elements sustaining relations with the public sector.



- 01
- 02
- 03
- 04**
- 05

During 2025, more than **350 meetings** were held with **municipal councils** from the metropolitan area, **strengthening coordination and shared planning** in these three areas.

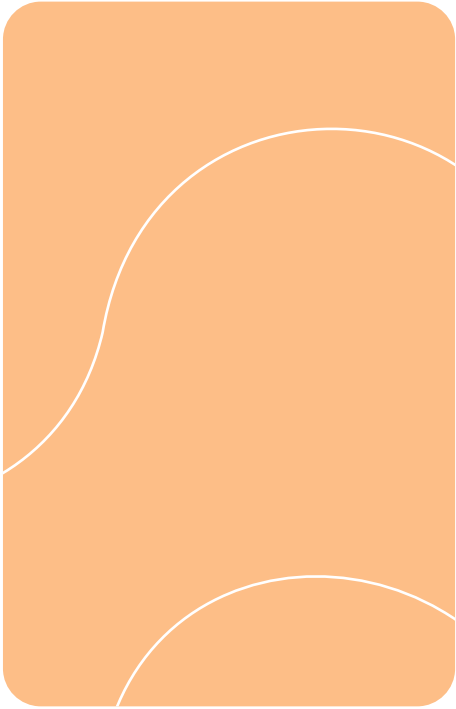


Alliances with the network of associations

Aigües de Barcelona plays an active part in **public and private associations and platforms** that promote sustainability, innovation and the economic and social development of the region. This participation makes it possible to **share knowledge, generate synergies and promote collective initiatives with a positive impact.**

The company forms part of the following organisations, among others: Cerdà Institute, ASAC, CUADLL, Act4Water, United Nations Global Compact, Catalan Climate Change Office (voluntary agreements), 22@ Network BCN, Respon.cat, Nust Network, Barcelona Activa, Barcelona + Sostenible, Ramon Llull University (Ethos Professorial Chair), Foment del Treball and Innobaix.

Through these alliances, **Aigües de Barcelona strengthens its commitment to sustainable development, responsible innovation and shared value generation**, helping to achieve more ambitious targets to benefit society as a whole.



01

02

03

04

05

Efficient
management
of economic
resources



Aigües de Barcelona's activities are guided by a **model of responsible economic management**, with the aim of ensuring the **long-term sustainability of the service**, ensuring an **economic and financial balance** and maintaining the **necessary investment capacity** to meet the region's structural challenges, particularly concerning **water resilience**.



In 2025, the **tariff was updated with a 5.95% increase on 2024**, in force since 20 March. With the aim of protecting essential consumption, for **bands 1 and 2 for domestic use** – associated with essential consumption of **100 litres per person per day** – the increase was limited to the annual rise in RPI in December 2024 (**+2.9%**). The difference was distributed over the other tariff heading, which increased by **6.72%**, ensuring a balance in the service.

The main reason for the increase was the resources required to respond to a **context of structural water shortage** and the need to implement infrastructures to ensure supply, carrying out works associated with large-scale actions to improve the water network and infrastructures to **ensure water resilience** in the metropolitan area.

Despite the return to a normal water scenario in 2025 because of the rainfall, the company has continued to implement **structural actions**, coordinated with the AMB and ACA to strengthen capacity to collect and treat water and, in this way, adapt the system to periSDG of scarcity.

In this context, priority actions have been carried out linked to extraordinary drought measures, particularly:

Expanding reverse osmosis treatment at the Estrella wells at the Estrella DWTP.

Expanding the Besòs drinking water treatment plant for new underground and surface collection.

Constructing new wells around the Sant Joan Despí DWTP, increasing capacity by up to 1.3 m³/s.



01

02

03

04

05



These actions make it possible to **mobilise unconventional resources** and improve the quality and availability of water in contexts of scarcity. The **new associated sources of supply will come into operation in 2026** to structurally strengthen metropolitan water resilience.



During 2025 **interest rates also moderated**, with an impact on financial costs, despite the increase in investment effort as a result of drought emergency actions.

The updating of tariffs in 2025 also included a balancing of costs (RPI, energy) and new resources to consolidate the management model, with a commitment to digital transformation to improve sustainability and resilience to the effects of climate change, resources to improve the customer experience, cut water losses and a greater commitment to meeting SDGs.

Aware of the impact the updated tariffs could have on the budget of the most vulnerable families, Aigües de Barcelona maintained its commitment to society and people by maintaining investment in social action and allocating **3.26 million euros** (according to the London Benchmarking Group – LBG – methodology) for education, awareness-raising, local development, health and well-being actions for the citizens of the metropolitan area of Barcelona.

Economic management	2023	2024	2025
Corporation tax costs (€)	951,278	5,010,892	9,831,793
Net profit (€)	1,694,978	28,581,425	48,618,974

Public subsidies received (€)*	345,269	1,985,047	3,561,767
--------------------------------	---------	-----------	-----------

(*) Subsidies calculated as income in the income statement. The increases on 2023 in 2024 and 2025 were caused by the PERTE digitisation scheme (RESSONA project).

Value creation financial data

(€M)	2023	2024	2025
Directly-generated economic value	494.7	596.0	645.4
a) Income	494.7	596.0	645.4
Distributed financial value	(448.4)	(520.2)	(581.9)
b) Operating costs	(343.9)	(402.2)	(418.4)
c) Staff costs	(92.7)	(99.2)	(103.0)
d) Capital suppliers	(3.8)	(6.7)	(30.8)
Shareholders (dividends paid)	0.0	0.0	(25.7)
Financial costs paid	(3.8)	(6.7)	(5.1)
e) Taxes	(6.4)	(10.1)	(27.6)
Corporation tax (IS)	0.2	(0.7)	(18.8)
Other taxes	(6.6)	(9.4)	(8.8)
f) Resources intended for society (donations, sponsorship and patronage)	(1.6)	(2.0)	(2.1)
Economic value retained	46.3	75.8	63.5

Income statement

INCOME STATEMENT (€M)	2023	2024	2025
Income	494.7	596.0	645.4
Operating costs	(444.7)	(512.7)	(532.2)
Depreciation and provisions	(44.7)	(47.2)	(50.9)
Extraordinary profit/loss	(1.3)	(1.0)	(1.1)
Operating profit/loss	4.0	35.1	61.2
Financial profit/loss	(1.3)	(1.5)	(2.8)
Profit/loss before tax	2.7	33.6	58.4
Corporation tax	(1.0)	(5.0)	(9.8)
Profit/loss for the financial year	1.7	28.6	48.6



Payment practices

Aigües de Barcelona maintains a policy of responsible payment with its supply chain, establishing **conditions which in no case may exceed 60 days from the invoice date**, regardless of the type of supplier.

This practice ensures compliance with the applicable regulations, including those relating to SMEs, and contributes to reinforcing trust and solidity in its relations with its suppliers.

During 2025, **the average period for paying suppliers** was **41 days**, slightly improving the trend of the last few years (42 days in 2024 and 44 days in 2023). The ratios of operations paid for and awaiting payment remained in line with this indicator, consolidating a stable evolution and below the legal deadline.

Concerning compliance with the legal payment period, results show a very high level:

- **99% of the total amount paid in 2025** was within the legal deadline (97% in 2024 and 69% in 2023).
- **94% of the total number of invoices paid in 2025** were within the legal deadline (94% in 2024 and 42% in 2023).

These figures show a significant improvement on 2023 and consolidate behaviour in line with best governance practices and financial responsibility.

At 31 December 2025 **there were no pending legal proceedings related to late payment**, which reinforces the solidity of the internal monitoring system and the reliability of management of obligations to third parties.





Sustainable funding

For some years, Aigües de Barcelona has integrated **social, environmental and governance** criteria into its financial policy, aligning funding with its responsible management model. In line with this commitment, in 2021 the company concluded **bank financing linked to sustainability goals**, with the interest rate conditional on compliance with certain indicators.

The commitments associated with this funding are:

- **Social:** maintenance of a certain annual level of investment in social action.
- **Environmental:** reduction of the carbon footprint for producing drinking water.
- **Governance:** gradual reduction in the wage gap for technical jobs, which is already below the Catalan average.

What are PWCs?

Positive Water Credits (PWCs) are an indicator of the contribution to climate change adaptation. They are a measure of the positive impact on a hydrographic basin of a series of actions carried out by an organisation and they are equivalent to 1,000 m3 of water footprint saved. PWCs can be exchanged with organisations which, having implemented measures to reduce their water footprint, wish to rely on compensation projects to contribute to more sustainable water management.

In 2023, this model was strengthened with the signing of a **syndicated loan also linked to sustainability goals**, which expanded the existing commitments:

- **Social:** maintaining the level of investment in social action.
- **Environmental:** generating PWCs (positive water credits) for increasing the mass of water available. This indicator has been replaced by the Technical Hydraulic Performance (THP) indicator for water supply once the change had been approved by three banks and the Second Party Opinion given by another party. The change of indicator is due to the new water context (reservoirs at more than 90%) and Aigües de Barcelona's limited room for manoeuvre in generating PWCs linked to the production of reclaimed water due to the new operating protocols established by the competent authorities.
- **Governance:** annual increase in volume of addressable spend under sustainability criteria.

During 2025, the bank confirmed full compliance with the indicators for 2024. This result led to **interest rate discounts**, strengthening coherence between sustainability compliance and funding conditions.

Sustainable funding goals in 2021

Objetivo	2023	2024	2025
Moving from a pay gap of 11.49% to 10.67% in the technicians and managers section (categories T1, T2 and T3) in the period 2021-2027 *	6.10%	3.7 %	3.16%
Maintaining annual investment in social action of €15 M **	2.5 M€	2.7 M€	3.26 M€
Reducing the Scope one carbon footprint of drinking water production annually***	9.73 tCO ₂ eq/hm ³	6.63 tCO ₂ eq/hm ³	8.93 tCO ₂ eq/hm ³

(*) The calculation of the wage gap [wage gap = (average male wage – average female wage) / (average male wage)] has been carried out following the calculation methodology established by the Government of Catalonia's Department of Employment, Social Affairs and Families and has been based on the average remuneration of active workers on 31 December, considering the annual gross base salary, voluntary supplements, mandatory supplements and overtime pay.

(**) Investment in social action is measured in accordance with LBG (London Benchmarking Group) methodology.

(***) The calculation formula for this indicator is: scope one greenhouse gas emissions / water produced in Aigües de Barcelona's DWTPs. (**) The increase for this indicator was largely due to the increase in natural gas consumption in the thermal drying and atomisation process in the sludge treatment line at the Sant Joan Despi WWTP compared with 2024, when a technical stoppage of the facility during the last quarter of the year reduced normal annual consumption.

Sustainable funding goals in 2023

Objetivo	2023	2024	2025
Year-on-year increase the volume of addressable spend under sustainability criteria (goal 80% by 2030)*	49.4%	55.83%	62.64%
Maintaining annual investment in social action of €15 M **	2.5 M€	2.7 M€	3.26 M€
Technical hydraulic performance (THP) of the water supply network (annual goal to exceed 83.1%) ***	83.51	85.26	85.81

(*) Addressable spend includes all company purchases linked to the supply chain, works, services and supplies, excluding purchases such as raw water, which is all purchased from ATL, payments to public authorities or associations, and financial services.

(**) Same as in the funding agreement under ESG criteria signed in 2021.

(***) The initial environmental indicator was capacity to generate PWCs. This has been replaced by Technical Hydraulic Performance. Despite this change, Aigües de Barcelona maintains its commitment to generated PWCs.

PWCs (Positive Water Credits) generated in 2025 based on the reduction of Technical Hydraulic Performance and aquifer recharge amounted to 4,559.



01

02

03

04

05



Sustainable
funding
taxonomy



"

In the current context of green transition and the fight against climate change, carrying out the taxonomy exercise has become a strategic necessity for companies. This process goes beyond simple compliance with the regulations, it represents an opportunity to transform the business model and move towards sustainability.

Taxonomy provides a transparent common language making it possible to identify the economic activities that really contribute towards environmental objectives, generating trust among investors, customers and regulators and eliminating ambiguities and possible greenwashing.

Financially, the taxonomy exercise makes it easier to access sustainable funding. Financial institutions and investors increasingly prioritise companies with activities in line with ESG criteria, offering better funding conditions and access to green capital.

Montse Freixes.
Taxonomy
Manager

Strategically, this analysis allows companies to identify risks and opportunities, as well as detect areas for improvement and priority investments.

At Aigües de Barcelona, as a leader of the green transformation of the water industry and with a firm commitment to sustainability, we have been integrating taxonomy analysis into our management, assessment and decision-making processes for years. In this way, the company is making progress in its process of gradual adaptation to the requirements of the European Union's Corporate Sustainability Reporting Directive. This allows us to align our operations with the most demanding sustainability standards and position ourselves as industry leaders.

We believe sustainability demands proactive, responsible, meticulous action with a vision for the future. This philosophy guides each one of our strategic and operational decisions.

"



- 01
- 02
- 03
- 04**
- 05

The **European Union** has established the commitment to achieve **climate neutrality by 2050**, making Europe the only continent to adopt this binding commitment. To move forward to this target, it has rolled out a regulatory framework which requires businesses and authorities to integrate sustainability into their activities, with particular emphasis on the effective contribution to preserving the environment.

In this context, the coming into force of **CSRD** (Corporate Sustainability Reporting Directive) also involves the application of **the European Environmental Taxonomy**, which establishes a common framework for determining the economic activities that can be considered sustainable. This is based on **six environmental goals**:

1. Mitigating climate change
 2. Adapting to climate change
 3. Sustainable use and protection of water and marine resources
 4. Transition towards a circular economy
 5. Pollution prevention and monitoring
 6. Protection and restoration of biodiversity and ecosystems



Aigües de Barcelona has analysed the six goals from the double perspective of **eligibility** and **alignment**, with the aim of identifying the degree to which its activities contribute to the criteria established by the taxonomy.

Beyond compliance with the regulations, this exercise has allowed us to:

- Measure the real level of environmental alignment of the company's activities.
- Identify areas for improvement and investment opportunities.
- Prioritise strategic actions to increase alignment rates in forthcoming financial years.

In this way, the taxonomy is consolidated as a tool for planning and guiding investments, strengthening coherence between strategy, environmental sustainability and economic performance.



A responsible
local supply chain



Aigües de Barcelona integrates environmental, social and governance (ESG) criteria into contracting processes to move towards a more sustainable, resilient value chain. This commitment takes the form of responsible purchasing procedures in line with the 2030 Strategy and the ethical and transparency principles.

The relationship with suppliers is based on integrity, equality of treatment, non-discrimination and free competition within the applicable regulatory framework. At the same time, we promote continuous dialogue favouring **co-creation** and **shared innovation**.

This local model helps generate economic, social and environmental value in the region, promoting circularity and optimising the resources necessary to provide the integrated water cycle management service.



Purchasing with
social value



Mercedes
Doñate.
Head of
Procurement

”

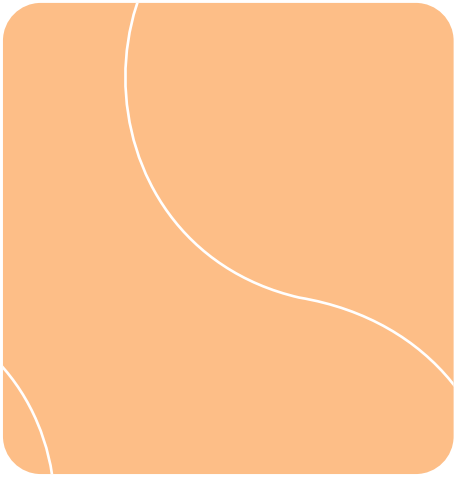
At Aigües de Barcelona, contracting is not just an operational function, it is a strategic tool to construct a responsible, resilient supply chain.

A central element of our contracting model is the integration of ESG criteria. Through contracting procedures, we select our suppliers not only on economic considerations but also from an environmental, social and governance perspective, ensuring that every company that forms part of our value chain shares our standards of responsibility.

Throughout 2025, we moved forward in applying in practice the sustainability criteria which, as a result of a firm commitment from the company and cross-departmental work, we have developed internally to be effectively incorporated into the contracting processes. These criteria, either as compulsory requirements or aspects given scores, incentivise tendering companies to offer specific ESG measures. This helps the companies showing greatest commitment to sustainability to win contracts.

And it doesn't end there. Our challenge is to continue to develop the contracting model to adapt it to the new regulatory requirements and to growing expectations concerning sustainability, consolidating responsible contracting as a distinctive element and added value for Aigües de Barcelona and the society as a whole.

”



- 01
- 02
- 03
- 04**
- 05



Purchasing with social value

At Aigües de Barcelona, we guide the management of our supply chain based on a solid ethical framework in line with international standards. Relations with our suppliers are based on respect for human rights, the ten principles of the United Nations Global Compact, the company's Code of Ethics, and corporate policies concerning integrated management, sustainable development and human rights.

Specifically, this commitment is based on the Sustainable Purchasing Policy, the Supplier's Code of Conduct and the general contracting conditions. Acceptance of these principles forms part of the process of contractual standardisation and formalisation, ensuring the alignment of the value chain with the 2030 Strategy and the company's ESG goals.

To ensure the effective incorporation of social and environmental criteria in contracting, we base ourselves on four main tools:





Sustainable supplier relationships

Aigües de Barcelona takes a long-term view of **supply chain management**, based on fair, transparent, traceable selection of suppliers. This approach strengthens trust, minimises risks and helps ensure continuity and the quality of the essential service we provide.

Supplier approval is intended **to ensure the quality of and continuity of the supplies and services** contracted. It is therefore essential to have organisations that can demonstrate their **technical qualification, operational capacity, commitment and necessary structure** to provide an adequate response to the specifications set in each purchasing or contracting process.

We have an approval procedure integrated into the quality system that ensures supplier selection is carried out in accordance with objective criteria for capacity and commitment, ensuring coherence with the principles of good governance and responsible management.

In addition, to maintain the continuity of the activity, we classify suppliers depending on their level of risk and potential impact on the provision of the service:

- **Strategic:** unavailability directly affects the provision of the essential service for a short period (less than a week) and can compromise processes identified as critical in Business Impact Analysis (BIA).
- **Important:** unavailability does not have an immediate impact on the service but, in combination with other incidents or in adverse scenarios could affect provision.
- **General:** other suppliers with less of an impact on operational continuity.

Number of tenders with sustainability criteria

2025

99

2024

94

2023

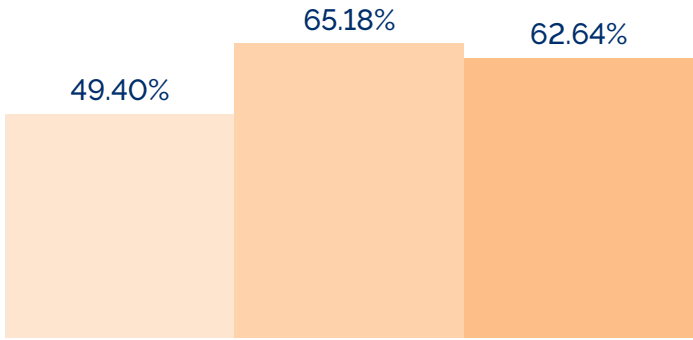
52

Addressable spend under sustainability criteria*

2023

2024

2025



(*) Addressable spend includes all company purchases linked to the supply chain, works, services and supplies, excluding purchases such as raw water, which is all purchased from ATL, payments to public authorities or associations, and financial services.

We have set ourselves the strategic goal of having 80% of all the company's addressable purchases* made under sustainability criteria by the year 2030. The figure is currently 62.64%.

Sustainable criteria in contracting procedures

Aigües de Barcelona's 2030 Strategy promotes the incorporation of criteria linked to practices promoting sustainable development in contracting processes, integrating **environmental, social and occupational health and safety criteria**.

To move forward in this area, the company has the **Guide for the Application of Social and Environmental Criteria**, which establishes the framework for incorporating these requirements into the different phases of the contracting process. In addition, there are also **sustainability criteria sheets depending on the purchasing category**, specifying the criteria to be considered, their weighting in the award of the contract and the associated contractual obligations.

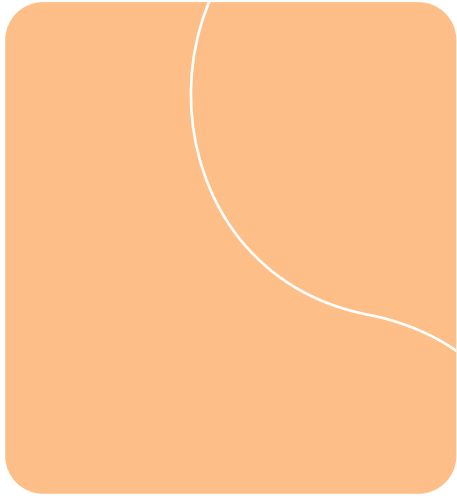
The number of procedures in which **sustainability criteria** were included is obtained from the corporate platform for managing contracting processes. During 2025, social, environmental and energy efficiency criteria were incorporated into **99 procedures**, representing **60% of the total put out to tender**.



Purchasing with social value

AAigües de Barcelona integrates the social dimension into its purchasing policy, promoting the contracting of companies that generate a positive social and environmental impact. Among other things, these organisations contribute to the socio-employment inclusion of people in situations of vulnerability, to supporting non-profit initiatives and to the promotion of a more inclusive economic model.

During 2025, the company maintained this commitment by contracting goSDG and services from companies with social value, including:



- Plazy
- ESCID-Sifu Group
- Femarec
- Auria Workshop
- Joia Private Foundation
- Salta Empresa d'Inserció, SL
- E.I. SaóPrat
- Formació i Treball, inclusion company
- Trinijove, inclusion company
- E.I. L'Olivera Can Calopa



Local purchasing

Aigües de Barcelona promotes a purchasing model based on proximity, with the aim of generating economic, social and environmental value in the region where it operates. This approach helps reinforce the local network of businesses, reduce impacts associated with transport and promoting a more resilient supply chain.

During the financial year, **74.2%** of turnover corresponds to **local suppliers (province of Barcelona)**, which shows the importance of local purchasing in the company's purchasing of materials and services. As for the rest, **25.5%** of turnover was with suppliers in the rest of Catalonia and Spain, while only **0.3%** was with international suppliers.



Suppliers	2023	2024	2025
Number of suppliers			
Local (province of Barcelona)	953	967	1,014
Rest of Catalonia and Spain	384	390	402
International	35	36	48

Local and non-local purchasing	2023	2024	2025
M€			
Local (province of Barcelona)	225.89	255.78	289.89
Rest of Catalonia and Spain	88.79	98.48	99.51
International	0.67	0.81	1.16

Local purchasing *



(*) The applicable regulations on contracting oblige Aigües de Barcelona to launch open tender processes that guarantee competition and equal treatment of the different operators. In the last year, the indicator has picked up slightly compared to 2023, when certain high-volume contracts were awarded to companies not based in the province of Barcelona.

Supplier certification

The Purchasing and Provisioning Division has its own dashboard allowing it to periodically monitor a set of internal and external indicators linked to the management of the supply chain.

One of the blocks of indicators corresponds to **supplier certification in management systems**, particularly concerning quality assurance, environmental management and occupational health and safety, in line with the **ISO 9001, ISO 14001 and ISO 45001** standards.

Every quarter, we analyse the progress of these certifications together with the Indicator Management Committee and the suppliers who, because of their importance and impact on Aigües de Barcelona's activities can consider obtaining this accreditation as an opportunity for improvement and strengthening their management systems.



% certified suppliers *	2023	2024	2025
%			
Suppliers with ISO 9001	73.4	65.8	77.4
Suppliers with ISO 14001	71.7	64.5	76.0
Suppliers with ISO 45001	60.2	56.7	78.3

(*) This indicator is calculated based on turnover volume.

This last year the upward trend in these indicators has been recovered after Aigües de Barcelona's main contractor, Serveis, Canalitzacions i Obres, obtained the corresponding ISO certifications.

Supplier assessment

During the course of the contractual relationship, Aigües de Barcelona informs suppliers that they will be subject to control and monitoring of all contractual aspects and that a periodic performance assessment will be carried out.

The assessment model is structured on three levels:

- Basic assessment for general suppliers
- Standard assessment for important suppliers
- Specific assessment for strategic suppliers

The assessment criteria measured are:

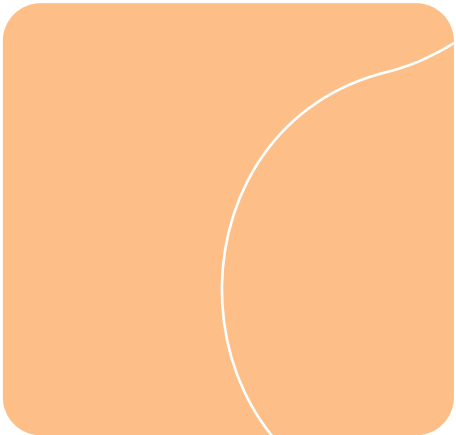
- Not meeting deadlines
- Operational complaints
- Complaint response time
- Complaints about the quality of the material or service
- Service level according to user perception
- Documentary management of business activity coordination (CAE)
- RePro registration
- Supplier rating in RePro
- ESG score
- Economic solvency
- Technical solvency according to user perception
- Audit carried out by the company



This information is managed and validated using the Achilles platform (RePro), which makes it easier to compile and compare data, mitigate risks and provide a traceable value chain.

In the latest assessment, in 2025, 1,241 suppliers were assessed, 87.7% of which obtained a high rating (above eight points), while the remaining 12.3% reached an average rating (between six and eight points).

The ESG score is calculated in line with the new sustainability directives. In this context, the company has set a goal for 2030 of having 80% of turnover with the suppliers with the highest ratings (A or A+).



Supplier assessment	2023	2024	2025
Suppliers assessed	1,184	1,190	1,241
High score (8-10)	92.0%	88.2%	87.7%
Average/high score (6-8)	8.0%	11.8%	12.3%
Low score (less than 6)	0%	0%	0%



- 01
- 02
- 03
- 04
- 05



Dialogue and co-responsibility in the value chain

We promote dialogue

Aigües de Barcelona promotes a relationship model based on **dialogue, participation and closeness** with all its stakeholders, including the value chain. As part of the company's strategy of transparency, permanently open channels are available, such as the corresponding spaces on the corporate website and e-mail contact.

In this context, the **supplier needs and expectations survey** is drawn up every year, making it possible to find out their level of satisfaction and guiding relationships with these stakeholders. In addition, during 2025 supplier dialogue day was held entitled "Impact of the Current Geopolitical Scenario on the Supply Chain", with the aim of strengthening solid, cooperative, trusting relationships.



Survey of suppliers' needs and expectations

The annual survey is a key tool for collecting suppliers' perceptions and identifying improvement opportunities.

In 2025, **1,321 suppliers** were invited to take part. **207** (16%) responded, representing **79% of turnover**.

The scores obtained are consolidated in the different areas analysed:

7.32
Information and relationship tools

7.15
Strategy and sustainability (ESG)

8.36
Relationships and dialogue

9.10
Transparency and trust

Concerning social action and community commitment, 53.1% of suppliers surveyed stated that they know about the company's social action programmes.

The satisfaction level with which suppliers rated Aigües de Barcelona was rated at 9.41.

The results of this survey are shared and the specific actions required are carried out to provide a response to the proposals and improvement opportunities detected. In addition, regular meetings are continuously and proactively held with Aigües de Barcelona's main suppliers, at which contracting needs are explained and we actively listen to what they can contribute to us in future contracts in social and environmental terms, sector innovation and service digitisation, among other aspects.

Innovation



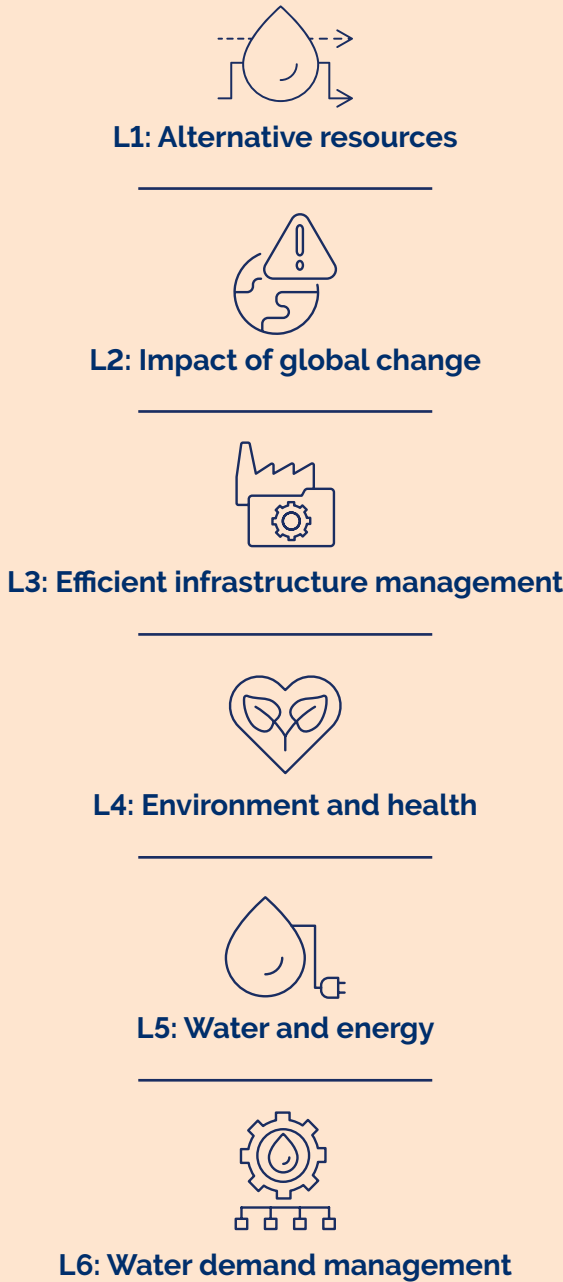
At Aigües de Barcelona, we establish innovation as one of the values that define our identity **through projects with a positive impact on society and the environment.** That is why we seek excellence in the management of the integral water cycle, while at the same time looking for innovative solutions that minimise the impact of climate change, reinvent the relationship between water and the city, and develop social solutions to solve critical problems of the city and its people.

To achieve this goal, we promote the development of internal talent while complementing ourselves through collaborations with external agents who bring us a different vision by making a commitment to open innovation.

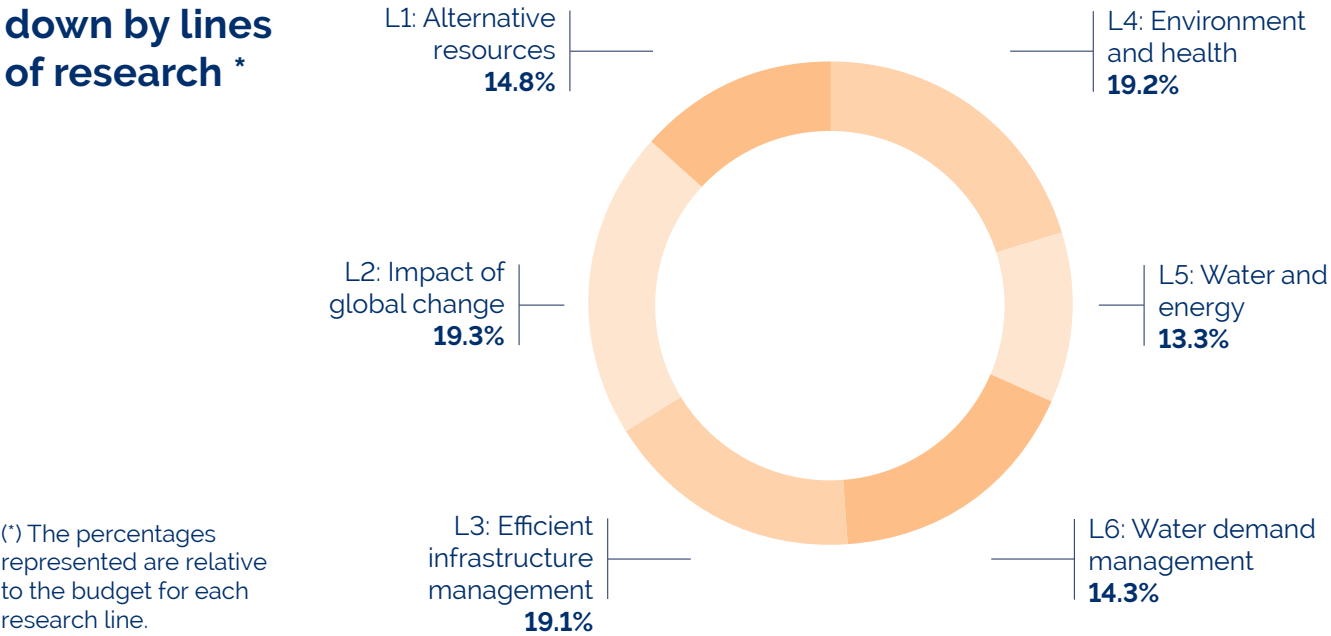


- 01
- 02
- 03
- 04
- 05

This commitment takes the form of six lines of research:



Activity broken down by lines of research *



(*) The percentages represented are relative to the budget for each research line.



The **total innovation effort was €5.8 M**, of which €2.1 M corresponds directly to Aigües de Barcelona's innovation and €3.7 M to the Cetaqua, Water Technology Centre research centre, which promotes technological development and innovation to ensure the integrated water cycle is sustainable and efficient to meet the needs of the region,

corresponding to its economic, social and environmental growth. We also work to generate an ecosystem in which collaborations are encouraged, making it possible to build innovative solutions aligned with the changing needs of society and generating strategic alliances to accelerate the value creation process.

R+D+I effort (euros)

Aigües de Barcelona's innovation budget	1,108,036 2023	1,686,066 2024	2,079,384 2025
Cetaqua research centre	3,735,662 2023	3,679,050 2024	3,676,871 2025
Total	4,843,698 2023	5,365,116 2024	5,756,255 2025



01

02

03

04

05



During 2025, we worked actively with different agents from the innovation ecosystem, such as:

Businesses and start-ups

- **Jungle Ventures (Kamleon) and Hospital del Mar:** continuation of the pilot project to validate the **Smart Urinal**, a solution aimed at monitoring hydration in real time.
- **INGU and PIPA:** development of pilot tests of innovative technology linked to the efficiency of mains networks and urban drainage.
- **Quanton:** co-development of a tool for simulating management strategies for the different water resources in the Llobregat area.
- **Impact Hub, Connectio (Barcelona Active) and Eureka:** cooperation aimed at identifying start-ups with great potential for providing responses to the challenges of the company and its stakeholders.
- **TMB and Naturgy:** joint participation in the European **LIFE NIMBUS** and **ALWAYS-BIO** projects aimed at validating biomethanation processes for energy production applied to public transport.

Universities and technology centres

- **Cetaqua, Water Technology Centre:** joint development of initiatives aimed at achieving increasingly efficient, sustainable and resilient management of the integrated water cycle.
- **Barcelona Supercomputing Center (BSC):** development of a system based on learning strengthened by optimising the pressure of the distribution network.
- **IREC, CSIC, UAB and UPC:** participation in research and innovation projects linked to climate adaptation, operational efficiency and the sustainability of water resources.
- **LNEC and SINTEF:** cooperation in European projects, such as **MARCLAIMED, ICARIA** and **SEMPRE-BIO**.

Public authorities

- **Viladecans Municipal Council (Fibersense):** pilot scheme for technologies for monitoring and ensuring the efficiency of the mains network.
- **Esplugues de Llobregat Municipal Council (Trigger Systems):** development of innovative solutions linked to urban water management.
- **Sant Joan Despí Municipal Council (Drenatura):** pilot project aimed at sustainable urban drainage.
- **Sant Boi de Llobregat Municipal Council (Fibsen):** validation of technologies applied to the mains network.
- **Cornellà de Llobregat City Council:** development of innovation pilot schemes linked to urban water management.
- **Barcelona Provincial Council and the Government of Catalonia Open Data scheme:** cooperation on the framework of the **AB Data Challenge**, an initiative aimed at promoting the use of data as a source of interdisciplinary innovation.
- **Regreen platform:** promotion of initiatives to bring the benefits of reclaimed water use for agricultural purposes closer to several municipalities in the metropolitan area.
- **CUADLL and ACA:** participation in the **MARCLAIMED** European project.

Associations and innovative ecosystem

- **Talent Factory, MetròpolisFPLab and INNOBUS:** participation in programmes aimed at promoting young entrepreneurial talent and innovation.
- **IND+I Club:** participation in this network for reflection and exchange on industry and innovation promoted by Viladecans Municipal Council.

01

02

03

04

05



As a result of this collaborative ecosystem, different projects have been promoted during 2025 aimed at responding to the company's main water-related, environmental and operational challenges:

- **AGREEN:** demonstration of the potential of reclaimed water in agriculture to reduce dependency on conventional resources and improve environmental sustainability.
- **AB Data Challenge:** initiative promoted by Aigües de Barcelona to promote the use of data as a tool for interdisciplinary innovation.
- **PERSEO:** development of an app for optimising water main pressure based on artificial intelligence to increase water efficiency and ensure an optimum service.
- **Reclaimed AOPs:** study of advanced oxidation processes to improve reclaimed water quality and promote prepotable use.
- **DOMA:** development of an algorithm to correlate the sensory perception of water with analytical data and expand knowledge of perceived water quality.
- **REPIPE:** optimisation of predictive fault models and hierarchisation of the mains network to progress to more resilient planning.
- **RegeneraVerd:** renaturalisation of the open spaces of ecofactories to improve biodiversity and ecosystem services.

These projects are added to European and Spanish initiatives like **WATERSOURCE**, aimed at implementing naturally based solutions to improve water quality and biodiversity; **TRANSMITWATER**, focused on reducing the effects of mains network pressure transitions; **METROPOLIS**, aimed at the analytical use of remote metering data using artificial intelligence and **SUPORT**, aimed at developing technologies to recover CO₂ and generate high-added-value products, such as maritime fuel.



01

02

03

04

05



AI 360 project: promoting data-based digital transformation

Artificial intelligence (AI) has become established as one of the technologies with greatest capacity for transforming the business environment. For Aigües de Barcelona, **AI is a crucial lever for implementing the company's vision of leading the green transformation of the water cycle.** This leadership is constructed through the constant generation of innovative solutions based on intelligent and responsible use of data in all areas of the company to make the most of workers' capacities, optimise operations and improve the customer experience.



The AI 360 project is the starting point for this development, guided and structured around three main goals:

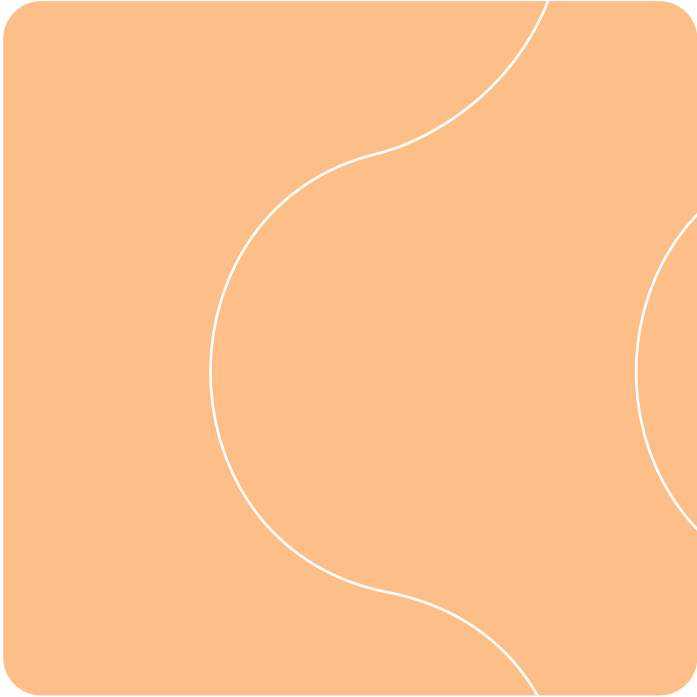
Speeding up the responsible use of artificial intelligence in the company's different areas of activity.

Identifying and prioritising use cases with value generation potential, making it possible to establish a road map for short- and medium-term implementation.

Establishing a transversal governance model articulating AI initiatives.

The transformation associated with AI is not just technological, it is also organisational and cultural. For this reason, the AI360 challenge not only seeks to identify and implement solutions, it also involves giving people the skills so that they develop AI capabilities to help the company's activities. This requires the promotion of a data-based value creation culture, proper talent management and governance ensuring ethical and responsible application.

At the end of 2025, the project has completed the stage of identifying cases for application and their value and is in the phase of analysing the viability of proposals and setting priorities to define the road map.



Governance of accountability

Aigües de Barcelona's accountability is a **tool for dialogue with its stakeholders** and, as such, has a compulsory legislative component and another determined by agreements with the regulator, plus a final voluntary one.





Therefore, **the annual sustainability reports through which Aigües de Barcelona is accountable to all its stakeholders** are the following:

- Statements of non-financial information
- Operational report
- Innovation report
- Municipal portal (portal with information by municipality on the most important actions)
- Sustainability/ESG report
- Annual leaflet (brief summary of the most important ESG data)

All these are published on our **Transparency Portal** so they are accessible to all our stakeholders.

A complete assessment of the accountability process has been carried out within the process established by the organisation, including the maintenance of a **formal, documented risk assessment and handling process** that identifies, analyses, evaluates and systematically manages risk using the Archer tool. As part of this process, the drawing up of Sustainability/ESG reports in time and form has been identified as a risk from the legal/regulatory point of view.

Firstly, the **Non-Financial Information Statement (NFIS)** is drawn up in accordance with the requirements established by Act 11/2018, of December 28, formulated by the **Board of Directors** and approved by the company's **Shareholders' Meeting**.

After the NFIS, the **Sustainability/ESG Report** is drawn up following the European Commission's guidelines on the presentation of non-financial reports (2017/C 215/01), deriving from Directive 2014/95/EU and the GRI (Global Reporting Initiative) standards in such a way that the report expands the detail or consolidates specific content of the NFIS. This is supervised by the company's Executive Committee, which keeps the Board of Directors informed.

Later, both the NFIS and the Sustainability/ESG report are made available to stakeholders on Aigües de Barcelona's Transparency Portal.

Alongside this, Aigües de Barcelona is certified with various **management systems**, and this requires reports on the company's sustainability and access to information on this matter. This is so much so that all internal and external audits the company undergoes always begin with an introduction explaining the strategy, reports associated with accountability, main sustainability/ESG indicators, context and the company's SWOT analysis, as well as the double materiality exercise.



01

02

03

04

05





01

02

03

04

05

05

Appendix



Report profile

The aim of this report is to give information in a transparent, reliable and balanced way on the matters identified as most important by Aigües de Barcelona and our stakeholders in terms of ESG (Environmental, Social and Governance) criteria during the 2025 financial year.

The document corresponds to the company's commitment to report on compliance and progress in the implementation of the ten principles of the United Nations Global Compact, as well as on our contribution to the 17 SDGs.

The report has been prepared in line with GRI standards. Aigües de Barcelona also takes into account the principles of the AA1000 AccountAbility Principles 2018 (AA1000AP 2018) in relation to assessing, managing, improving and communicating with stakeholders about responsibility and performance in terms of sustainability, and in accordance with the principles of inclusivity, materiality, responsiveness and impact.

In preparing this document, the European Commission's guidelines on the presentation of non-financial reports (2017/C 215/01), derived from Directive 2014/95/EU have been considered, together with the aforementioned GRI standards, which serve as a reference for the preparation of this sustainability report.

In addition, in drawing up this report an anticipation exercise has been carried out with the aim of gradually aligning the content with the requirements of the European Sustainability Reporting Standards (ESRS) as part of the new European regulatory context for accountability as it relates to sustainability.

The period subject to the report corresponds to the calendar year between 1 January and 31 December 2025.



- 01
- 02
- 03
- 04
- 05**



Sustainability data tables



Integrated water cycle management

Drinking water treatment

GRI 303-3, 303-5

Water managed (hm³)	2023	2024	2025
Own water production (total)	113.59	105.87	111.93 *
Own production of surface water	64.86	60.32	79.78
Own production of groundwater	48.73	45.55	32.15
Purchase of water (origin Ter-Llobregat + others)	72.77	72.20	74.07 **
Total amount of water delivered	186.36	178.07	186.00

(*) None of our DWTPs are in areas of high or extremely high water stress (Source: World Resources Institute/Aqueduct Water Risk Atlas 4.0).

(**) Of the total volume of water purchased, 36.81 hm3 was of marine origin. No water of marine origin was treated as part of own production.

Collection of own water production (hm³)	2023	2024	2025
Surface water collected*	73.94	70.21	87.27
Groundwater collected	54.73	50.43	36.75
Volume of water consumed in auxiliary drinking water treatment processes	15.08	14.77	12.09

(*) Due to the drought, from 2023 until March 2025, the volume of water of surface origin collected by the Sant Joan Despi DWTP includes reclaimed water from the Baix Llobregat WRP (Water Reclamation Plant). This volume of reclaimed water is released into the River Llobregat upstream of the Sant Joan Despi drinking water treatment plant. It is then collected by that plant and treated again for drinking.



01

02

03

04

05



01

02

03

04

05

Smart distribution

GRI 303-3, 303-5

Distribution network efficiency (%)	2023	2024	2025
Technical hydraulic performance	83.51	85.26	85.81

Consumption

Water consumption per person per day	2023	2024	2025
Litres/person/day	99.96	96.03	97.25

Waste water treatment and reuse

GRI 303-2, 303-4

Volume (hm3)	2023	2024	2025
Total volume of water treated	238.16	245.21	254.00*
Volume of water reused (reclaimed)	57.90	43.33	31.01
Volume of treated water discharged into the sea	145.35	167.33	184.43
Volume of treated water discharged into rivers	31.59	33.28	36.85

(*) Two of the WWTPs managed (Gavà-Viladecans and Begues) are in areas of high water stress and none in areas of extremely high water stress (Source: World Resources Institute/Aqueduct Water Risk Atlas 4.0). The treated water flow from these two facilities in areas of high water stress represents 6.0% of the total treated.

A small volume of treated water is reused for internal process use in the various WWTPs. This is why the sum of the volumes discharged into the sea or rivers plus the reclaimed water produced do not add up to the exact treated water total.

Treatment

GRI 303-2, 303-4

Pollutant loads and elimination percentage at WWTPs	2023	2024	2025
BOD5 in water entering the WWTP (ppm)	515.90	513.49	448.08
BOD5 in water leaving the WWTP (ppm)	11.03	12.70	14.00
Percentage of BOD5 reduction	97.86 %	97.53 %	96.87 %
COD in water entering the WWTP (ppm)	1,002.24	1,016.34	821.12
COD in water leaving the WWTP (ppm)	54.48	57.64	57.75
Percentage of COD reduction	94.56 %	94.33 %	92.97 %
Suspended solids (SS) in water entering the WWTP (ppm)	563.05	559.27	407.38
SS in water leaving the WWTP (ppm)	20.33	17.62	18.85
Percentage of SS reduction	96.39 %	96.85 %	95.37 %
Nitrogen in water entering the WWTP (ppm)	83.64	85.88	69.72
Nitrogen in water leaving the WWTP (ppm)	32.84	33.04	31.23
Nitrogen removed (ppm)	41.83	52.84	38.49
Phosphorus in water entering the WWTP (ppm)	11.36	12.30	12.05
Phosphorus in water leaving the WWTP (ppm)	2.20	2.27	2.08
Phosphorus removed (ppm)	8.60	10.03	9.96

The comparative analysis of the pollutant loads entering the WWTPs between 2024 and 2025 show a reduction in the COD, BOD5 and SS parameters. This reduction is largely attributed to the increased rainfall recorded in 2025 (254 hm3 mm vs. 245.21 hm3 in 2024), which dilutes the waste water, and an increase in parasitic water infiltrating the sanitation network. The inflow figures corroborate this phenomenon, with an increase of 3.6% on the previous year, while the average concentrations fell in line with this. This situation is consistent with the way water is expected to behave in sanitation systems during more frequent or heavier episodes of rainfall.



01

02

03

04

05

Reuse for various purposes or return to the natural environment

Uses of reused (reclaimed) water (m³)	2023	2024	2025
Environmental	46,194,959	34,951,893	24,110,309
of which, for pre-drinking water use*	35,848,601	25,444,412	2,601,765
Agriculture	11,566,196	8,246,151	6,758,906
Leisure	133,669	111,087	135,254
Urban (tanker trucks)	4,280	16,772	4,399
Total	57,899,104	43,325,903	31,008,868

(*) In 2025 within environmental use, 11% was used for prepotable water discharged into the River Llobregat to be subsequently treated at the SJD WWTP. This percentage fell compared with 2024, when it was 73%, due to the change in operational rules resulting from the increased rainfall.

Guaranteed quality control

GRI 416-1

Degree of compliance with parameters relevant to health (%)	2023	2024	2025
Compliance with parameters relevant to health	100	100	100

Degree of compliance with indicator parameters (without health impact) (%)	2023	2024	2025
Physical and chemical water quality: compliant with physical and chemical targets / total physical and chemical targets for water quality control · (100)	99.94	99.85	99.92
Microbiological water quality: compliant with microbiological targets / total microbiological targets for water quality control · (100)	99.77	99.73	99.71

Checks carried out	2023	2024	2025
Distribution and transport network (laboratory)	115,304	120,325	127,234
Distribution and transport network (inline equipment)	266,995	242,845	217,820
Total distribution and transport network	382,299	363,170	345,054
Treatment (WWTP)	103,120	104,540	107,030
Llobregat basin	96,819	92,896	94,835
Number of inline analysers in the network	225	229	233



Energy and climate change mitigation

Carbon footprint

Carbon footprint (tonnes CO ₂)	2019 *	2023	2024	2025
Direct emissions (Scope 1)	18,666.75	18,935.79	17,991.86	17,637.55
Indirect emissions (Scope 2)**	1,932.61	0.00	0.00	0.00
Other indirect emissions (Scope 3)	94,490.62	96,398.59	112,854.72	115,177.94
Direct + indirect emissions	115,089.98	115,334.38	130,846.58	132,815.49

(*) 2019 has been established as the base year for the target of reducing the carbon footprint according to the SBTi standard, as it is a representative year for current activity that does not go back to a base too far away in time, with the purpose of promoting a greater degree of ambition and not recognising reductions already historically achieved.

(**) Scope 2 emissions reported according to the market-based method. It has been established as a criterion that the Scope 2 calculation should take into account the surplus of renewable energy with guaranteed origin, compensating it between facilities.

During 2025, the carbon footprint was calculated by implementing a new specialised tool, Watershed, making it possible to strengthen data traceability, improve methodological robustness and ensure alignment with international emission calculation standards (GHG Protocol). The incorporation of this tool has meant updating the processing of data from the company's activities and calculation criteria, improving the quality, consistency and granularity of the information reported.

We report GHG emissions in "CO2 equivalent emissions", which is the amount of CO2 emissions that would cause the same radiant intensity as a certain amount emitted by a GHG or GHG mixture multiplied by its warming potential. The GHGs included in the calculation of the carbon footprint are: CO2, CH4, N2O and fluorinated gases.

Origin of emission and conversion factors: for categories compatible with Scopes 1 + 2, the latest official factors published by MITECO have been taken into account. For the other categories, the factors from the guide/calculator from the Catalan Climate Change Office, Ecoinvent, DEFRA, CEDA, emissions factors based on primary data from chemical product suppliers, the ITEC databank, factors from experimental campaigns at our facilities, the IPCC and other recognised studies (UKWIR, Projecte R+i Alliance, etc.) have been used.

The figures presented in this table have been rounded to two decimal places. For this reason, the direct calculations made based on the values shown might not exactly coincide with the expected totals or results. This difference is due exclusively to the rounding effect and does not imply any error in the original data.

The road map to net zero emissions, validated with SBTi, sets a goal of reducing emissions by 4.68% a year for Scopes 1 and 2 and by 4.2% for Scope 3. In the period 2019-2025, the reduction target was achieved for Scope 1 and 2 levels, where the company has greater direct control, resulting in a 14.38% reduction in Scope 1 and 2 compared to 2019. However, it has not yet been possible to transfer this trend to Scope 3, where emissions have increased by 21.9% on 2019, with a slight rise (2.1%) compared to 2024. Total emissions compared to 2024 increased by 1.5%. Scope 1 fell by 1.97%, largely thanks to the reduction in fossil fuel consumption in stationary sources powering the pumping of reclaimed water to be prepotable water because of the fall in flow requirement for this resource.

	2023	2024	2025
National electricity mix (t CO ₂ eq/MWh)	0.10	0.08	0.09
Indirect energy emissions (Scope 2) (t CO ₂ eq) – location based	22,328.96	17,231.13	18,843.06

	2023	2024	2025
Direct emissions (Scope 1) production (t CO ₂ eq)	1,104.95	701.49	999.79 **
Total production capacity (hm ³)	113.59	105.87	111.93
t CO ₂ eq Scope 1 drinking water production/ hm ³ drinking water produced	9.73	6.63	8.93 **

(*) Calculation made with the scope established in the 2021 sustainable funding indicator.

(**) The increase was largely due to the rise in natural gas consumption in the thermal drying and atomisation process in the sludge treatment line at the Sant Joan Despi WWTP compared with 2024, when a technical stoppage of the facility during the last quarter of the year reduced normal annual consumption.



- 01
- 02
- 03
- 04
- 05



Inventory of greenhouse gas emissions in line with the GHG Protocol

		2023	2024	2025	
Abast 1		Combustion in stationary sources	3,070.31	2,865.92	2,024.53
		Combustion in mobile sources (own transport)	236.59	187.79	211.22
		Process	15,336.02	14,682.73	15,346.77
		Refrigerant leaks	292.88	255.41	55.03
Abast 2		Electricity consumption (emissions due to energy without GO)*	0.00	0.00	0.00
Abast 3	Cat 1	Purchase of reagents	18,086.30	13,388.40	12,962.68
		Purchase of water for supply	2,859.92	2,361.81	2,990.05
		Other goSDG and services	31,638.59	34,613.43	37,313.83
	Cat 2	Other investments	11,392.93	27,107.04	27,264.68
		Expansion and renovation of the supply pipe network	6,708.93	10,648.33	9,847.90
	Cat 3	Fuel production (upstream)	658.83	625.79	429.97
		Electricity production and electricity network losses (upstream)	5,582.24	5,815.51	5,652.92
	Cat 4	Transport (upstream)	1,973.76	1,655.07	2,038.68
	Cat 5	Waste treatment	16,430.30	15,576.87	15,557.00
	Cat 6	Business trips	82.03	95.72	153.84
	Cat 7	Commuting	984.75	966.74	966.40
Total abast 1•2•3 (t CO ₂ eq /any)		115,334.38	130,846.58	132,815.49	

(*) According to the market-based method.

	2023	2024	2025
Optional GHG Protocol emissions (waste transport, emissions from WWTP effluents)	16,726.12	16,846.61	2,608.22
Biogenic emissions*	15,047.25	17,980.38	18,574.18
Avoided thanks to the injection of renewable energy into the grid and waste recycling and recovery (e.g. sludge disposal in agriculture)	15,278.94	14,640.61	14,947.83

(*) CO₂ emissions from the natural carbon cycle (burning biogas generated in the anaerobic sludge digestion process and carbon dioxide dosing in the drinking water treatment and distribution process with a percentage of raw materials of organic origin)

The figures presented in this table have been rounded to two decimal places. For this reason, the direct calculations made based on the values shown might not exactly coincide with the expected totals or results. This difference is due exclusively to the rounding effect and does not imply any error in the original data.

01

02

03

04

05



01

02

03

04

05

Product carbon footprint

		2022	2023	2024
Drinking water	Upstream	0.057	0.116	0.108
	Core	0.059	0.067	0.047
	Downstream	0.073	0.068	0.068
	Total product footprint (kg CO ₂ eq/m ³)	0.189	0.251	0.223
Treated Water	Upstream	0.029	0.053	0.053
	Core	0.119	0.125	0.129
	Downstream	0.000	0.000	0.000
	Total product footprint (kg CO ₂ eq/m ³)	0.148	0.178	0.182
Reclaimed water	Upstream	0.057	0.061	0.070
	Core	0.056	0.048	0.057
	Downstream	0.009	0.049	0.068
	Total product footprint (kg CO ₂ eq/m ³)	0.122	0.158	0.195

Operational unit: 1 m³ of water treated and distributed annually by Aigües de Barcelona.

Scope: each product is analysed beginning upstream from the collection point, continuing with the water treatment processes (drinking water treatment, waste water treatment or reclamation) within Aigües de Barcelona's facilities until arriving downstream at the distribution points until use – in the case of drinking water and reclaimed water – or discharge, in the case of treated water. In all cases, the use stage is excluded.

Verification: the product footprint has been externally verified with a limited assurance level, following the requirements of UNE-EN ISO14067_1:2019 for "Greenhouse Gases". Part 1: Specification, with guidance at organisational level, for quantifying and reporting on greenhouse gas emissions and movements (ISO 14067-1:2018)". The accuracy level of the calculation is ±5%, which is the maximum level established by the methodology of reference.

The base study for the period 2022-2024 shows that the product footprint has undergone substantial alterations over the years due to changes in the weather conditions, which has meant variations in the service operation conditions. For this reason we plan to update the calculation every two years to adjust the results to changes in rainfall. As a result, the next calculation will be made in 2026.



Efficient, renewable energy

Energy consumption – overall in the integrated water cycle (MWh)	2023	2024	2025
Total energy consumption	254,679.8	256,852.2	257,447.1
Proportion from renewable sources (%)	94.9%	95.5%	96.1%
Proportion from fossil sources (%)	5.1%	4.5%	3.9%
Proportion from nuclear sources (%)	0%	0%	0%
Detailed figures.			
Total renewable energy consumption	241,738.8	245,167.7	247,438.7
Consumption of electricity acquired from renewable sources	227,679.4	222,940.3	220,761.8
Self-consumption of renewable electricity (biogas cogeneration, solar panels, hydroelectric)*	4,995.2	9,963.0	13,540.7
Self-consumption of renewable fuel (thermal energy from cogeneration with biogas)	8,941.5	12,141.7	13,081.1
Self-consumption of thermal energy from renewable sources (thermal solar panels)	122.7	122.7	55.2
Total fossil energy consumption	12,941.0	11,684.5	10,008.5
Natural gas consumption	6,213.2	3,954.7	5,471.3
Type B and C fuel oil consumption	6,727.8	7,729.8	3,660.5
Type A fuel oil consumption and petrol (automotion)	-	-	876.7
Total consumption of energy from nuclear sources	0	0	0

(*) The values published in the 2025 NFIS have been recalculated, as better traceability of the surplus energy sold has been obtained.

Note: there is no heat, cold or steam consumption.

The figures presented in the energy consumption tables have been rounded to one decimal place. For this reason, the direct calculations made based on the values shown might not exactly coincide with the expected totals or results. This difference is due exclusively to the rounding effect and does not imply any error in the original data.

Energy consumption – production and consumption (MWh)	2023	2024	2025
Total energy consumption	111,486.1	108,223.5	109,051.6
Proportion from renewable sources (%)	94.4%	96.2%	94.3%
Proportion from fossil sources (%)	5.6%	3.8%	5.7%
Proportion from nuclear sources (%)	0%	0%	0%
Detailed figures.			
Total renewable energy consumption	105,278.4	104,150.2	102,869.1
Consumption of electricity acquired from renewable sources	104,962.2	103,399.9	101,576.1
Self-consumption of electricity from renewable sources (solar panels, hydroelectric)*	316.2	750.3	1,293.0
Self-consumption of renewable fuel	0	0	0
Self-consumption of thermal energy from renewable sources	0	0	0
Total fossil energy consumption	6,207.7	4,073.4	6,182.5
Natural gas consumption (*)	6,115.7	3,939.8	5,465.9
Type B and C fuel oil consumption	92.0	133.6	141.1
Type A fuel oil consumption and petrol (automotion)	-	-	575.4
Total consumption of energy from nuclear sources	0	0	0

(*) Natural gas consumption corresponds to the thermal drying and atomisation stage of the sludge treatment line in the Sant Joan Despi WWTP. Natural gas consumption increased on the previous year because of the increase in surface water collection.





Efficient, renewable energy

Energy consumption – Treatment (MWh)	2023	2024	2025
Total energy consumption	138,246.7	144,166.7	143,850.3
Proportion from renewable sources (%)	95.2%	94.7%	97.4%
Proportion from fossil sources (%)	4.8%	5.3%	2.6%
Proportion from nuclear sources (%)	0%	0%	0%
Detailed figures.			
Total renewable energy consumption	131,612.7	136,572.3	140,129.4
Consumption of electricity acquired from renewable sources	118,006.4	115,230.6	114,815.6
Self-consumption of electricity from renewable sources (biogas cogeneration, solar panels)	4,664.8	9,200.1	12,232.7
Self-consumption of renewable fuel (thermal energy, biogas cogeneration)	8,941.5	12,141.7	13,081.1
Self-consumption of thermal energy from renewable sources	0	0	0
Total fossil energy consumption	6,634.0	7,594.3	3,720.9
Natural gas consumption (*)	0.3	2.1	0
Type B and C fuel oil consumption (**)	6,633.6	7,592.3	3,515.3
Type A fuel oil consumption and petrol (automotion)	-	-	205.6
Total consumption of nuclear energy	0	0	0

(*) Natural gas used in starting the biogas engines at the Baix Llobregat WWTP. In 2025 it operated with a motor that does not need natural gas to work. (**) Fuel oil used in WWTP and WWPS generator units. The fall in consumption in 2025 is due to the reduction in reclaimed water sent for prepotable use (end of the drought emergency), as the highest consumption is in pumping at Can Soler.

Energy consumption – Offices (MWh)	2023	2024	2025
Total energy consumption	4,947.0	4,462.0	4,545.3
Proportion from renewable sources (%)	98.0%	99.6%	97.7%
Proportion from fossil sources (%)	2.0%	0.4%	2.3%
Proportion from nuclear sources (%)	0%	0%	0%
Detailed figures:			
Total renewable energy consumption	4,847.7	4,445.2	4,440.2
Consumption of electricity acquired from renewable sources	4,710.8	4,309.8	4,370.1
Self-consumption of electricity from renewable sources (solar panels)	14.2	12.6	15.0
Self-consumption of renewable fuel	0	0	0
Self-consumption of thermal energy from renewable sources (thermal solar panels) (*)	122.7	122.7	55.2
Total fossil energy consumption	99.3	16.8	105.1
Natural gas consumption (**)	97.2	12.8	5.4
Type B and C fuel oil consumption (***)	2.1	4.0	4.0
Type A fuel oil consumption and petrol (automotion)	-	-	95.7
Total consumption of energy from nuclear sources	0	0	0

(*) The fall in 2025 compared to the previous years is due to the dismantling of the solar pipes in the Collblanc building in January because of the replacement of the aerothermal equipment.

(**) The company's environmental policies include the goal of not depending on fossil fuels. With this premise, the biggest installation that consumed gas in our buildings was replaced in 2024 by an aerothermal system which is much more efficient and 100% electric.

(***) The fuel oil consumption of our facilities is determined by the electrical contingencies that occur during the year.



01
02
03
04
05



Efficient, renewable energy

Electricity produced from renewable sources (kWh)	2023	2024	2025
Electricity produced by cogeneration using biogas	9.639.635	14.123.084	16.596.356**
Solar energy (***)	531.193	1.152.875	1.702.202
Hydroelectric energy	1.003	867	996
Thermal energy from cogeneration using biogas	8.941.469	12.141.662	13.081.055**
Thermal energy from thermal solar panels	122.742	122.742	55.151

(*) Part of the renewable energy corresponds to self-consumption and therefore also appears in the previous table "Energy consumption – Overall in the integrated water cycle". The difference corresponds to the sale to third parties of part of the electricity produced. Specifically, in 2025, 4,516.8 MWh of cogenerated electricity and 204.5 MWh of solar electricity were sold.

(**) The increase is because we worked all year with the new cogeneration engine, unlike 2024, when the new engine was only available during the second half of the year. This improvement in operational availability made it possible to significantly increase the reliability of the cogeneration system, ensuring a more stable and continuous supply of energy throughout the financial year.

(***) The increase in electricity production from the solar power facilities is basically due to the installation of panels producing 160 kWh of installed power at the Finestrelles tank, which began operating at the beginning of 2025, and the implementation of the new solar power facility producing 820 kWh nominal power at the SJD DWTP (roofs of the reverse osmosis and ultrafiltration facilities) in mid-2025.

Sustainable mobility

Electric vehicle fleet	2023	2024	2025
Number of vehicles	167	179	181



01

02

03

04

05



Adaptation to climate change

Water footprint

Water footprint in hm³ eq	2023	2024	2025
Direct consumption	106.23	98.46	7.19
Direct deterioration	107.70	95.50	100.46
Indirect consumption	120.20	98.54	53.45
Indirect deterioration	43.31	40.77	35.56
TOTAL	377,45	333,27	196,66

Water footprint by areas in hm³ eq	2023	2024	2025
Total consumption supply	341.61	299.10	63.18
Total deterioration supply	34.96	29.62	32.26
Total consumption sanitation	-115.18	-102.10	-2.55
Total deterioration sanitation	116.05	106.65	103.76
TOTAL	377,45	333,27	196,66

The figures presented have been rounded to two decimal places. For this reason, the direct calculations made based on the values shown might not exactly coincide with the expected totals or results. This difference is due exclusively to the rounding effect and does not imply any error in the original data.



01

02

03

04

05



Circular economy and efficient use of resources

Production reagent consumption	2023	2024	2025
Water line production reagents. Conventional treatment (kg)	7,752,720	6,543,738	7,473,624
Water line production reagents. Advanced technologies (kg)	8,421,712	6,629,323	7,915,117
Water line production reagents. Final disinfection (kg)	212,889	238,930	292,548
Sludge line production reagents (kg)	610,741	348,945	559,058
Total reagents in DWTPs (kg)	16,998,062	13,760,936	16,240,347

In 2025, the Saint Joan Despi DWTP increased its use of surface water and reduced is groundwater collection, breaking the trend of the last few years because of the end of the drought. After March, no more reclaimed water from the Baix Llobregat WWTP was received in the River Llobregat. This increase in surface water has made it necessary to increase the use of reagents both in conventional treatment and in advanced processes. It also led to more sludge production, with the corresponding increase in reagents in its treatment line. As a new feature, sodium chloride has been incorporated to generate sodium hypochlorite through electrochlorination. Water pumping and reagent consumption were both reduced at the Besòs DWTP and Estrella 2 due to the impact of the works to expand the Besòs DWTP and the new Estrella DWTP. However, at La Llagosta, both the production and consumption of reagents in final disinfection increased.

2024 and 2023 were conditioned by drought and the low flow of the River Llobregat. At Saint Joan Despi, surface collection was based on a combination of river water and reclaimed water from the Baix Llobregat WWTP. With the improvement in the situation from the second quarter of 2024, treatment could be less stringent and reagent consumption was slightly reduced. The renewal of activated carbon in 2023 also helped make the process more efficient. At Besòs, the switching on of the new remineralisation facility in 2023 make it possible to stop using calcium hydroxide. Both Besòs and Llagosta increased production in 2024 and, as a result, also the use of reagents associated with membranes. By contrast, the Estrella 1 DWTP was out of service due to works, and production was reduced at Estrella 2 to protect the aquifer.

Treatment reagent consumption	2023	2024	2025
Water line purification reagents (kg)	13,611,508	10,868,290	10,027,970
Sludge line purification reagents (kg)	2,543,616	3,446,575	3,097,100
Deodorisation line purification reagents (kg)	763,421	1,173,896	1,376,102
Total reagents in WWTPs (kg)	16,918,545	15,488,761	14,501,172

The volume of reagents used inherently fluctuates as a result of the need to adapt the dose depending on the variability of the characteristics of the water entering our facilities.

Waste			
Waste volume (tonnes)	2023	2024	2025
DWTP waste volume	2,813	1,887	4,669
WWTP waste volume	244,739	242,570	249,159
Total waste volume	247,552	244,457	253,828

Waste recovery	2023	2024	2025
% of waste recovered from DWTPs	65.73	64.96	78.41
% waste recovered from WWTPs	97.04	97.54	98.11
% total waste recovered	96.68	97.28	97.75

Hazardous waste	2023	2024	2025
% hazardous waste DWTPs*	1.04	5.10	6.45
% hazardous waste WWTPs	0.02	0.02	0.02
% total hazardous waste	0.03	0.05	0.14

(*) The increase in the percentage of hazardous waste at DWTPs was largely due to the emptying and cleaning of waste tanks and the caustic soda dosing equipment at the DWTP Besòs, which led to an increase in water with lime and the generation of sodium hydroxide.





Waste management

Waste generation at DWTPs (tonnes)	2023	2024	2025
Total waste recovered (tonnes)	1,849.06	1,225.75	3,661.37
Dehydrated sludge for recovery	126.40	79.60	1,793.96
Atomised sludge for recovery (cement works)	1,489.43	889.34	1,607.38
Other recovered waste (not process waste)	233.23	256.81	260.03
Total unrecovered waste	964.09	661.25	1,008.03
Sand from desanding to landfill	149.28	430.41	668.20
Dehydrated sludge for landfill	0	0	0
Atomised sludge for landfill	0	0	0
Atomised sludge for stabilisation	98.64	61.48	33.02
Other waste not recovered (not process waste)	29.60	19.01	48.83
Liquid waste (water with lime)	686.57	150.35	257.98

The most important aspects of production waste generation in 2025 were as follows: Firstly, there was an increase in sand management, largely due to the rise in surface water collection. Secondly, there was an increase in atomised sludge for recover caused on one hand by the increase in surface water collection and, on the other, by the reduction in atomised sludge sent for stabilisation. This change is a result of the new use for recovered sludge obtained by the manager at the end of the first quarter of 2025. Thirdly, an increase in dehydrated sludge for recovery was observed deriving from the temporary stoppage of the atomiser in the sludge plant from September 2025 due to works. As a result, sludge production moved from being mostly atomised to being entirely dehydrated.

Meanwhile, an increase in water with lime as a result of cleaning the Besòs DWTP refuse tank was recorded. During this process, several tonnes of solidified calcite were removed. Finally, reasons must be given for the increase in other unrecovered waste associated with the emptying and cleaning of the caustic soda (sodium hydroxide) doser at the Besòs DWTP.

Waste management at DWTPs (tonnes)		2023	2024	2025
Total waste recovered (tonnes)		1,849.06	1,225.75	3,661.37
Non-Hazardous	Preparation for reuse	77.14	68.96	94.48
	Recycling	140.60	175.41	132.78
	Other recovery operations*	1,615.82	968.94	3,401.34
Hazardous	Preparation for reuse	0	0	0
	Recycling	0	0	0
	Other recovery operations	15.50	12.44	32.77
Total unrecovered waste		964.09	661.25	1,008.03
Non-Hazardous	Incineration (with energy recovery)	0	0	0
	Incineration (without energy recovery)	0	0	0
	Transfer to landfill	165.06	506.87	677.40
	Other elimination operations**	785.21	70.52	62.22
Hazardous	Incineration (with energy recovery)	0	0	0
	Incineration (without energy recovery)	0	0	0
	Transfer to landfill	0	74	248.78
	Other disposal operations	13.82	9.97	19.63

(*) Use in manufacturing cement.
(**) Physical-chemical and/or biological treatment.



Waste generation

Waste generation at WWTPs (tonnes)	2023	2024	2025
Total waste recovered	237,489.57	236,609.81	244,457.82
Desanding waste – recovery to obtain aggregates*	0	712.60	2,610.84
Dehydrated sludge – agricultural and gardening use	75,354.22	58,321.82	68,376.64
Dehydrated sludge – composting	154,906.12	171,315.68	169,199.15
Dehydrated sludge – anaerobic treatment (digestion)	7,040.18	5,983.64	3,952.54
Other recovered waste (not process waste)	189.05	276.07	318.65
Total unrecovered waste	7,249.22	5,959.71	4,701.26
Screening waste – controlled disposal	3,412.49	3,252.78	3,536.95
Desanding waste – controlled disposal*	2,967.86	2,576.50	967.96
Dehydrated sludge – controlled disposal	0	0	0
Dehydrated sludge – composting sludge not suitable for agriculture	0	0	0
Dehydrated sludge – thermal drying	791.04	105.34	183.56
Other waste not recovered (not process waste)	77.83	25.09	12.79

(*) Includes sand from the WWTP treatment processes and that from cleaning main sewers.

Recovering screening and desanding waste

Historically, screening and desanding waste generated in WWTPs and in mains sewers has only been able to go to controlled disposal (landfill) for non-special waste. The recovery of desanding waste to obtain aggregates began in 2024. Throughout 2025, this form of recovering material was consolidated and expanded and significant results were achieved; the percentage of sand recovered was increased to the point where it exceeded 70% of the sand generated, and it has become the way most of this waste is managed. This type of recovery has made it possible to obtain aggregates suitable for use in construction, preventing waste being sent to landfill and helping preserve natural resources. The plan is for this material recovery method to form the alternative for managing almost all treatment sands (>95%) in 2026. Alternative ways of recovering screening waste for energy, with prior treatment to reduce its moisture content at origin to create RCS (recoverable combustible solids) continue to be studied. This would be used in cement factories or through direct management in existing local facilities. This will make it possible to notably reduce transport and management costs.

Recovery of 100% of the sludge produced in our WWTPs in 2025

All dehydrated sludge generated in the WWTPs in the metropolitan area go into recovery processes. The digested sludge from the Baix Llobregat, Gavà-Viladecans and Sant Feliu facilities is directly applied in agriculture during the periSDG authorised by the regulations. The undigested sludge from the Besòs WWTP, as well as the other WWTPs during agricultural rest periSDG are recovered through composting and biomethanisation. A very small quantity of sludge from Sant Feliu went for thermal drying at Rubí to keep this facility in operation. In 2024, the managers established an operational adaptation period to the instructions established by Royal Decree 1051/2022, initially affecting the sludge management flows through direct agricultural adaptation. During 2025, with the regulatory framework fully implemented, it has been possible to analyse in greater detail the main conditioning factors for the region, such as the predominance of monoculture systems in Catalonia – basically winter cereals; the time limitations associated with the storage of slurry in the countryside; and the actual availability of windows for agricultural application. As a result of these conditioning factors, recovery through direct agricultural application stood at around 60% of the digested sludge generated. No heavy metal pollution episodes affecting the suitability of sludge for recovery (direct agricultural application or composting) were recorded in 2025, preventing the need for the treatment or elimination of sludge through thermal drying, grey composting, physical and chemical treatments or other ways of managing unsuitable sludge. Landfill has ceased to be a way of managing sludge that is unsuitable because it does not comply with the maximum moisture content established for it to be acceptable.*

Waste management at WWTPs (tonnes)		2023	2024	2025
Total waste recovered		237,489.57	236,609.81	244,457.82
Non-Hazardous	Preparation for reuse	75,356.91	59,037.19	70,991.88
	Recycling	144.74	227.45	274.54
	Other recovery operations*	161,959.79	177,316.10	173,158.33
Hazardous	Preparation for reuse	12.28	2.18	9.48
	Recycling	11.39	18.41	8.75
	Other recovery operations	4.46	8.48	14.84
Total unrecovered waste		7,249.22	5,959.71	4,701.26
Non-Hazardous	Incineration (with energy recovery)	0	0	0
	Incineration (without energy recovery)	0	0	0
	Transfer to landfill	6,442.71	5,845.52	4,505.59
	Other disposal operations	791	105.34	183.56
Hazardous	Incineration (with energy recovery)	0	0	0
	Incineration (without energy recovery)	0	0	0
	Transfer to landfill	0	0	0
	Other disposal operations	15.47	8.85	12.11

(*) Aerobic biological treatment of organic waste (composting) and anaerobic biological treatment (digestion).



01

02

03

04

05

Financial resources devoted to the environment

Environmental investment	2023	2024	2025
€	23,577,374	50,599,106 *	59,574,379 *

(*) Includes investments in PERTE RESSONA partially subsidised by the Spanish Ministry for the Green Transition and the Population Challenge (MITERD) in works to expand the Besòs DWTP subsidised by the Catalan Government's Department of Regional Planning, Housing and the Green Transition. These investments are the reason for the big increase on 2023.

Environmental spending (euros)	2023	2024	2025
Environmental audits and management	23,837	22,227	25,623
Waste management	9,262,477	10,469,099	11,586,041
Environmental training and awareness-raising costs	469,830	496,084	590,641
Water quality	327,151	390,837	271,876
Water reclamation	11,347,276	6,511,019	7,418,879
Coastal protection	1,731,446	2,078,048	1,643,963
Smells	2,084,030	843,466	293,653
Green energy	1,113,113	228,246	730,055
Climate neutrality	2,565,923	3,233,941	3,099,278
Biodiversity	498,567	161,579	72,605
Digitisation for the environment (*)	0	3,839,556	6,554,225
Total	29,423,650	28,274,102	32,286,839

(*) Correspon a les despeses del PERTE Ressona parcialment subvencionades pel Ministeri per a la Transició Ecològica i el Repte Demogràfic (MITERD).



01

02

03

04

05



Our customers

Number of customers	2023	2024	2025
No. customers	1,304,777	1,314,997	1,323,648

Number of supplies	2023	2024	2025
Households	1,267,764	1,276,381	1,283,271
Industrial	8,255	8,445	8,466
Communities of residents	50,222	50,987	51,554
Shops	143,893	145,607	147,596
Municipal services	10,447	10,808	10,930
Total	1.480.581	1.492.228	1.501.817



01

02

03

04

05

Satisfaction surveys

Active listening surveys	2023		2024		2025	
	Cumulative NSS value	Satisfaction with the procedure (out of 5)	Cumulative NSS value	Satisfaction with the procedure (out of 5)	Cumulative NSS value	Satisfaction with the procedure (out of 5)
Overall	62.96 %	4.59	64.08 %	4.60	65.54 %	4.54
Phone calls	63.49 %	4.59	65.81 %	4.61	66.76 %	4.55
Visits	58.11 %	4.49	62.32 %	4.58	57.63 %	4.58
Website	34.97 %	4.22	37.03 %	4.24	32.51 %	4.19

(*) The Net Satisfaction Score (NSS) index is calculated as the number of people who are very satisfied with the experience (giving a score of 9 to 10) minus the number of people who are dissatisfied or very dissatisfied (giving a score between 0 and 6) as a percentage of the total, and is a cumulative value for the whole year.

Development of customer satisfaction	2023	2024	2025
Satisfaction rate	7.55	7.72	7.72

Commitments to customers

Charter of Commitments	2023	2024	2025
Municipalities	23	23	23
Number of supply contracts with Charter of Commitments	1.480.581	1.492.228	1.501.817
Compensation under the Charter of Commitments	249	108	107



Transactions and complaints

Transactions with customers	2023	2024	2025
Transactions carried out using the different communication channels (OFEX, offices, helpline, etc.)*	1875.920	1.909.589	1.949.235

(*) A transaction is a record of any contact made by a customer with Aigües de Barcelona. These are classified as requests or queries.

Number of requests by channel	2023		2024		2025	
	Total	%	Total	%	Total	%
Customer area (canals digitals) (*)	712,796	38.00	709,890	37.18	766,437	39.32
Physical offices	59,152	3.15	63,032	3.30	70,980	3.64
Telephone assistance	1,021,924	54.48	1,048,056	54.88	1,015,105	52.08
Back office (*)	81,289	4.33	84,786	4.44	80,490	4.13
Other channels (*)	759	0.04	3,825	0.20	16,223	0.83
Total	1,875,920	100	1,909,589	100	1,949,235	100

(*) The classification was restructured compared to the reporting in previous years in order to adapt it better to the different channels currently available. For this reason, the historical values for 2023 and 2024 for these three categories have been recalculated.

Number of transactions by type	2023	2024	2025
Inquiries	695,714	747,544	719,355
Commercial complaints	11,884	8,988	7,473
Technical complaints	41,924	40,159	39,850
Requests	1,126,002	1,112,583	1,182,285
Breaches of the Charter of Commitments	396	315	272
Total	1,875,920	1,909,589	1,949,235

Commercial complaints* concluded	2023	2024	2025
Number of complaints	11,501	8,575	7,478
Favourable to the customer	4,015	3,333	1,610
Not favourable to the customer	4,328	4,216	4,025
Others	3,158	1,026	1,843

(*) "Complaint" is an expression of dissatisfaction made by a customer to Aigües de Barcelona in relation to a service provided, a bill, etc.

Technical complaints concluded	2023	2024	2025
Number of complaints	40,788	38,870	40,697

Complaints dealt with in less than nine days *	2023	2024	2025
%	99,77	99,03	97,53

(*) The indicator of response time to commercial complaints is calculated on a subset of the closed complaints, which are those stipulated in the Framework Agreement: billed consumption, charges on the bill, operation of the meter, contractual terms and conditions and quality of service provided to the customer.



- 01
- 02
- 03
- 04
- 05



Customer advisor

Customer advisor	2023	2024	2025
Total complaints received	77	146	341

Complaints situation at 31 December 2025	2023	2024	2025
Concluded	77	146	341
In progress	0	0	0

Complaints by type (% of the total recorded)	2023	2024	2025
Water consumption or leak	55.84	47.26	45.75
Contract process or change of name	14.29	10.27	6.45
Billed items	7.79	10.27	6.20
Others	20.78	28.09	36.00
Customer service	1.30	4.11	5.60

Complaints by type of transaction carried out (%)	2023	2024	2025
Mediation	82	70.5	40.2
Advice	5	11.0	27.6
Not accepted	8	13.0	6.2
Passed on to the company	4	3.4	25.8
Resolved by the customer advisor	1	2.1	0.2

Complaints by result obtained (%)	2023	2024	2025
Favourable or partially favourable	79	71.9	38.7
Neutral: advisor	13	20.6	60.1
Not favourable	4	4.1	0.2
Customer does not accept proposal	4	3.4	1.0
Company cannot apply proposal	0	0	0

The increase in complaints received over the last two years is largely due to the fact that we have made the role of the customer advisor more visible, both in the complaints section of the website and in the information given at customer care offices and on the helpline. At the same time, it is also due to the fact that there has been a notable increase in complaints deriving from the implementation of waste charges (TMTR and TRR) in the water bill. With these items, Aigües de Barcelona acts solely as a collection agent for these charges, which are managed by local councils. These two occurrences have led to an increase in complaints classified in the categories of "Advice" and "Passed on to the company", as well as those classified with the result "Neutral: advisor" in relation to the other types.



01

02

03

04

05



01

02

03

04

05

Digital and always accessible

Digital customer service channels	2023		2024		2025	
	Total	%	Total	%	Total	%
Contracts registered for the customer area (website)	621,626	41.98	677,955	45.38 %	728,110	48.46 %
Contracts with digital billing	419,642	28.34	486,751	32.58 %	534,024	35.55 %

Discounts and grants for situations of vulnerability

GRI 2-6

Discounts and grants	2023	2024	2025
Families with social tariff	60,987	64,637	68,043
Social tariff (€M) (*)	8.6	11.1	13.1

(*) The significant increase in the sum discounted in the social tariff is due, on one hand, to the approval in the increase in the tariff since 2023 (as a result of the increase in the cost of water purchasing and other operating costs) and, on the other, to the natural increase in the number of families in vulnerable situations that same year.

Registrations without right of use	2023	2024	2025
Number	647	700	622



Our workforce

Our workforce

Workforce by gender (31/12)	2023		2024		2025	
	People	%	People	%	People	%
Women	307	26.51	340	28.03	353	28.26
Men	851	73.49	873	71.97	896	71.74
Total	1,158	100	1,213	100	1,249	100

Staff by age (31/12)	2023		2024		2025	
	People	%	People	%	People	%
Under 30	96	8.29	129	10.63	148	11.85
Between 30 and 50	702	60.62	708	58.37	705	56.45
Over 50	360	31.09	376	31.00	396	31.71
Total	1,158	100	1,213	100	1,249	100

Staff by professional category (31/12)	2023		2024		2025	
	People	%	People	%	People	%
Management and highly qualified	143	12.35	141	11.62	139	11.13
Intermediate qualifications	121	10.45	154	12.70	183	14.65
Middle management	360	31.09	381	31.41	374	29.94
Administrative officers	135	11.66	140	11.54	150	12.01
Non-administrative officers	326	28.15	327	26.96	329	26.34
Auxiliary staff, workers and junior management	73	6.30	70	5.77	74	5.92
Total	1,158	100	1,213	100	1,249	100

Staff by type of contract (31/12)	2023		2024		2025	
	People	%	People	%	People	%
Staff with permanent contracts	1,097	94.73	1,152	94.97	1,177	94.24
Staff with temporary contracts	61	5.27	61	5.03	72	5.76
Total	1,158	100	1,213	100	1,249	100



01

02

03

04

05



Our workforce

Part-time staff (31/12)	2023	2024	2025
Women	4	6	5
Men	2	4	7
Total	6	10	12

Student interns	2023			2024			2025		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
University education	5	1	6	4	4	8	7	15	22
Vocational training	4	7	11	4	8	12	3	7	10
Dual mode vocational training	7	24	31	15	38	53	11	49	60
Professional certificates	3	9	12	1	13	14	4	18	22
Total	19	41	60	24	63	87	25	89	114

Employment

Net job creation and staff turnover by gender	2023			2024			2025		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Joined during the period	50	151	201	76	148	224	69	142	211
Left during the period	55	134	189	41	126	167	54	115	169
%*	2023			2024			2025		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Job creation rate	6.34	4.80	5.21	8.15	6.71	7.10	4.86	3.57	3.93
Staff turnover rate	4.75	3.63	3.93	1.21	3.30	2.73	2.29	4.13	3.61

Net job creation and staff turnover by age	2023			2024			2025		
	Under 30	Between 30 and 50	Over 50	Under 30	Between 30 and 50	Over 50	Under 30	Between 30 and 50	Over 50
Joined during the period	85	104	12	103	100	21	121	74	16
Left during the period	58	78	53	60	66	41	78	51	40
%*	2023			2024			2025		
	Under 30	Between 30 and 50	Over 50	Under 30	Between 30 and 50	Over 50	Under 30	Between 30 and 50	Over 50
Job creation rate	7.97	6.01	2.82	18.23	6.60	4.09	5.92	4.10	2.84
Staff turnover rate	1.99	1.26	9.88	0.00	0.84	7.36	3.95	1.27	7.76

(*) Figures calculated with average workforce.





Hiring

Average workforce by type of contract and gender	2023			2024			2025		
	Permanent contract	Temporary contract	Total	Permanent contract	Temporary contract	Total	Permanent contract	Temporary contract	Total
Women	299.00	16.50	315.50	310.58	20.58	331.16	322.08	27.50	349.58
Men	803.25	51.08	854.33	832.09	47.50	879.59	847.75	48.99	896.74
Total	1,102.25	67.58	1,169.83	1,142.67	68.08	1,210.75	1,169.83	76.49	1,246.32

Average workforce by type of contract and age	2023			2024			2025		
	Permanent contract	Temporary contract	Total	Permanent contract	Temporary contract	Total	Permanent contract	Temporary contract	Total
Under 30	66.08	34.33	100.41	90.50	41.17	131.67	100.92	51.08	152.00
Between 30 and 50	683.25	31.83	715.08	687.84	24.16	712.00	685.83	21.83	707.66
Over 50	352.92	1.42	354.34	364.33	2.75	367.08	383.08	3.58	386.66
Total	1,102.25	67.58	1,169.83	1,142.67	68.08	1,210.75	1,169.83	76.49	1,246.32

Average workforce by type of contract and professional category	2023			2024			2025		
	Permanent contract	Temporary contract	Total	Permanent contract	Temporary contract	Total	Permanent contract	Temporary contract	Total
Management and highly qualified	152.33	0.00	152.33	143.00	0.00	143.00	140.58	0.00	140.58
Intermediate qualifications	106.67	5.67	112.34	132.17	11.00	143.17	157.67	14.58	172.25
Middle management	343.67	16.25	359.92	363.91	14.50	378.41	372.66	11.83	384.49
Administrative officers	136.83	2.33	139.16	135.50	4.00	139.50	138.17	6.17	144.34
Non-administrative officers	309.08	17.83	326.91	314.67	15.25	329.92	310.67	16.83	327.50
Auxiliary staff, workers and junior management	53.67	25.50	79.17	53.42	23.33	76.75	50.08	27.08	77.16
Total	1,102.25	67.58	1,169.83	1,142.67	68.08	1,210.75	1,169.83	76.49	1,246.32

Average part-time contracts by gender	2023			2024			2025		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Workers	4.83	2.67	7.50	5.42	5.83	11.25	11.17	11.08	22.25

Average part-time contracts by age	2023	2024	2025
Under 30	1.33	2.92	4.08
Between 30 and 50	3.42	4.08	6.00
Over 50	2.75	4.25	12.17
Total	7.50	11.25	22.25

The 2025 increase is mainly due to a slight rise in the hiring of seasonal summer staff

Average part-time contracts by professional category	2023	2024	2025
Management and highly qualified	1.33	1.75	11.50
Intermediate qualifications	0.00	0.00	0.25
Middle management	1.50	1.50	3.00
Administrative officers	2.67	2.17	1.42
Non-administrative officers	0.00	3.58	2.75
Auxiliary staff, workers and junior management	2.00	2.25	3.33
Total	7.50	11.25	22.25

Note: there are no workers on zero hour contracts. In other words, all workers have an assured minimum or fixed number of hours of work.





Redundancies

Redundancies by gender	2023	2024	2025
Women	12	3	6
Men	22	22	24
Total	34	25	30

Redundancies by age	2023	2024	2025
Under 30	0	0	4
Between 30 and 50	3	3	2
Over 50	31	22	24
Total	34	25	30

Redundancies by professional category	2023	2024	2025
Management and highly qualified	8	6	3
Intermediate qualifications	2	1	3
Middle management	13	12	13
Administrative officers	4	0	4
Non-administrative officers	6	3	7
Auxiliary staff, workers and junior management	1	3	0
Total	34	25	30

Welfare, work-life balance and working conditions

Occupational health and safety GRI 403-9, 403-10

Seguridad y salud laboral	2023			2024			2025		
	Mujeres	Hombres	Total	Mujeres	Hombres	Total	Mujeres	Hombres	Total
Frequency rate*	0	6.62	4.85	0	3.53	2.58	1.79	2.78	2.51
Severity rate**	0	0.24	0.17	0	0.28	0.21	0	0.28	0.20
Occupational illnesses	0	0	0	0	0	0	0	0	0
Work accidents with absence	0	9	9	0	5	5	1	4	5
Accidents without absence	1	12	13	5	7	12	1	14	15
Commuting accidents	3	9	12	0	12	12	1	9	10

(*) FI = (number of accidents with absence/hours worked)*10^6. Commuting accidents are excluded.
(**) SI = (number of days lost/hours worked)*10^3

During 2025, the accident rate remained at the same level as 2024: 2.51. To consolidate these results and move forward towards continuous improvement, various measures and projects concerning Occupational Health and Safety (OHS) have been implemented over the year.

During 2025, Fairness Culture has been put at the heart of health, safety and wellbeing management at Aigües de Barcelona, placing people and dialogue at the centre of all initiatives. The implementation of this culture has involved promoting an environment where learning, shared responsibility and trust have been fundamental for prevention and continuous improvement.

It must be highlighted that during 2025 an increase in accidents without time off was recorded. This increase partly reflects a greater culture of notification and transparency promoted by Fairness Culture, encouraging the notification of all incidents to facilitate learning and proactive prevention. In 2026 it will be necessary to establish a strategy to reduce both accidents with time off and accidents without time off by consolidating the HRTMS and RSL, as well as reinforcing continuous training on prevention.

The severity rate remained stable at 0.20, a similar value to the one recorded in 2024 (0.21). This indicator, which measures the severity of occupational accidents in terms of days off required, mainly reflects the impact of long-term sick leave begun in previous financial years and extending into 2025.





Absenteeism

GRI 2-7

Absenteeism	2023			2024			2025		
	Women	Men	Overall	Women	Men	Overall	Women	Men	Overall
Hours absent	24,408	69,578	93,986	24,070	70,922	94,992	29,082	81,242	110,324
Absenteeism rate (%)*	4.68	4.89	4.84	4.40	4.84	4.72	5.06	5.45	5.34

(*) Absenteeism rate = (total absenteeism hours/total hours worked)*100.

Classification of absenteeism by hours	2023			2024			2025		
	Women	Men	Overall	Women	Men	Overall	Women	Men	Overall
Occupational accidents (*)	23	2,033	2,056	0	3,924	3,924	211	4,704	4,915
Illness	24,385	66,588	90,973	24,070	66,943	91,013	28,871	76,286	105,157
Long-term absence (**)	0	957	957	0	55	55	0	252	252
Overall total	24,408	69,578	93,986	24,070	70,922	94,992	29,082	81,242	110,324

(*) Includes commuting accidents.

(**) Long-term absence, paid for by health insurance company.

Accident figures for external employees in our facilities

GRI 2-8, 403-7, 403-9, 403-10

Significant figures concerning external employees in our facilities	2023	2024	2025
Hours worked	684.957	736.913	795.345
Accidents at work with absence (not commuting)	62	44	36
Days lost	2,550	1,942	1,950
Frequency rate*	90,52	59,71	45,26
Severity rate**	3,72	2,64	2,45
Fatal work accidents	0	0	1
Serious work accidents	0	0	1
Lost days – Serious occupational accidents	0	0	191
Frequency rate* – Serious occupational accidents	0	0	1,26
Severity rate** – Serious occupational accidents	0	0	0,24

(*) Frequency rate = number of occupational accidents with absence/total hours worked) x 1,000,000.

(**) Severity rate = (days lost due to occupational accidents not commuting/total hours worked) x 1,000.

The activity of all external workers who work at our facilities or on public roads is monitored and there are documents providing comprehensive digital control of the number of hours worked.

The tasks mainly carried out by these external workers are specialised maintenance and the installation of new machinery and pipelines.

The 795,345 hours worked in 2025 are equivalent to 475.7 full-time equivalent workers (vs. 440.7 workings in 2024).

Note: The 20 most important companies that provide services at our facilities are taken into account for the calculations in line with the following criteria:

- Only those that have workers at our facilities.
- Those who invoice most or most frequently
- Those who carry out the most dangerous tasks (confined spaces, work at heights, chemicals, handling heavy machinery, etc.)
- Subcontractors that have had more accidents per year.

01

02

03

04

05



Attracting talent and loyalty

TrainingGRI 404-1

Training hours by category and gender	2023			2024			2025		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Management and highly qualified	2,060.29	2,654.09	4,714.38	1,508.59	2,388.12	3,896.71	2,314.58	2,160.78	4,475.36
Intermediate qualifications	2,651.00	2,906.20	5,557.20	2,767.77	3,782.21	6,549.98	3,067.08	4,680.66	7,747.74
Middle management	5,834.88	9,432.54	15,267.42	4,629.26	9,721.79	14,351.05	3,654.61	7,214.35	10,868.96
Administrative officers	2,867.40	1,275.49	4,142.89	2,434.65	910.52	3,345.17	4,196.98	1,888.83	6,085.81
Non-administrative officers	661.50	7,287.26	7,948.76	386.85	12,880.81	13,267.66	299.43	7,428.25	7,727.68
Auxiliary staff, workers and junior management	233.56	814.09	1,047.65	307.90	2,087.67	2,395.57	612.01	1,361.75	1,973.76
Total	14,308.63	24,369.67	38,678.30	12,035.02	31,771.12	43,806.14	14,144.69	24,734.62	38,879.31

A total of 2,025 hours of training were given, an average of 31.20 hours per worker.

Family, personal and work-life balance

Flexibility	2023			2024			2025					
	Women	Men	Total	Women	Men	Total	Women	Men	Total	Hombres	Total	%
Number of people with reduced working hours to care for children or others	18	8	26	2.34	17	8	25	2.12	19	10	29	2.16
People who have enjoyed flexible working hours	285	370	655	56.56	309	385	694	57.21	319	404	723	57.89

PromotionGRI 2-7, 405-1

Internal promotion	2023	2024	2025
Women promoted internally	21	33	21
Men promoted internally	63	74	73

(*) The percentage of women promoted was 5.95% and men 8.15%.

(*) The percentage is calculated on the total workforce at 31 December 2025.



- 01
- 02
- 03
- 04
- 05



01

02

03

04

05

Diversity, fairness and inclusion

Equal and diverse working environment GRI 405-1

Equality (%)	2023	2024	2025
Women on the Board of Directors	50.00	50.00	43.75
Women in the management body	33.33	44.44	44.44
Women in managerial and executive positions	38.98	40.91	39.89

People with disabilities according by gender	2023	2024	2025
Women	12	16	16
Men	12	14	12
Total	24	30	28
% of total staff	2.07	2.43	2.18

Overall pay gap GRI 405-2

Pay gap	2023	2024	2025
%	3.22	2.89	3.24

Average annual remuneration	2023	2024	2025
Women	307	340	353
Average salary (women)	56,124.61	57,898.90	58,133.87
Men	851	873	896
Average salary (men)	57,989.83	59,620.03	60,077.60
Average salary (general)	57,495.33	59,137.60	59,528.25
Pay gap	3.22%	2.89%	3.24%



01

02

03

04

05

Pay gap by age

GRI 405-2

Average annual remuneration by age	2023			2024			2025		
	Under 30	Between 30 and 50	Over 50	Under 30	Between 30 and 50	Over 50	Under 30	Between 30 and 50	Over 50
Women	25	200	82	36	208	96	45	196	112
Average salary (women)	43,595.42	56,323.59	59,459.15	44,447.59	58,103.90	62,498.97	43,917.61	58,235.05	63,668.69
Men	71	502	278	93	500	280	103	509	284
Average salary (men)	42,228.69	56,600.07	64,524.72	46,625.15	58,623.87	65,715.04	46,140.26	59,204.88	66,696.46
Average salary (general)	42,584.61	56,521.30	63,370.89	46,017.46	58,471.11	64,893.92	45,464.46	58,935.25	65,840.13
Pay gap	-3.24%	0.49%	7.85%	4.67 %	0.89 %	4.89 %	4.82 %	1.64 %	4.54 %



Pay gap by professional classification

GRI 405-2

Average annual remuneration by professional category	2023				
	Executive	Management	Technical staff	Administrative staff	Operational staff
Women	3	66	120	100	18
Average salary (women)	101,550.85	69,460.64	54,364.83	49,779.69	46,636.19
Men	6	102	211	42	490
Average salary (men)	110,766.49	75,202.86	58,236.36	46,987.94	54,597.32
Average salary (general)	107,694.61	72,946.99	56,832.79	48,953.96	54,315.23
Pay gap	8.32%	7.64%	6.65%	-5.94%	14.58%

Average annual remuneration by professional category	2024				
	Executive	Management	Technical staff	Administrative staff	Operational staff
Mujeres	3	69	140	102	26
Salario medio mujeres	119,709.42	71,930.14	56,436.44	51,513.57	46,455.07
Hombres	5	99	248	31	490
Salario medio hombres	132,222.56	77,492.87	59,204.14	49,038.54	56,148.08
Salario medio general	127,530.13	75,208.18	58,205.49	50,936.68	55,659.67
Brecha salarial	9.46%	7.18%	4.67%	-5.05%	17.26%

Average annual remuneration by professional category	2025				
	Executive	Management	Technical staff	Administrative staff	Operational staff
Mujeres	3	66	150	105	29
Salario medio mujeres	118,664.50	74,448.71	56,781.12	51,380.43	46,190.87
Hombres	5	105	256	35	495
Salario medio hombres	127,791.39	78,562.70	59,569.65	48,451.48	56,557.28
Salario medio general	124,368.80	76,974.84	58,539.40	50,648.19	55,983.57
Brecha salarial	7.14%	5.24%	4.68%	-6.05%	18.33%



- 01
- 02
- 03
- 04
- 05



01

02

03

04

05

More social water for a more social world

Social action	2023	2024	2025
Number of agreements, projects, alliances and collaborations in force (London Benchmarking Group, LBG)	194	209	257

Social contribution (€ M) *	2023	2024	2025
Social contribution according to LBG	2.50	2.70	3.26
Sponsorships	0.65	0.56	0.64
Own and other projects	1.85	2.14	2.62

(*) Sums included in accounts in cash, in working time, in kind and in management costs. The increase in own and other projects is due to the entry of new initiatives as part of the new Social Action Plan.

Contribution to charities and foundations (€M)*	2023	2024	2025
Charities and foundations	1.5	2.3	1.6

(*) Fraction of the social contribution intended for non-profit bodies and foundations.

Sponsorships *	2023	2024	2025
Euros	653,483	564,549	642,783
Number of actions	134	150	158

(*) Importes contabilizados en dinero, especie y costes de gestión.



01

02

03

04

05



Responsible supply chain

Responsible supply chain

GRI 414-1

Tenders	2023	2024	2025
Number of tenders with sustainability criteria	52	94	99

GRI 204-1, 413-1

Local purchasing	2023	2024	2025
%	71.6	72.0	74.2

GRI 204-1, 413-1

Local and non-local purchasing	2023	2024	2025
Local (province of Barcelona)	953	967	1,014
Rest of Catalonia and Spain	384	390	402
International	35	36	48

GRI 204-1, 413-1

Local and non-local purchasing (€M)	2023	2024	2025
Local (province of Barcelona)	225.89	255.78	289.89
Rest of Catalonia and Spain	88.79	98.48	99.51
International	0.67	0.81	1.16



01

02

03

04

05

% certified suppliers *	2023	2024	2025
Suppliers with ISO 9001	73.4	65.8	77.4
Suppliers with ISO 14001	71.7	64.5	76.0
Suppliers with ISO 45001	60.2	56.7	78.3

(*) This indicator is calculated based on turnover volume.

This last year the upward trend in these indicators was recovered after Aigües de Barcelona's main contractor, Serveis, Canalitzacions i Obres, obtained the corresponding ISO certifications.

Supplier assessment	2023	2024	2025
Suppliers assessed	1,184	1,190	1,241
High score (8-10)	92.0%	88.2%	87.7%
Average/high score (6-8)	8.0%	11.8%	12.3%
Low score (less than 6)	0%	0%	0%

GRI 414-1

Volume of purchasing CSR-certified	2023	2024	2025
%	58.1	57.8	52.9*

(*) The fall in the ESG 2025 indicator compared to 2024 is a result of the impact of the turnover with the Obras Emergencia consortium which does not have ESG certification, even though the companies making it up (Acsa and Aquambiente) do.

Addressable spend (*) under sustainability criteria	2023	2024	2025
%	49.40	55.83	62.64

(*) Addressable spend includes all company purchases linked to the supply chain, works, services and supplies, excluding purchases such as raw water, which is all purchased from ATL, payments to public authorities or associations, and financial services.



Payment practices

Payment practices

Payment to suppliers (days)	2023	2024	2025
Average period for payment to suppliers (*)	44	42	41
Proportion of operations paid (**)	44	42	41
Proportion of operations pending payment (***)	41	38	41

(*) Average period for payment to suppliers: This is understood as the weighted mean of the proportion of operations paid and proportion of operations unpaid.

(**) Proportion of operations paid: This is understood as the weighted difference between the calendar days elapsing between the reception date of the goSDG or services (however, if there is no reliable information on the time when this occurred, the invoice date will be take) and actual payment for the operation.

(***) Proportion of operations pending payment: This is understood as the weighted difference between the calendar days elapsing between the reception date of the goSDG or services (however, if there is no reliable information on the time when this occurred, the invoice date will be take) and the last day of the period referred to in the annual accounts.

	2023		2024		2025	
	Euros	%	Euros	%	Euros	%
Payments made within the legal period (*)	353,235,754	69%	554,261,397	97%	604,868,515	99%
Total payments made	510,646,256	-	574,157,774	-	609,760,287	-
Total payments pending	39,326,350	-	40,719,967	-	25,225,497	-

	2023		2024		2025	
	Invoices	%	Invoices	%	Invoices	%
Number of invoices paid within the legal period **	13,517	42%	31,885	94%	31,317	94%
Total unpaid invoices	31,905	-	34,013	-	33,433	-

(*) Payments made within the legal period: This will be understood as the value of payments in which the total number of calendar days elapsing between the reception date of the goSDG or services (however, if there is no reliable information on the time when this occurred, the invoice date will be taken) and actual payment for the operation is less than the maximum established in the late payment regulations.

(**) Number of invoices paid within the legal period: This will be understood as the number of invoices for which the total number of calendar days elapsing between the reception date of the goSDG or services (however, if there is no reliable information on the time when this occurred, the invoice date will be taken) and actual payment for the operation is less than the maximum established in the late payment regulations.





Innovation

Innovation

Activity broken down by lines of research *	2023	2024	2025
L1: Alternative resources	26.3%	13.4%	14.8%
L2: Impact of global change	22.0%	20.6%	19.3%
L3: Efficient infrastructure management	15.0%	17.2%	19.1%
L4: Environment and health	20.7%	20.2%	19.2%
L5: Water and energy	13.1%	11.2%	13.3%
L6: Water demand management	2.9%	17.4%	14.3%

(*) The percentages represented are relative to the budget for each research line.

R+D+I effort (euros)	2023	2024	2025
Aigües de Barcelona's innovation budget	1,108,036	1,686,066	2,079,384
Cetaqua research centre	3,735,662	3,679,050	3,676,871
Total	4,843,698	5,365,116	5,756,255

PERTE RESSONA (€) - Total	2024	2025
A1. Advanced monitoring and instruments at wells	71,453	881,052
A2. Digital twin of the transport network	478,573	539,749
A3. Monitoring water and energy efficiency in the supply network	226,428	606,035
A4. Remote metering and water consumption management	959,295	1,132,794
A5. Modelling and digital twins in the sewerage network	264,697	556,698
A6. Deployment of sensors at discharge points	1,281,999	1,519,291
A7. Advanced management of the sanitation, treatment and reclamation network	483,405	1,004,480
A8. Deployment of sensors at discharge points	601,362	1,207,419
A9. Data-based water cycle management	594,981	790,275
Cross-departmental (PMO, tenders, communication plan, training plan, justification)	468,321	693,302
Total	5,430,514	8,931,095

01

02

03

04

05



GRI content



Through the Service "Content Index – Essentials", GRI services have ensured that the GRI content index has been presented in line with the requirements for drawing up reports in accordance with GRI standards and that the content information is presented clearly and is accessible to stakeholders.

The service was carried out on the Catalan version of the report.

Statement of use	Aigües de Barcelona, Empresa Metropolitana de Gestió del Cicle Integral de l'Aigua S.A. has drawn up the report in accordance with the GRI Standards for the period between 1 January and 31 December 2025.
GRI 1 used	GRI 1: Foundation 2021

GRI standards	Contents	Page number or direct response	Omission	Check	Correlation with Global Compact	Correlation with the SDGs
GRI 2: General 2021 content						
2-1	Organisational details	Aigües de Barcelona, Empresa Metropolitana de Gestió del Cicle Integral de l'Aigua, S.A. C/ General Batet, 1-7 08028 Barcelona, Spain - All activities are located within the Barcelona metropolitan area. -There are no differences regarding the list of entities included in the Non-Financial Information Statement (NFIS) and the Annual Accounts (AA).		✓		
2-2	Organisations included in the organisation's sustainability reporting			✓		
2-3	Reporting period, frequency and contact point	From 01/01/2025 to 31/12/2025 (same period as the Financial Statements) 282		✓		
2-4	Information updates	There have been no reformulations of the information provided in previous reports		✓		
2-5	External assurance	280-281		✓		
2-6	Activities, value chain and other business relationships	41-44, 46-63, 65-70, 87-88, 90, 94-104, 106-107, 119-120, 122-133, 163, 218, 222, 224-230, 241-243, 251-259, 270-271		✓		SDG 6, SDG 12, SDG 17
2-7	Employees	134-140, 142-159, 260-268		✓		SDG 8, SDG 12, SDG 17
2-8	Workers who are not employees	139, 264		✓		SDG 8
2-9	Governance structure and composition	179-183		✓		
2-10	Appointment and selection of the highest governance body	180-183		✓		
2-11	Chair of the highest governance body	180		✓		
2-12	Role of the highest governance body in overseeing the management of impacts	181-183		✓		
2-13	Delegation of responsibility for managing impacts	181-183		✓		
2-14	Role of the highest governance body in sustainability reporting	238		✓		
2-15	Conflicts of interest	199, 238		✓	Principle 10	



- 01
- 02
- 03
- 04
- 05



GRI standards	Contents	Page number or direct response	Omission	Check	Correlation with Global Compact	Correlation with the SDGs
2-16	Communication of critical concerns	181-182, 199		✓	Principle 10	
2-17	Collective knowledge of the highest governance body	181-182		✓		
2-18	Evaluation of the performance of the highest governance body		Confidentiality restrictions. The information requested puts workers' employment confidentiality agreements at risk. However, at the beginning of 2026 we have signed a new employment agreement establishing professional categories and wage levels and we have begun an improvement plan to adapt our internal processes to the highest transparency standards. We are working to have the procedures and information required as soon as possible.			
2-19	Remuneration policies					
2-20	Process to determine remuneration					
2-21	Annual total compensation ratio					
2-22	Statement on sustainable development strategy	3-7, 16-30		✓		SDG 12
2-23	Policy commitments	65, 161-162, 184-185, 191, 194		✓	Principles 1 and 2	SDG 8, SDG 12
2-24	Embedding commitments and policies	197-199		✓		SDG 12
2-25	Processes to remedy negative impacts	199		✓	Principles 1 and 2	
2-26	Mechanisms for seeking advice and raising concerns	199		✓	Principle 10	
2-27	Compliance with laws and regulations	In 2025 we received no fines or non-monetary sanctions for non-compliance with environmental legislation or regulations that involve a penalty of an amount equal to or higher than €100,000, nor significant fines related to non-compliance with social or economic regulations that involve a penalty of an amount equal to or higher than €100,000.		✓	Principles 7, 8 and 9	SDG 12
2-28	Membership of associations	202, 212		✓		SDG 17
2-29	Approach to stakeholder engagement	204-208, 210, 212-213		✓		SDG 17
2-30	Collective bargaining agreements	100% of Aigües de Barcelona workers are covered by collective agreements. 148-149		✓	Principle 3	SDG 8, SDG 17



01

02

03

04

05



GRI standards	Contents	Page number or direct response	Omission	Check	Correlation with Global Compact	Correlation with the SDGs
---------------	----------	--------------------------------	----------	-------	---------------------------------	---------------------------

GRI 3: Material topics 2021						
3-1	Process to determine material topics	207-209		✓		
3-2	List of material topics	207-209		✓		
Water						
GRI 3: Material topics 2021						
3-3	Management of material topics	41-70, 87-88, 90, 94-98, 185, 241-243		✓	Principles 7, 8 and 9	SDG 6, SDG 12, SDG 17
GRI 303: Water and effluents 2018						
303-1	Interaction with water as a shared resource	41-44, 46-63, 65-70, 87-88, 90, 94-98, 241-243		✓	Principles 7, 8 and 9	SDG 6
303-2	Management of the impacts related to water discharge	97, 242		✓	Principles 7, 8 and 9	SDG 6, SDG 12
303-3	Water extraction	53, 241-242		✓	Principles 7, 8 and 9	SDG 6
303-4	Water discharge	97, 242		✓	Principles 7, 8 and 9	SDG 6, SDG 12
303-5	Water consumption	55, 91, 241-242		✓	Principles 7, 8 and 9	SDG 6
GRI 416: Customer health and safety 2016						
416-1	Assessment of the health and safety impacts of product or service categories	65-68, 185, 243		✓		SDG 6
416-2	Incidents of non-compliance concerning the health and safety impacts of product or service categories	In 2025 there were no incidents of non-compliance with legislation or voluntary codes concerning the impact of products and services on health and safety involving a financial penalty of €100,000 or more.		✓		SDG 6

GRI standards	Contents	Page number or direct response	Omission	Check	Correlation with Global Compact	Correlation with the SDGs
---------------	----------	--------------------------------	----------	-------	---------------------------------	---------------------------

Climate change						
GRI 3: Material topics 2021						
3-3	Management of material topics	71-93, 244-250		✓	Principles 7, 8 and 9	SDG 3, SDG 7, SDG 12, SDG 13, SDG 14, SDG 15, SDG 17
GRI 302: Energía 2016						
302-1	Energy consumption within the organisation	84-86, 247-249		✓	Principles 7, 8 and 9	SDG 7, SDG 12, SDG 13
GRI 305: Emisiones 2016						
305-1	Direct (Scope 1) GHG emissions	75-76, 244-245		✓	Principles 7, 8 and 9	SDG 3, SDG 12, SDG 13, SDG 14, SDG 15, SDG 17
305-2	Energy indirect (Scope 2) GHG emissions	75-76, 244-245		✓	Principles 7, 8 and 9	SDG 3, SDG 12, SDG 13, SDG 14, SDG 15, SDG 17
305-3	Other indirect (Scope 3) GHG emissions	75-76, 244-245		✓	Principles 7, 8 and 9	SDG 3, SDG 12, SDG 13, SDG 14, SDG 15, SDG 17
305-4	GHG emission intensity	244		✓	Principles 7, 8 and 9	SDG 3, SDG 12, SDG 13, SDG 14, SDG 15, SDG 17
305-5	Reduction of GHG emissions	73, 76, 78, 81, 244-246		✓	Principles 7, 8 and 9	SDG 3, SDG 12, SDG 13, SDG 14, SDG 15, SDG 17
Pollution and sanitation						
GRI 3: Material topics 2021						
3-3	Management of material topics	94-102		✓	Principles 7, 8 and 9	SDG 3, SDG 12, SDG 13, SDG 14, SDG 15

01

02

03

04

05



GRI standards	Contents	Page number or direct response	Omission	Check	Correlation with Global Compact	Correlation with the SDGs
---------------	----------	--------------------------------	----------	-------	---------------------------------	---------------------------

Guaranteed supply						
GRI 3: Material topics 2021						
3-3	Management of material topics	31-38, 124, 126-127, 130-132, 166, 269		✓		SDG 1, SDG 8, SDG 12
GRI 203: Indirect economic impacts 2016						
203-2	Significant indirect economic impacts	31-38, 130-132, 166, 269		✓		SDG 1, SDG 8, SDG 12
Health, safety and well-being						
GRI 3: Material topics 2021						
3-3	Management of material topics	142-147, 185, 263-264		✓	Principios 1, 2, 3, 4, 5 y 6	SDG 3, SDG 8
GRI 401: Employment 2016						
401-1	New employee hiring and employee turnover	261		✓	Principle 6	SDG 8
GRI 403: Occupational health and safety 2018						
403-1	Occupational health and safety management system	142-144, 146-147, 185		✓	Principle 6	SDG 3, SDG 8
403-2	Hazard identification, risk assessment and incident investigation	142, 146-147		✓	Principle 6	SDG 3, SDG 8
403-3	Occupational health services	142		✓	Principle 6	SDG 3, SDG 8
403-4	Worker participation, consultation, and communication on occupational health and safety	143		✓	Principle 6	SDG 3, SDG 8
403-5	Worker training on occupational health and safety	145-147		✓	Principle 6	SDG 3, SDG 8
403-6	Promotion of worker health	142, 145-147		✓	Principle 6	SDG 3, SDG 8
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	142, 146-147, 264		✓	Principle 6	SDG 3, SDG 8

GRI standards	Contents	Page number or direct response	Omission	Check	Correlation with Global Compact	Correlation with the SDGs
---------------	----------	--------------------------------	----------	-------	---------------------------------	---------------------------

403-8	Coverage of the occupational health and safety management system	142		✓	Principle 6	SDG 3, SDG 8
403-9	Injuries due to occupational accidents	144, 263-264		✓	Principle 6	SDG 3, SDG 8
403-10	Work-related ill health	263-264		✓	Principle 6	SDG 3, SDG 8
Attracting and managing talent						
GRI 3: Material topics 2021						
3-3	Management of material topics	134-140, 264		✓		SDG 8
GRI 404: Training and education 2016						
404-1	Average hours of training per year per employee	135, 264		✓		SDG 8
404-3	Percentage of employees who receive regular performance appraisals and professional development	100%		✓		SDG 8
Social action						
GRI 3: Material topics 2021						
3-3	Management of material topics	38, 165-174		✓		SDG 1, SDG 4, SDG 6, SDG 8, SDG 10, SDG 11, SDG 17
GRI 413: Local communities 2016						
413-1	Operations with local community engagement, impact assessments, and development programmes	165-174		✓		SDG 1, SDG 4, SDG 6, SDG 8, SDG 10, SDG 11, SDG 17
Economic resilience						
GRI 3: Material topics 2021						
3-3	Management of material topics	31, 37, 215-219		✓		SDG 12
GRI 201: Economic performance 2016						
201-1	Direct economic value generated and distributed	31, 217		✓		SDG 12



- 01
- 02
- 03
- 04
- 05



GRI standards	Contents	Page number or direct response	Omission	Check	Correlation with Global Compact	Correlation with the SDGs
---------------	----------	--------------------------------	----------	-------	---------------------------------	---------------------------



Innovation, data management and cybersecurity						
GRI 3: Material topics 2021						
3-3	Management of material topics	195, 203, 231-236, 273		✓		SDG 9
Business ethics and risk management						
GRI 3: Material topics 2021						
3-3	Management of material topics	133, 135, 157, 189-194, 196-203, 260-261, 265-266		✓	All principles	SDG 5, SDG 10, SDG 12
GRI 417: Marketing and labelling 2016						
417-1	Requirements for product and service information and labelling	133		✓		SDG 12
417-2	Incidents of non-compliance concerning product and service information and labelling	In 2025 there were no non-compliance incidents concerning product and service information and labelling.		✓		SDG 12
GRI 405: Diversity and equal opportunity 2016						
405-1	Diversity of governance bodies and employees	135, 157, 260-261, 265-266		✓	Principle 6	SDG 5, SDG 10, SDG 12
405-2	Ratio between the basic wage and remuneration of women and men	156, 266-268		✓	Principle 6	SDG 5, SDG 10, SDG 12
Responsible supply chain						
GRI 3: Material topics 2021						
3-3	Management of material topics	222-230, 270-272		✓		SDG 8, SDG 11, SDG 12
GRI 204: Procurement practices 2016						
204-1	Proportion of spending on local suppliers	227, 270		✓		SDG 8, SDG 11, SDG 12
GRI 414: Social assessment of suppliers 2016						
414-1	New suppliers who have passed selection filters in line with social criteria	225, 270-271		✓		SDG 8, SDG 11, SDG 12

Note: certain additional content not linked to material topics is reported with the aim of responding to the expectations of certain stakeholders.

01

02

03

04

05



Table of coverage of material aspects

Table of coverage of material aspects

Material topic	Scope*	Involvement**
Water	Internal and external	Direct and indirect
Climate change	Internal and external	Direct and indirect
Pollution and sanitation	Internal and external	Direct
Guaranteed supply	Internal and external	Direct and indirect
Health, safety and well-being	Internal and external	Direct and indirect
Attracting and managing talent	Internal and external	Direct and indirect
Social action	Internal and external	Direct and indirect
Economic resilience	Internal and external	Direct
Innovation, data management and cybersecurity	Internal and external	Direct and indirect
Business ethics and risk management	Internal and external	Direct and indirect
Responsible supply chain	Internal and external	Direct and indirect

(*) Indicates where the impact occurs: within the organisation or outside the organisation.

(**) Indicates the involvement of the organisation with respect to the impact: direct (the organisation has directly caused the impact) or indirect (the organisation is linked to the impact through its business relations).





External
verification



■ ■ ■
The better the question.
The better the answer.
The better the world works.



01

02

03

04

05



Ernst & Young, S.L.
Torres Sarrià 4
Avda. Sarrià 102-106
08017 Barcelona
España

INFORME DE REVISIÓN INDEPENDIENTE DE LA MEMORIA DE SOSTENIBILIDAD 2025

A la Direcció de Estratègia 2030 y Rendició de Cuentas de Aigües de Barcelona, Empresa Metropolitana de Gestió del Cicle Integral de l'Aigua, S.A.:

Alcance del trabajo

Hemos llevado a cabo, por encargo de la Dirección de Aigües de Barcelona, Empresa Metropolitana de Gestió del Cicle Integral de l'Aigua, S.A. (en adelante, Aigües de Barcelona), la revisión de la información de sostenibilidad contenida en la "Memoria de Sostenibilidad 2025" (en adelante, la Memoria) de Aigües de Barcelona adjunta y en su "Índice de contenidos GRI". Dicha Memoria ha sido elaborada de acuerdo con lo señalado en los Estándares GRI.

El perímetro considerado por Aigües de Barcelona para la elaboración de la Memoria está definido en el apartado "Perfil de la Memoria" de la Memoria adjunta.

La preparación de la Memoria adjunta, así como el contenido de la misma, es responsabilidad de la Dirección de Aguas de Barcelona, quien también es responsable de definir, adaptar y mantener los sistemas de gestión y control interno de los que se obtiene la información. Nuestra responsabilidad es emitir un informe independiente basado en los procedimientos aplicados en nuestra revisión.

Criteria

Hemos llevado a cabo nuestro trabajo de revisión de acuerdo con:

- La Guía de Actuación sobre trabajos de revisión de Informes de Responsabilidad Corporativa emitida por el Instituto de Censores Jurados de Cuentas de España (ICJCE).
- La Norma ISAE 3000 (Revised) *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, emitida por el International Auditing and Assurance Standards Board (IAASB) de la International Federation of Accountants (IFAC), con un alcance de aseguramiento razonable.

Procedimientos realizados

Nuestro trabajo de revisión ha consistido en la formulación de preguntas a la Dirección de Estrategia 2030 y Rendición de Cuentas y a las diversas áreas de la compañía que han participado en la elaboración de la Memoria adjunta, y en la aplicación de ciertos procedimientos analíticos y pruebas de revisión por muestreo que se describen a continuación:

- ▶ Entrevistas con los responsables de la elaboración de la información de sostenibilidad, con el propósito de obtener un conocimiento sobre cómo los objetivos y políticas de sostenibilidad son considerados, puestos en práctica e integrados en la estrategia de Aigües de Barcelona.
- ▶ Análisis de los procesos para recopilar y validar la información de sostenibilidad contenida en la Memoria adjunta.
- ▶ Comprobación de los procesos de que dispone Aigües de Barcelona para determinar cuáles son los aspectos materiales, así como la participación de los grupos de relación en los mismos.
- ▶ Revisión de la adecuación de la estructura y contenidos de la información de sostenibilidad conforme a los Estándares GRI.

© 2013 by Taylor & Francis Ltd. <http://dx.doi.org/10.1080/00141801.2013.789706>

A number of different Young's Moduli are



2

- ▶ Comprobación, mediante pruebas de revisión en base a selecciones muestrales, de la información cuantitativa y cualitativa de los contenidos incluidos en el "Índice de contenidos GRI" de la Memoria adjunta y su adecuada compilación a partir de los datos suministrados por las distintas fuentes de información. Las pruebas de revisión se han definido a efectos de proporcionar el nivel de aseguramiento indicado.
- ▶ Respecto a la información cuantitativa del "Índice de contenidos GRI" de la Memoria adjunta, se han llevado a cabo entrevistas con el personal responsable de la gestión, así como de los sistemas de reporte de dicha información. Se ha incluido la comprensión del sistema de control interno sobre dicha información, la evaluación del riesgo de que puedan existir errores materiales en la misma, la ejecución de pruebas y evaluaciones sobre su contenido, y la realización de aquellos otros procedimientos que hemos considerado necesarios.
- ▶ Contraste de que la información financiera reflejada en la Memoria ha sido auditada por terceros independientes.

Estos procedimientos han sido aplicados sobre la información de sostenibilidad contenida en la Memoria anual y en el "Índice de contenidos GRI", con el perímetro y alcance indicados anteriormente.

El presente informe en ningún caso puede entenderse como un informe de auditoría.

Nuestra independencia y gestión de la calidad

Hemos cumplido con los requerimientos de independencia y demás requerimientos de ética del Código Internacional de Ética para Profesionales de la Contabilidad (incluidas las normas internacionales de independencia) del Consejo de Normas Internacionales de Ética para Profesionales de la Contabilidad (Código de ética del IESBA, por sus siglas en inglés) que está basado en los principios fundamentales de integridad, objetividad, competencia y diligencia profesionales, confidencialidad y comportamiento profesional.

Nuestra firma aplica la Norma Internacional de Gestión de la Calidad (NIGC) 1, que requiere que la firma diseñe, implemente y opere un sistema de gestión de la calidad que incluya políticas y procedimientos relativos al cumplimiento de los requerimientos de ética, normas profesionales y requerimientos legales y reglamentarios aplicables.

El equipo de trabajo ha estado formado por profesionales expertos en revisiones de Información no Financiera y, específicamente, en información de desempeño económico, social y medioambiental.

Conclusión

En nuestra opinión, los contenidos referenciados en el "Índice de contenidos GRI" de la Memoria de Sostenibilidad 2025 adjunta revisados con un nivel de aseguramiento razonable, han sido preparados y presentados, en todos los aspectos significativos, conforme a los Estándares GRI, que incluye la fiabilidad de los datos, la adecuación de la información presentada y la ausencia de desviaciones y omisiones significativas.

Este informe ha sido preparado exclusivamente en interés de Aigües de Barcelona de acuerdo con los términos de nuestra carta de encargo.

ERNST & YOUNG, S.L.


Antonio Capella Elizalde

15 de junio de 2026

A member firm of Ernst & Young Global Limited



Contact

The Company's Sustainability Strategy Department is responsible for drawing up the Sustainability Report. For more information, contact this department via the following channels:

Postal address:

C/ General Batet, 1-7

08028 Barcelona

E-mail address:

desenvolupamentsostenible@aiguesdebarcelona.cat

01

02

03

04

05