

Sustainability Report ESG





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Interview with the Managing Director of Aigües de Barcelona



Ignacio Escudero
Managing Director of Aigües de Barcelona

1. Although the drought period that lasted for three years is now considered to be over, Catalonia continues to face a structural water emergency situation. What kinds of solutions has Aigües de Barcelona offered to guarantee water availability and quality over these last three years and for the future?

From the very beginning, Aigües de Barcelona has been committed to generating reclaimed water as a sustainable solution for guaranteeing the supply of water under any circumstances.

With this goal in mind, the company has pumped up to 1,500 litres/second from the water regeneration station at the Baix Llobregat treatment plant upstream on the Llobregat river to Molins de Rei, where it is added to the river flow as pre-drinking water in order to be processed at the Sant Joan Despí drinking water treatment plant (DWTP).

This circular solution can be considered a sustainable water management success story, not only because it has been crucial to guaranteeing the supply of water in metropolitan Barcelona, but also because it has made it possible to maintain the ecological river flow, create a barrier against saline intrusion in the Llobregat delta aquifer, irrigate green areas and farmlands, as well as clean the streets, among other uses.

Therefore, **our challenge is to replicate the Llobregat model in the Besòs area, and thus increase water resilience throughout the metropolitan area.** In order to meet this commitment, we're working very closely with government agencies to roll out an investment plan and be able to take advantage of all the available resources. The expansion of the Besòs drinking water treatment plant to make direct use of the water from the source at Rec Comtal as well as the Besòs river is one example. Along with the construction of new wells in the area, this improvement will triple the production of drinking water at the Besòs facility in order to supply the metropolitan area.

In short, we're working to have the necessary infrastructures to stop looking towards the sky, and continue guaranteeing service of the utmost quality.



2. Besides water resilience in the area, what is Aigües de Barcelona doing to handle the climate emergency?

We have an immense challenge ahead as, according to estimates by the Catalan Water Agency (ACA), climate change will reduce the availability of water resources by 22% along the Catalan coast by 2050. So, we're well aware of the need for sustainable and resilient management of the entire water cycle and are engaging in active leadership on climate action, cooperating with stakeholders and others territorial groups.

To this end, I'd like to highlight the fact that last year **Aigües de Barcelona became the first company in the world in the water sector to have their net-zero goals approved**. This is the most ambitious designation available through the SBTi process. Plus, we're working to reduce CO₂ emissions along with our suppliers through the **Climate Action Hub**, a community within which we explore and share initiatives to make progress towards zero emissions throughout the value chain.

3. What is the role of innovation and digitisation in meeting these commitments?

At Aigües de Barcelona, innovation and digitisation are two keys to transforming cities and getting a head start on the challenges of the future with pioneering solutions. Smart data management and open innovation and participatory programmes help us promote smarter, more sustainable and healthier cities. To make progress in digital transformation, rolling out advanced technologies like Big Data and Artificial Intelligence should allow us to improve decision making in a number of areas of water cycle operations.

The **RESSONA** project will no doubt help improve the sustainability and resilience of the urban water cycle thanks to the **digital transformation of all stages of the cycle in metropolitan Barcelona**. This project is being driven by Aigües de Barcelona, along with the Barcelona Metropolitan Area (AMB) and the Catalan Water Agency (ACA), and financed by Next Generation strategic project for economic recovery and transformation funds granted by the Spanish Ministry for the Ecological Transition and Demographic Challenge.

4. Water is not only linked to territorial sustainable development, but also social development. How is Aigües de Barcelona contributing to the social transformation of the metropolitan area in order to make cities better places to live?

To reach our goal, we've been contributing to a fairer and more equal society through a social action plan that benefitted more than 2,800 participants in 2024 thanks to 38 initiatives promoted by 25 social organisations and 14 municipalities.

We began a **social action plan (2024-2026)** last year based on two central themes: **improving the employability of people in a situation of vulnerability and enhancing wellbeing and health through the sustainable use of water**.

What's more, with a vocation to place people at the centre of all our efforts and ensure all customers without exception can access our services, the **AMB TU programme** has solidified as a reference when breaking down language, accessibility and economic barriers.

5. What are the keys to reaching operational excellence, offering social value and contributing to territorial sustainability?

Besides innovation and digitisation, time has shown us that **dialogue and active listening** are keys to reaching our goals and making good on our commitments, as we work side by side with our stakeholders. To this end, we are certain that we will continue maintaining and **reinforcing alliances with our stakeholders** in order to understand their expectations and needs, and find joint solutions to the main challenges ahead of us.

6. In view of the new European Union directives, proper risk management has turned into a competitive edge for companies. How is Aigües de Barcelona handling this management?

At Aigües de Barcelona, we have implemented a risk analysis and assessment process involving the entire company. This has allowed us to develop a complete risk map which includes environmental, social, reputational and economic factors, among others.

Early detection, analysis and action plans to mitigate the risks have allowed us to approach the new directives and various scenarios with confidence and the greatest of implication by all of our employees.



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



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

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With reserves under 20%. That's how we started out in 2024, **a year marked by drought, with an emergency situation as declared by the Catalan government.** The situation at the beginning of the year was critical, leading us to believe the restriction in summer would be quite severe. However, the spring rain helped turn the situation around and go back to a phase of drought alert in June with the inland basins at around a third of their capacity until the end of the year.

Under this emergency scenario and with a clear impact on the economic, environmental and social development of Catalonia, **Aigües de Barcelona has been working alongside government agencies to implement flexible, circular and sustainable solutions** so as to guarantee water resilience throughout metropolitan Barcelona for the present and the future. To this end, reclaimed water has been playing a key role in ensuring the availability and quality of the water supplied to all homes in the 23 municipalities where the company operates. With this commitment in mind, we are working at Aigües de Barcelona to extend this solution, which has already been implemented in the Llobregat and Besòs areas.

During times of crisis, alliances and public/private collaboration become even more important. With 158 years of experience, we're well aware that the impacts can only be multiplied through joint efforts. Therefore, the crisis has become an opportunity to redefine **a new, more sustainable water management model together, which drives models for cities to be smarter, more resilient and healthier through innovation and digitisation.**



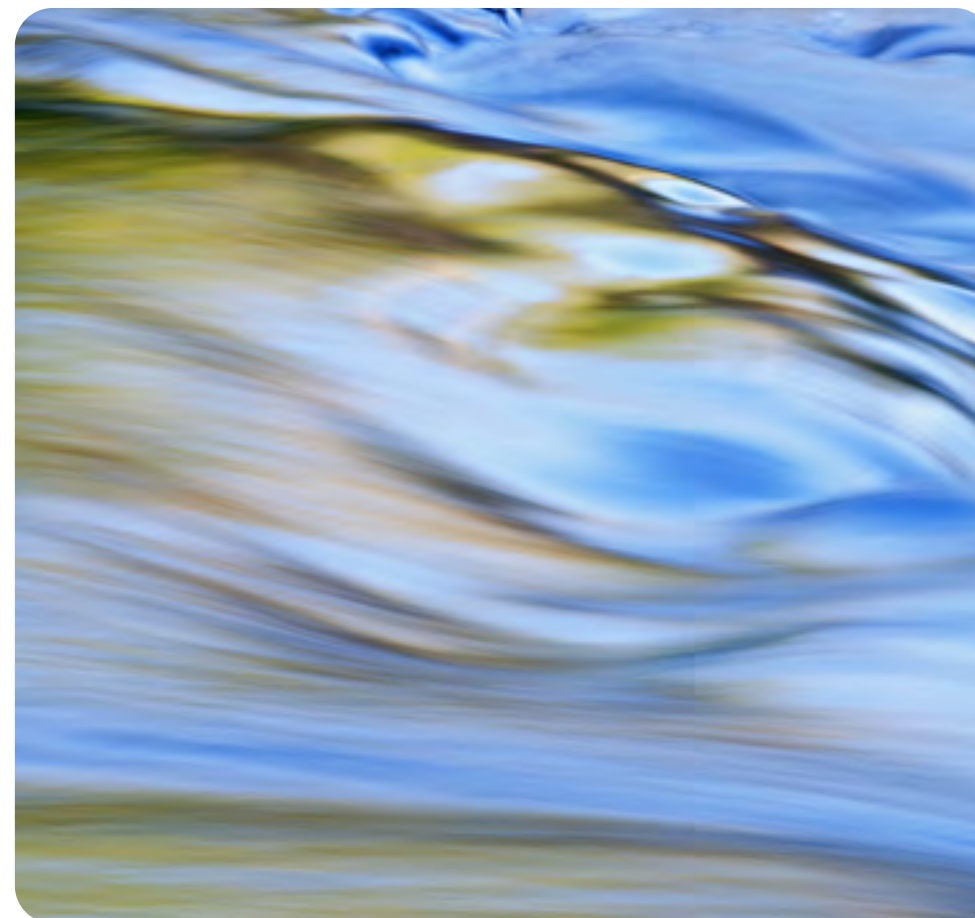
And further beyond responsible water management, we've been working at Aigües de Barcelona for some time to improve people's quality of life, particularly those most in need, by promoting **a more just, sustainable and charitable society**.

The company's social actions over the last year have had a **positive impact on more than 2800 people thanks to 38 social initiatives developed in 14 communities, in collaboration with 25 social entities and 9 government agencies**. In the year 2024, we began implementing a new social action plan based on two project lines: on the one hand, improving the employment and employability of people in situations of vulnerability through transformational initiatives, such as ONA, Young Talent Scholarships and Green Jobs; and, on the other hand, promoting healthy and responsible water consumption habits community-wide in order to overcome the climate crisis and enhance the resilience of households in a situation of vulnerability.

Dialogue, co-creation and closeness with the territory are necessary in order to meet our environment and social commitments, and transparently and clearly explain the impact of our activity under ESG (environmental, social and governance) criteria to all our stakeholders. This way, we are strengthening trust and active listening with all economic and social agents in the metropolitan area.

Finally, I'd like to take advantage of this moment to thank all of the professionals at Aigües de Barcelona for their dedication, commitment and vocation for service as they have tirelessly worked under exceptional scenarios, such as the drought, to continue offering excellent service and make the achievement of our goal possible: making water the driving force to change the future while working for people and making cities better places to live.

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2024: A continuing drought

In 2024, Catalonia was still in the throes of an unprecedented water crisis with little rainfall and episodes of extreme temperature affecting the region for long periods. Although the spring and autumn rains allowed reservoir water levels to recover to some degree, the structural water emergency continues to be one of Catalonia's great environmental, social and economic challenges



2024 began with a **state of exceptional measures** due to drought in the Ter-Llobregat basin, the main water supply system for the Barcelona Metropolitan Area. Despite the temporary improvement in water reserves, at the end of the year the reservoirs in the inland river basins were at **31.41% capacity**.

Faced with this situation, **Aigües de Barcelona has maintained its strategy of adaptation and water resilience**, prioritising the production and use of reclaimed water as a sustainable alternative in order to guarantee supply. In 2024, alternative water sources (reclaimed and desalinated) accounted for more than 30% of the total water supplied in the Barcelona Metropolitan Area, a key milestone for ensuring supply in a context of climate change.

Given this scenario, a **new investment** plan has been rolled out intended to improve the use of the available water resources. Most important among the future measures we want to promote are replicating the Llobregat area regeneration model in the Besòs area, with the aim of further expanding capacity to make use of reclaimed water.

Alongside this, Aigües de Barcelona has strengthened its cooperation with the **Catalan Water Agency (ACA)** and the **Barcelona Metropolitan Area (AMB)** to support local councils in managing drought, offering support and advice for dealing with the different phases of the water emergency.

This situation led the company to further step up its efficiency and water saving efforts. Thanks to this strategy, the supply network's performance has remained at an excellent level, reaching **85.26%**, avoiding water loss and optimising management of the resource.

Beyond reuse, **prevention, saving and efficiency** appear to be essential strategies for adapting to a climate situation which is putting increasing pressure on water systems. Aigües de Barcelona has also consolidated its commitment to **digital transformation and innovation**, with the aim of offering a resilient, sustainable service without leaving the most vulnerable groups behind.



Highlights of the year

Environment

In 2024, the **volume of reclaimed water** in the metropolitan region was **43.325.903 m³**; 3.5 times the 2020 figure.

Aigües de Barcelona **recovered 97.28% of its waste** (97.54% of waste from WWTPs and 64.96% of waste from DWTPs), maintaining its positive trend in circular waste management.

11 sporting events were sponsored by the company at which tap water consumption in compostable cups and refilling drinking bottles were promoted, avoiding plastic bottle use.

The **Climate Action Hub** maintains its activities with more than **63 organisations**, establishing itself as an active network to promote sustainability and climate commitment projects.

In 2024 Aigües de Barcelona had its **emission reduction and net-zero commitment targets confirmed by the SBTi** (Science-Based Targets Initiative).

We have confirmed our **commitment to sustainability through the promotion of energy self-sufficiency**. In 2024, we doubled the electricity coming from solar generation from the previous year and we applied for Spanish government aid for two new solar energy projects. These would generate approximately 1.4 GWh a year at two of our WWTPs.

The **electric vehicle fleet** has grown to **179 vehicles** in 2024, helping reduce emissions.



Commitment, diversity, fairness and equality

The **pay gap has been reduced to 2.89%**, consolidating the downward trend (3.22% in 2023) and confirming the success of the remuneration equality policies applied.

A total of **43,806.14 hours of training** were given, an average of **36.18 hours per worker**.

Aigües de Barcelona offers all its workers training **related to the Code of Ethics**, and, during 2024, it has issued 14 awareness-raising communications via different channels.

During 2024, **16,413 hours of occupational health and safety training** were given.

47% reduction in occupational accident frequency rate (FR: 2.58) as a result of our firm commitment to a preventive **OHS** culture.

During 2024, **1,507 OHS visits** by senior and middle management and expert teams were recorded.

We have **renewed the Bequal Seal**, awarded in 2019, which indicates companies that are socially responsible with disability.

We joined the **Acoge Network**, companies committed to diversity, a project endorsed by the Spanish Ministry for Inclusion, Social Security and Migration and financed by EU funds.



Transformation, innovation and excellence

In 2024, the **active listening model** was **consolidated**, with **527,708 surveys carried out** and a response rate of **32.46%**. The highest rated customer service channels were telephone and physical visits, with overall average satisfaction of **4.6 out of 5**.

The **RESSONA project**, aimed at improving the sustainability of the urban water cycle through digitisation, involves the implementation of **359 digital solutions**, including sensors and advanced platforms, such as digital twins of networks and monitoring and data management systems.

The **new Double Materiality analysis** began in 2024, in line with new European Union regulations, the CSRD (Corporate Sustainability Reporting Directive). **734 people** took part in it, through **612 surveys, 15 interviews and three focus groups**.

The **Water Safety Plan (WSP)** and the **Sanitation Safety Plan (SSP)** have been updated to include new risks resulting from the drought and the use of reclaimed water. The use of reclaimed water for recharging infiltration basins as a water resilience strategy has also begun.

Biomethane production at the Baix Llobregat ecofactory has begun as part of the European **LIFE NIMBUS** project. It is expected to reduce **CO₂ by 72 t/year**.



Social action,
proximity and
dialogue

Aigües de Barcelona's social commitment was translated into **€2.7 M for society**. Of this sum, **€2.3 M** went to charities and non-profit foundations.

During 2024, Aigües de Barcelona promoted **209 cultural and civic social initiatives**, reaching **more than 300,000** people working with **187 organisations**.

The **Museum of Water** has continued to be a leading education centre, expanding its school programme and once again obtaining the **teaching quality seal** from Barcelona City Council's Teaching Innovation Council.

The **new 2024-2026 Social Action Plan** has begun, committed to improving quality of life, employment, health and well-being, promoting the green economy and sustainable water use.

In 2024, Aigües de Barcelona's **social action programmes** reached **2,800 people**, who were involved in **38 initiatives** operated by **25 social organisations** in **14 municipalities** of the Barcelona Metropolitan Area.

The **ONA programme** was rolled out in **five municipalities** with **more than 200 participants**. Every euro invested generates a return of **€1.54** for the public authorities.

It was the **ninth year** of the **Young Talents Scholarships**, with **five new grants** and a total of **39 young people taking part**.

The **corporate volunteering programme** involved **61 volunteers taking part in six social and environmental initiatives**.

39 co-creation processes with stakeholders have been carried out, including forums, working groups and conferences with the participation of authorities, suppliers, social organisations and customers.



Good governance and transparency

The **Guide to Implementing the Transparency Policy** has been approved with the aim of consolidating the culture of transparency and anticipating new challenges with stakeholders.

In 2024, Aigües de Barcelona **met all its commitments** deriving from its **bank funding under ESG (Environmental, Social and Governance) criteria**, benefiting from **interest rate bonuses**.

During 2024, **27 communications were received via the ethics channel**, but **none of them concerned breaches of ethics**.

Aigües de Barcelona continues to apply its **Code of Ethics and Anti-corruption Conduct**, updated in 2024 by the Board of Directors, which strengthens the framework for preventing crime and enforcing zero tolerance of corruption.

In the context of our **commitment to human rights**, committee members have been trained for the **United Nations' Global Compact** initiative.

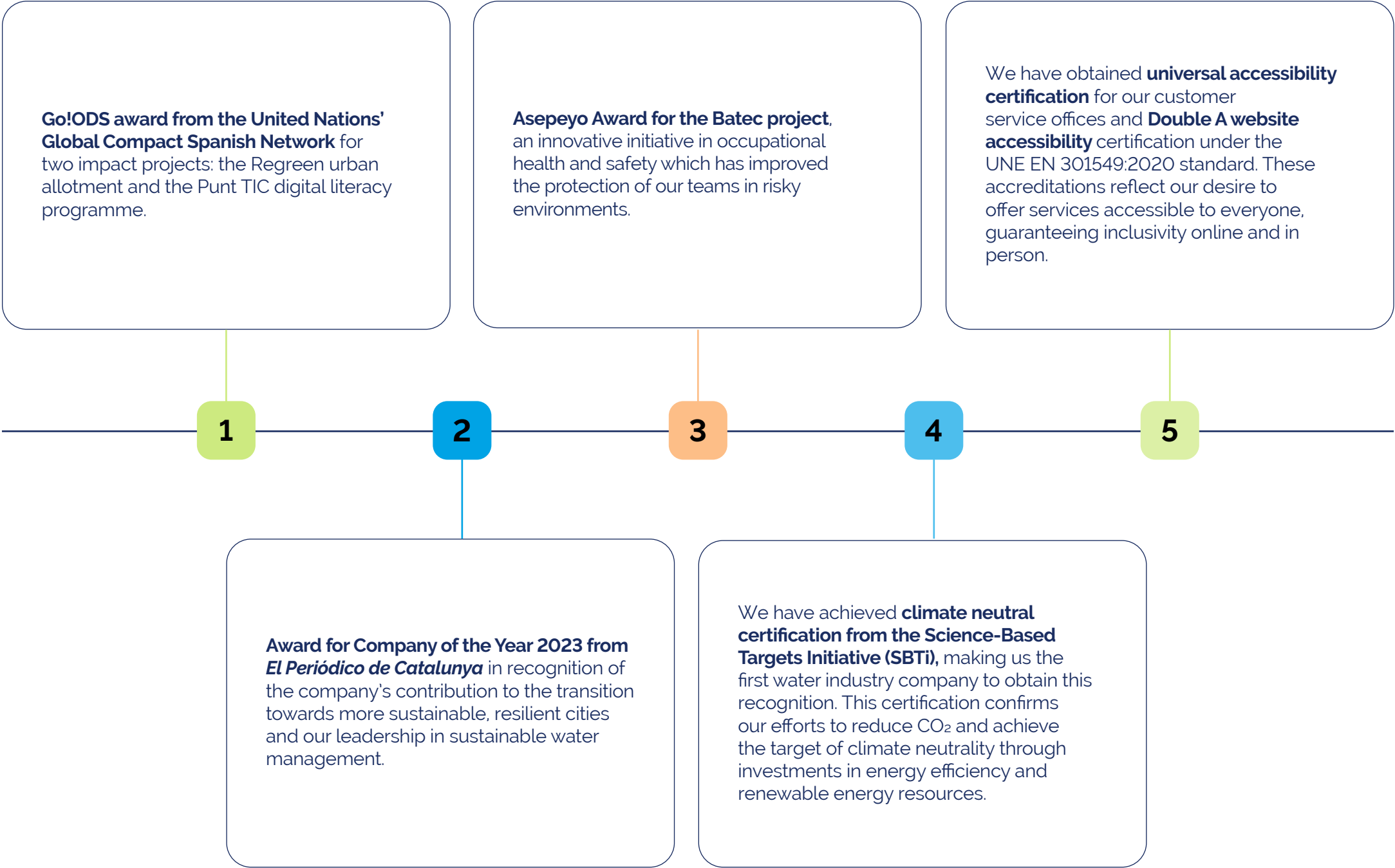
During 2024, sustainability criteria were incorporated in 94 tender procedures representing **73.44% of the total tender value**. In addition, **57.8% of purchasing volume** is now certified in line with ESG criteria.

Continuous dialogue with the value chain: supplier conferences, survey and annual assessment.

In 2024 Aigües de Barcelona brought together its main suppliers at a day for dialogue entitled "**Artificial Intelligence (AI) and the challenge of sustainability as challenges for resilience**" in order to strengthen links with some of its most important stakeholders.



Recognition





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Sustainability, an essentially integrated value



With the force of water, we change the future

Aigües de Barcelona's aim is the strength that defines us and guides us in every action we undertake. It not only marks our course, it is also the fundamental basis for the company's 2030 Strategy.

At Aigües de Barcelona we take up the challenge of **managing a resource as essential as it is scarce: water**. In doing so, we show responsibility, efficiency and commitment in a regulated market, ensuring responsible, sustainable and fair management for the present and future of everyone and the environment where they live.





Sustainability forms part of Aigües de Barcelona's management model, integrated into decision-making across the board and generating shared value for the company. This commitment takes the form of a strategy with the horizon of 2030 based on Environmental, Social and Governance (ESG) criteria, ensuring a positive impact on the region, communities and the natural environment

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Without losing sight of the new and future European directives established by the Corporate Sustainability Reporting Directive (CSRD), and in order to anticipate them, Aigües de Barcelona made **a detailed, in-depth Double Materiality analysis in 2024. This exercise makes it possible to understand both the environmental and social impacts of the company and its influence on the environment and on society.**

Although the Double Materiality exercise began at the end of 2024, the final conclusions will not be available until 2025. For this reason, at Aigües de Barcelona we have continued to work throughout 2024 with the Double Materiality analysis drawn up between 2022 and 2023.

In this way, we are moving forward towards **more responsible, more efficient water cycle management**, making sure each decision contributes to the company's sustainability and economic, social and environmental resilience with clear ambition and anticipation to meet future challenges.

We should also stress that the company is also **certified with the Foretics ESG 21 standard**, which ensures an ethical and socially responsible management system.



Aigües de Barcelona's 2030 Strategy is in line with the new reporting directives. The aim of this is to:

- Respond to Social, Environmental and Good Governance challenges that allow Aigües de Barcelona to become established as an agent of change and transformation.
- Identify future solutions and projects (resilience).
- Secure the economic and financial resilience of the company by anticipating ESG risks.

Towards 2030



**Mireia
Hernan.**
Aigües de
Barcelona
2030
Strategy and
Accountability
Manager

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The Aigües de Barcelona 2024 Sustainability Report once again this year reflects the company's firm commitment to sustainable development and comprehensive water cycle management in metropolitan Barcelona.

This document details the actions, challenges and achievements in environmental, social, economic and good governance areas throughout the year. Starting off with our aim of 'making water the driving force to change the future', we've co-created different solutions with all stakeholders, solutions allowing us to look towards the future with optimism.

As a leading water management firm, we continue to innovate and adapt to the challenges of climate change, the circular economy, the digital transformation and protection of the most vulnerable in our society, and always with the goal of guaranteeing service of the highest quality and preserving a resource as vital as water for future generations.

Transparency, active listening, dialogue, social action, talent management, value chain management, workers' health and safety, equality... are the pillars for ethical and sustainable management where every single person counts.

In a context marked by the challenges associated with water scarcity, 2024 was key to setting down the foundations for future water resilience throughout our territory. Although there are many challenges ahead from an environmental and social perspective, they must be approached in an organised manner with the greatest possible anticipation, attempting to turn them into vectors for transformation all while continuing to ambitiously work to maintain the level of excellence intended to benefit everyone in our metropolitan Barcelona community.

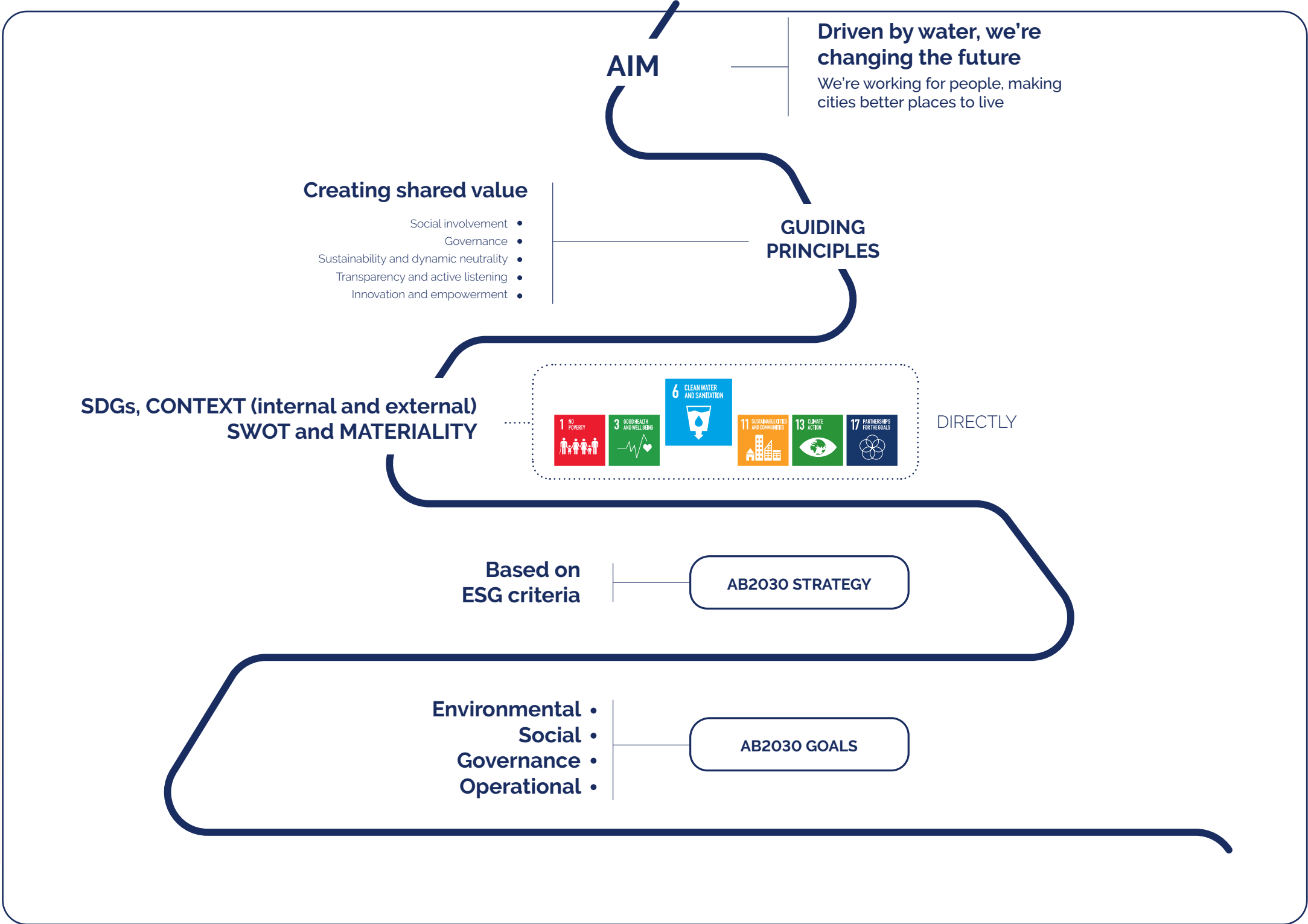
It is through this report that we offer transparency with respect to our management and wish to reaffirm our role as a key player in the construction of a more sustainable and resilient society.

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The 2030 Strategy, which involves including ESG criteria in decision-making, is the route map for the next few years, guiding actions and decisions moving towards a more sustainable, more responsible management model in line with the big future social and environmental challenges





ESG model to generate a positive impact

Aigües de Barcelona is stepping up its commitment to sustainability through management based on ESG criteria. To ensure these principles are effectively reflected in its corporate strategy, the company is using an **ESG model allowing it to identify and prioritise its key impacts in these three areas.**

This aim of this model **is to ensure the environmental, social, economic and governance perspective runs right through the company**, getting all workers to participate in meeting the need to get ahead and assess the impacts and risks to turn them into opportunities while individually being aware of the way their job helps generate a positive impact on the region and on people.



This approach ensures that **the company's decisions are made on a solid basis**, in line with the Sustainable Development Goals (SDG), European regulations and the Aigües de Barcelona shareholders' strategy.

Along these lines, Aigües de Barcelona has established a series of strategic priorities in line with **Veolia's GreenUp strategic plan and its own 2030 Strategy**. This strategy, based on **ESG criteria**, is intended to establish an excellent, responsible model, capable of responding to the industry's current and future challenges.





Strategic points corresponding to the situation of Aigües de Barcelona have therefore been established in the environmental, social and governance areas, considering it as a company that:

Manages an essential good which is at the same time a scarce natural resource, with a big impact on the environment.

Operates in a regulated market.

Exists in a context of drought and considerable social inequalities.

Has a clear desire to serve the public and anticipate future challenges.

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



The establishment of **the ESG model throughout 2024 has had a direct impact on the way Aigües de Barcelona makes strategic decisions, giving rise to real improvements in various areas:**

- **Integration into decision-making:** including ESG criteria throughout the entire organisation to ensure a positive impact.
- **Improving accountability:** transparency in communicating results and goals through sustainability and financial reports.
- **Including the analysis of impacts, risks and opportunities:** analysis of the most important material issues to achieve an in-depth knowledge of impacts, risks and opportunities so the company can generate a positive impact.
- **Anticipating new regulations:** exhaustive analysis of new European regulations to align the strategy with the new requirements and face up to them.



All this has been possible, among other reasons, thanks to the **MIDENET** computer tool, which is the basis for managing ESG criteria and the corresponding goals and indicators, not only from Aigües de Barcelona's strategic overall point of view, but also from the perspective of each section of the company (Operations, Value Chain, Customers, etc.).

So, 2024 has been a year when the 2030 Strategy and Accountability department has worked hard to adapt the **MIDENET** tool to current and future needs with a view to adapting it to the new accountability regulations. So much so, that it has worked on:

- A new version of the tool to adapt it to the structure of Aigües de Barcelona.
- Creating and updating specific dashboard for each area of the company.
- Improving the management, analysis and reporting of all data (environmental, social, governance and economic).



Common goals: ESG model and 2030 Strategy

Aigües de Barcelona's 2030 Strategy is based on the company's purpose, from which we establish the **five guiding principles** that allow the creation of shared value:

In a constantly developing world, Aigües de Barcelona has set out an ambitious, committed strategy intended to establish a sustainable management model to face up to the environmental, social and economic challenges appearing on the horizon with determination





Aigües de Barcelona is part of the **Veolia group** and, as such, it has a clear aim: **green transformation**. In line with the three commitments of **Veolia's GreenUp strategic plan (Decarbonisation, Regeneration and Decontamination)** and the multifaceted performance these involve, Aigües de Barcelona has also developed its own **accomplishment circle**:



...we continue to work to bring it into line with Veolia's GreenUp strategy

AB2030 strategic objectives

The **2030 Strategy** depends on three basic factors – **environmental, social and governance** – each with specific targets

In 2021, Aigües de Barcelona set out its **2030 Strategic Goals** with the aim of responding to the great challenges of the future, establishing clear guidelines for moving to a more sustainable, resilient model in line with the region's needs. Since then, **these goals have been adapted as the environmental, regulatory and socio-economic context has developed, incorporating new goals to meet emerging challenges.**

This updating process is now more necessary than ever because the context of drought; new European sustainability regulations; the new Double Materiality exercise begun in 2024 which will see the light of day in 2025; and **Veolia's GreenUp strategy; along with Aigües de Barcelona's ambition to generate a positive impact through anticipation and innovation,** will require an in-depth review of these goals in 2025.



Nowadays, each strategic target is defined based on **specific criteria** ensuring their coherence and effective implementation:

- **ESG criteria** from Aigües de Barcelona's 2030 Strategy.
- **Material aspects** identified in the Double Materiality analysis in 2022-2023.
- **Management systems** for which they have binding impacts.
- **Compliance with Environmental Taxonomy**, ensuring a contribution to the sustainability goals set by the European Union.
- **Relationship with Aigües de Barcelona's sustainable funding**, ensuring the integration of these goals into its responsible investment strategy.

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AB 2030
strategic goals



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ESG	GOAL	INDICATOR	2030 GOAL	STARTING POINT	2022	2023	2024
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	37%	38.4%	39.58%	41.46%
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% a year	62.69%	9.90%	757.00%	-29.00%
	To achieve 85.5% efficiency in the supply network by 2026	Technical hydraulic performance of the supply network	2026: 85.5% (base year 2020)	83.05%	83.78%	83.51%	85.26%
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 landfill or controlled deposit (base year 2020) ⁽²⁾	50%	0%	0%	0%	22.34%
		% increase in sludge used for energy (base year 2020) ⁽³⁾	35%	0%	0%	0%	0%
Circular economy	To convert WWTPs into eco-factories by 2030, depending on their technological capacities	No. of WWTPs converted into ecofactories (percentage depending on the possibilities for each WWTP) ⁽²⁾	ALL	2	3	3	3
Water (resilience)	To have 70% of the water in the Barcelona Metropolitan Area supplied from local resources	% of local resource (Llobregat basin + Besòs basin) compared to the total resources used for water supply	70%	67%	62%	61.52%	59.45%



ESG	GOAL	INDICATOR	2030 GOAL	STARTING POINT	2022	2023	2024
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%	24.48%	34.70%	53.21%	53.82%
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)	5.27%	7.44%	-8.29%	-15.22%
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)	Available from April 2022	85.70% 99.46%	100% 99.78%	100% 99.80%
Water (water quality)	To improve the public sensory perception of water	Public sensory perception of water quality (GESOP Omnibus survey)	2025 target: 10% increase (base year 2021) 2030 target: 20% increase	40.90%	44.50%	38.94%	39.00%
Climate neutrality	Annual increase of 4 centres with large visitor numbers offering tap water as first option	No. of centres with large visitor numbers offering tap water as first option	4 a year	1	17	10	4
Climate neutrality	Annual increase in the production of PWCs (positive water credits) from reclaimed water	Number of PWCs generated	2023: 5,129 2024: 5,129 2025: 10,911 2026: 16,548 2027: 18,799 2028: 19,925	-	-	5,129 ⁽⁵⁾	5,129

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(1) The total for the period represents an increase of 800.59, which is well above the 10% annual increase set as a target.
(2) Investments to develop these indicators have not been carried out as action to deal with the drought has been prioritised.
(3) Detailed information on the trend in this indicator is given on page 78.
(4) PFAS (sum): except for the Pous Estrella area (January 2026).
(5) The PWCs for 2023 have been increased pro-rata based on total generation for 2023 and 2024.
Provisional value calculated using the 2023 factors from the Catalan Climate Change Office's (OCCC) Guide for Calculating Greenhouse Gas Emissions, which will be updated when the new 2024 factors are published by the OCCC.



ESG	GOAL	INDICATOR	2030 GOAL	STARTING POINT	2022	2023	2024
Social commitment and 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	€1.9 M	€2.84 M	€2.53 M	€2.7 M
Social commitment and impact	To achieve 100% accessibility to customer service 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% Website 2024: 100%	25.0%	50.0%	50.0%	75.0%
		AA seal on the website (including customer area) and renewing the certificate every year		NO	YES	86%	76%
Social commitment and impact	To proactively give information on discounts to local organisations in district 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	Start	1	3	8
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%)	39.15%	40.32%	38.98%	40.91%
		Parity of women in technical positions (T1, T2 and T3)		35.48%	36.52%	35.05%	36.08%
		Parity in all governance bodies		49.00%	45.76%	38.10%	46.00%



ESG	GOAL	INDICATOR	2030 GOAL	STARTING POINT	2022	2023	2024
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	1.37	0.43	0.66	0.73
Complete well-being	100% implementation of smart working and well-being measures with everyone in the workforce who can enjoy them	% of workers in smart working	100%	67.41%	75.79%	90.35%	92.49%
		Employee satisfaction index (measured in climate surveys)	2030: 8	7.90	7.90	7.90	7.90
Social commitment and impact	To increase capacity to generate direct, indirect and induced employment through the company's own activity and the different programmes that promote employability	% annual increase in ABs capacity to generate direct, indirect and induced employment	2% a year (2020: base year)	12.58%	3.08%	17.10%	7.00%
		No. of workers taking part in employability promotion programmes	10% of workers	5.72%	6.68%	6.22%	10.63%
Social commitment and 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	59.95% (starting point for the implementation %)	16.53% (69.86%)	15.96% (81.00%)	6.20% (86.02)
		No. of use cases implemented and available to stakeholders based on the data ⁽²⁾	2021-2025: min. 3 cases/year 2026-2030: min. 5 cases/year	1	4	0	It has been absorbed by PERTE



ESG	GOAL	INDICATOR	2030 GOAL	STARTING POINT	2022	2023	2024
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	33.74%	41.20%	37.89%	37,07%
		% customers registered with OFEX – customer area (website)	2025: 50% 2030: 65%	34.55%	38.14%	41.98%	45,38%
		% digitised non-domestic contracts	2024: 45% 2027: 65% 2030: 75%	63.95%	63.63%	67.00%	69,84%
Talent	To make an annual R+D+I effort of at least €4.6M	€M a year allocated to R+D+I	Annual goal of at least €4.6M until 2030	€4.65 M	€4.849 M	€4.84 M	€5.37 M

(1) This goal has replaced the goal "To proactively detect 20% of homes in vulnerable situations" as this was initially established on the basis of using the Vulnerability tool, which it has not been possible to develop because we cannot access municipal social services data.

(2) This indicator makes no sense once PERTE has been awarded for digitisation as the vast majority of initiatives established based on the PERTE subsidy are data-based use cases (see pages 63 and 64).



ESG	GOAL	INDICATOR	2030 GOAL	STARTING POINT	2022	2023	2024
Value chain	To reach 80% of the total addressable purchase volume under sustainability criteria by 2030	% of purchases with sustainability criteria (base year 2021)	Annual target 2022-2027: 10% year-on-year increase Annual target 2028-2030: 5% year-on-year increase	39%	43.70% representing a 12% increase on the achievement in 2021	49.40% representing a 13% increase on the achievement in 2022	65.18% representing a 31.9% increase on the achievement in 2023
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	28	42	36	39



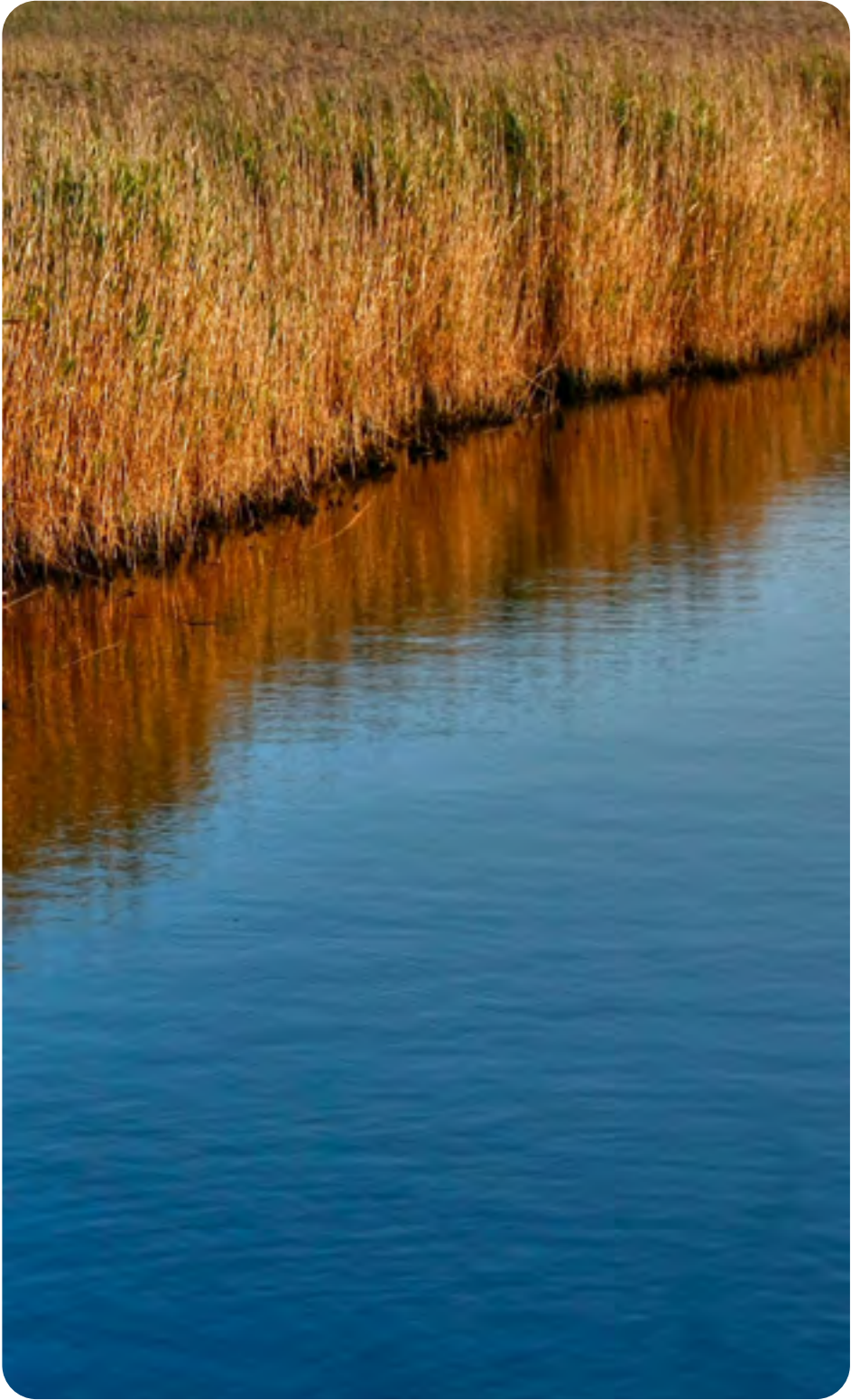
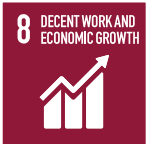
**Direct
impact**



**Direct
contribution**



**Complementary
contribution**



Committed to the SDG

01

In 2015, the United Nations set 17 **Sustainable Development Goals** (SDGs), broken down into 169 targets to be achieved by 2030. This set of goals provides a common framework for an integrated approach to the main global challenges that cuts across disciplines, in which the active cooperation of companies, governments and the public is essential.

In this context, we have established our contribution through three core actions that have an impact on several SDGs:

- **Local vision, global results:** priority strategies for Aigües de Barcelona that address *glocal* challenges – in other words, resolving global challenges based on local problems.
- **Specific solutions:** initiatives with clear, replicable solutions to face specific challenges.
- **Dialogue and cooperation:** joint work with other agents to maximise impact, directly or indirectly contributing to achieving the SDGs



ESG impact

Beyond water management

We work actively **with the different stakeholder groups** to provide real solutions to environmental, social and governance challenges. This challenge not only drives us to generate shared value, it also defines our essence. **Our mission goes beyond guaranteeing an efficient service and responsible water management; we aspire to contribute to the sustainable development and well-being of society.**







In 2024, the company has reinforced this vision with a **rigorous analysis of its socio-economic, social and environmental impact**, highlighting the initiatives that contribute to value creation and the sustainability of the region.

01





Value creation 2024

 Econòmic	 Social	 Workers	 Customers	 Environmental	 Governance
Directly generated economic value: €596.0 M	€2.7 M aimed at making a social contribution	95.0% of our team on permanent contracts	1,314,997 customers in 2024	€78.9 M in measures for the environment	39 co-creation processes with stakeholders
Distributed economic value: €520.2 M	187 organisations have benefited from our help, with an impact on more than 300,000 citizens	89 measures aimed at providing a work-life balance	Satisfaction index: 7.72	Network performance: 85.26%	734 of our stakeholders consulted on the most important issues (double materiality exercise)
Local purchasing: 72.0%	We have given support to 209 social initiatives in areas like education, health, awareness-raising and local development	More than 43,800 hours of training (36.18 hours per person) in 2024	64,637 on the social tariff (€11.1 M)	Water reclamation: 43.33 hm³ in 2024; 59% of this was used to be treated for drinking water	50% of the Board of Directors made up of women
65.18% of purchases under sustainability criteria	We have given support to 209 social initiatives in areas like education, health, awareness-raising and local development	Young talent: 46% of new recruits are young people aged under 30	Omnichannel: 7 coordinated customer service channels	5,129 PWCs (Positive Water Credits) generated	Integrated Management System based on 14 Spanish and international standards
5 ESG indicators associated with sustainable funding	ONA programme to improve employability and job-finding in 5 municipalities, with more than 200 participants	Firm commitment to a preventive occupational health and safety culture	Inclusion and diversity: 6 languages and multiple mechanisms to improve service to people with disabilities	64.96% of waste recovered at WWTPs and 97.54% at DWTPs	The continuous improvement process for Due Diligence has been implemented in line with the United Nations guiding principles on human rights
	6 volunteering initiatives with the participation of 61 volunteers , benefiting 68 people	2.89% pay gap between men and women	New digital tools , such as the WhatsApp Business, updating the app and implementing a new CRM in 2025	Our carbon footprint was 113,968.15 t of CO₂ eq (scopes 1, 2 and 3)	
	41,759 children and young people have taken part in the Museum of Water's school education programme (27,021 in person and 14,738 remotely)			We avoided the emission of a total of 14,640.61 t of CO₂ eq in 2024	
				Maximum quality guarantee: more than 500,000 analytical tests a year	



Socio-economic impact

Aigües from Barcelona plays an essential role in the economy and society, not only through its essential service supplying water but also through its contribution to the GDP and to creating jobs.



The Integrated Social Value Calculation (ISVC), carried out in cooperation with independent experts (Valora) based on international input-output methodology, makes it possible to measure this output on different levels:

- **Wealth generation capacity/Impact on GNP**
- **Employability**

We calculate this impact for different geographical scopes: Spain, Catalonia and the metropolitan area of Barcelona. The total impact also takes into account the direct impact (Aigües de Barcelona), the indirect impact (Aigües de Barcelona's suppliers) and the induced impact (Aigües de Barcelona's value chain).



Wealth generation capacity through Aigües from Barcelona's activities

For every 195 litres of water delivered, we contribute by generating 1 euro of wealth in society

Spain

913.22
million euros
0.06%
of GDP

MILLION EUROS

491.92 Direct wealth
241.14 Indirect wealth for the supply chain
180.16 Induced wealth along the whole value chain

Catalonia

800.09
million euros
0.25%
of GDP

MILLION EUROS

391.10 Direct wealth
232.82 Indirect wealth for the supply chain
176.17 Induced wealth along the whole value chain

Barcelona Metropolitan Area

722.90
million euros

MILLION EUROS

379.26 Direct wealth
189.66 Indirect wealth for the supply chain
153.98 Induced wealth along the whole value chain



Impact generated by the company's employment-related activity

Spain

9,411.55

Full-time workers

0.04%

of all employment

1,203.99

direct company employees

6,928.35

indirect jobs in the supply chain

1,279.21

jobs induced along the entire value chain

Catalonia

8,231.88

Full-time workers

0.21%

of all employment

1,203.99

direct company employees

5,676.07

indirect jobs in the supply chain

1,351.82

jobs induced along the entire value chain

Barcelona Metropolitan Area

7,694.20

Full-time workers

1,203.99

direct company employees

5,275.62

indirect jobs in the supply chain

1,214.59

jobs induced along the entire value chain

For every 18.92 million litres of water delivered, we generate one full-time job

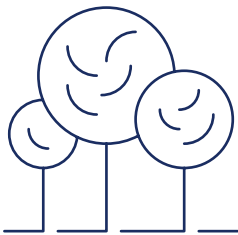


Environmental
impact

Environmental sustainability is a key factor in Aigües de Barcelona's strategy. The company's goal is to **achieve climate neutrality and minimise its environmental footprint**.

During the 2024 financial year, the company invested **50.6 million euros in measures aimed at the environment** and it was also faced with a total of **28.3 million euros** in various costs with the aim of providing protection and improvement in this area.

It must be stressed that in investment planning, although the needs of the service are always considered, preference is given to initiatives contributing to the achievement of environmental goals.

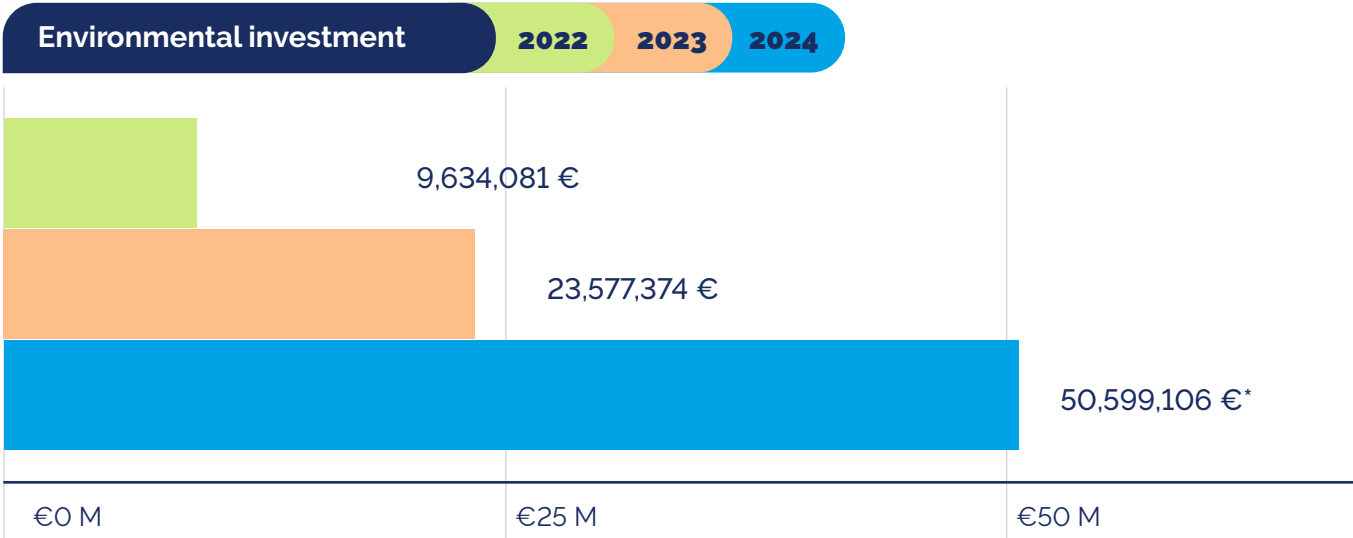


The impacts sought for Aigües de Barcelona's investments:

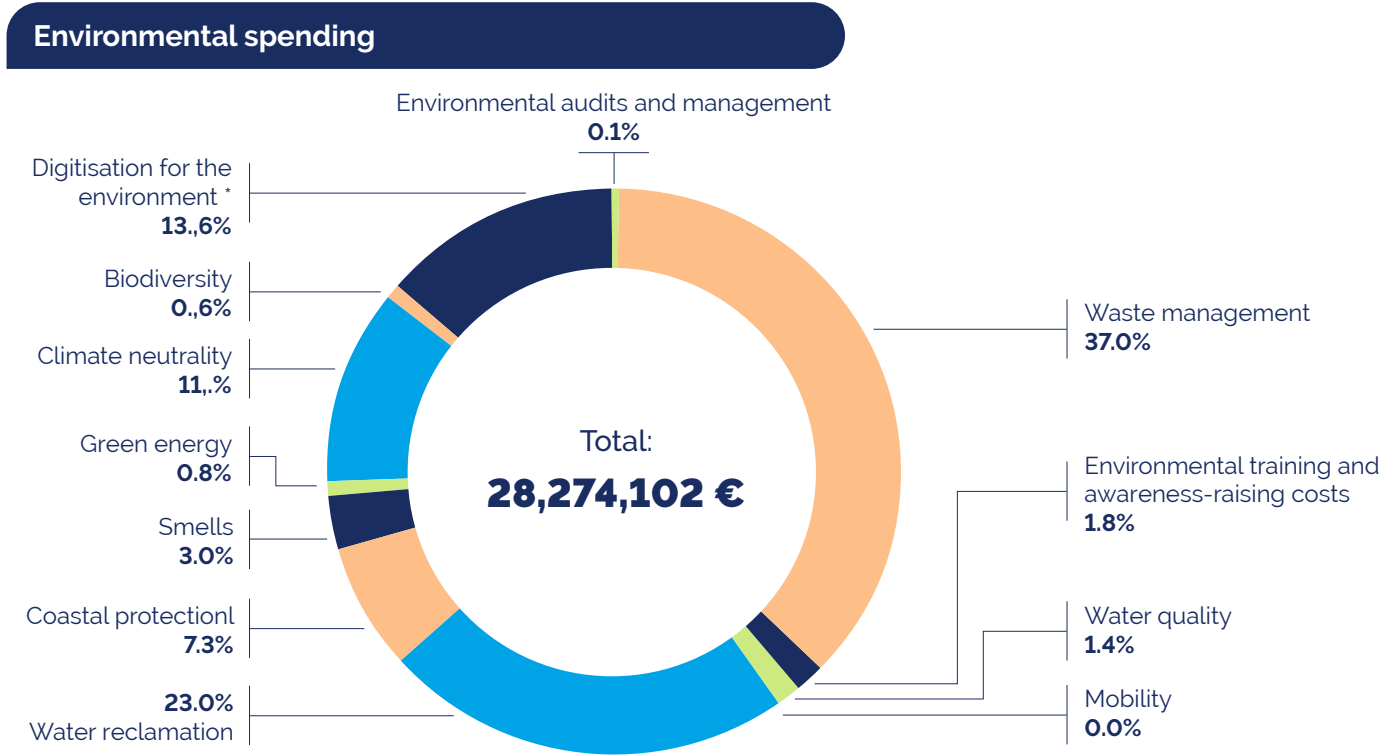
- Reducing the carbon footprint and the water footprint.
- Reducing our own emissions.
- Increasing renewable energy production.
- Increasing waste recovery.
- Energy saving.



During 2024, the volume of investment has very significantly increased, mostly because of actions resulting from the drought



(*) Includes investments in PERTE RESSONA (€1.59 M) partially subsidised by the Ministry for the Green Transition and the Population Challenge (MITERD) in works to expand the Besòs DWTP (€9.8 M) 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.



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

Calculation of the integrated social value of environmental action

Environmental 	Wealth generation Millions of euros	Direct	78.37
		Indirect	23.76
		Induced	15.22
		Total	117.35
Job creation Full-time workers		Total	1,106.48

(*) Calculated for the geographical area of Catalonia.





Social impact

During **2024** we allocated **2.7 million euros** to society (initiatives coming under LBG methodology) in **educational and environmental awareness-raising measures, local development and support for vulnerable citizens in the Barcelona Metropolitan Area.**

Aigües de Barcelona uses the **international LBG – London Benchmarking Group – standard** to measure its social contribution, as well as carrying out the social accounting for the projects it carries out for the community using this proven, rigorous methodology.



During **2024, 187 organisations benefited from our social contribution**



Our social commitment has given rise to **209 initiatives, reaching more than 300,000 citizens**

01

Social contribution (€M)*			
	2022	2023	2024
Social contribution according to LBG	2.8	2.5	2.7
Sponsorships	0.6	0.7	0.6
Own and other projects	2.2	1.8	2.1

(*) Sums accounted for in money, working time, kind and management costs.
The increase in own and other projects is due to new projects being included in the new social action plan, while the reduction in sponsorship contributions corresponds to a change of strategy, prioritising social projects with an impact on the region.

Calculation of the integrated social value of the social action*

<div>Social action</div> <div></div>	Wealth generation Millions of euros	Direct	2.56
		Indirect	0.57
		Induced	0.18
		Total	3.31
	Job creation Full-time workers	Total	64.92

(*) Calculated for the geographical area of Catalonia.



Active citizenship and sustainability

At Aigües de Barcelona, we understand that making a social contribution does not just mean managing the essential resource of water responsibly. It is also about **preserving the environment we operate in and putting both the public and our workers at the centre** of our activity.

This vision translates into **a broad programme of social action and awareness-raising with a direct impact on the environment**. Our aim is to support and protect groups in vulnerable situations while at the same time educating people and raising awareness about the importance of responsible water consumption and the effects of climate change.





02

Commitment to the environment



Xavier Bernat.
Aigües de
Barcelona
Sustainability
Manager

"

As far as water, 2024 was a year marked by drought. A drought that has turned into the longest and most severe since water records first became available. Faced with this incredible reality, Aigües de Barcelona has worked to adapt its strategy and actions throughout the year with the greatest of speed and rigour. This intense adaptation has been done in collaboration with the Government of Catalonia, the Metropolitan Area of Barcelona and considering all water uses and users. As a result of this multi-faceted vision, solutions have been implemented to overcome the drought as well as ensure structural sustainability of our integrated water service, which has been structurally punished throughout the metropolitan area by the climate emergency and resource scarcity. Thus, environmentally-speaking, the company has mainly focused its efforts on adapting to climate change, one of the cornerstones for work under the Aigües de Barcelona Climate Action Policy.

Some of the adaptation actions carried out by the company are quite noteworthy, including the 43 hm³ of reclaimed water, the continuity in the preparation of the metropolitan reclaimed water framework plan, and the work to enhance the efficiency of the metropolitan drinking water network. As concerns climate change, the company has become the first water utility company in the world to have its Net Zero goals aligned with the global warming limit of 1.5°C, pursuant to the Science Based Targets Initiative. This milestone guarantees that the work to be done to reduce emissions is aimed at the planet's needs. Despite the increase in greenhouse gas emissions experienced in 2024, mainly caused by the actions required due to the drought, the company has continued to design and innovate with actions aiming to reduce emissions, such as decarbonisation in the value chain, reducing nitrous oxide emissions, environmental improvements at worksites, etc.

At the heart of the energy transition, photovoltaic generation capacity has doubled compared to 2023, thus we are moving towards energy self-sufficiency year after year. In terms of biodiversity and natural capital, progress has been made in the materialisation of biodiversity plans for sensitive facilities and innovation in the naturalisation of spaces. As concerns training and implication, work has been intensified with stakeholders to recognise the value of water and activate collective climate work.

In the area of digital solutions, 2024 was a key year for the PERTE Ressona project, funded by the Spanish Ministry for the Ecological Transition and Demographic Challenge through NextGen PTRR funds and co-financed by the Barcelona Metropolitan Area in coordination with the Catalan Water Agency. With a total implementation budget of 18 million euros and through digital transformation, this project promotes the improvement of sustainability and resilience of all stages of the urban water cycle in metropolitan Barcelona. The Ressona PERTE is therefore a core project that responds to the environmental challenges associated with the water cycle all while invigorating socio-economic mobilisation and encouraging the emergence of digital technology and new knowledge in the metropolitan area.

Finally, I believe it is important to highlight the commitment of the company and our internal talent in facing the great environmental and climate challenges of 2024. Along with our collaborative work with government agencies and all other stakeholders, this commitment has made it possible to achieve everything detailed in this chapter in a solid manner and with an open mind. Proof of the relevance of the environmental impact by Aigües de Barcelona is the 78.9 million euros that the company dedicated in 2024 to this area, 48.8% more than the resources allocated in the previous year.

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Climate change is still one of the big current challenges and the problem is becoming increasingly obvious and urgent.

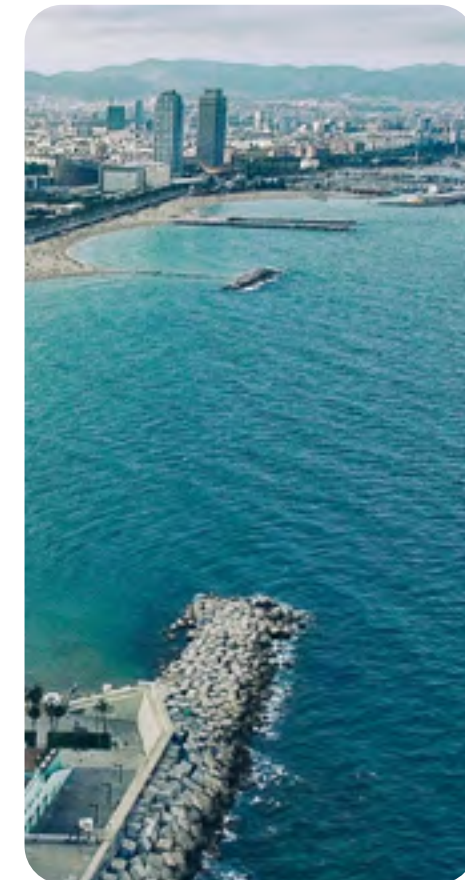
In Catalonia in 2024 we now talk not only about climate change, but also about **climate crisis**, with impacts that directly affect our everyday lives. The combination of decades of increasing greenhouse gas emissions and extreme weather phenomena has put the region in a situation that requires careful, responsible management.

After a 2023 that became the second warmest year ever in Catalonia, and also the driest along the coast and coastal area, it seems that, although the situation in 2024 has not been so extreme, **drought continues to be a threat for the region**. The characteristics of the Mediterranean climate, with irregular rainfall and increasing temperatures, together with the limited capacity of the rivers in inland basins and the increase of demand for water require a collective effort to ensure the sustainability of the resource.

In this scenario, we need to promote a **change in the model for managing water and natural resources**. The climate crisis requires an effective coordinated response by authorities, businesses and the public to ensure more efficient, sustainable use of water resources to preserve the environment for future generations.

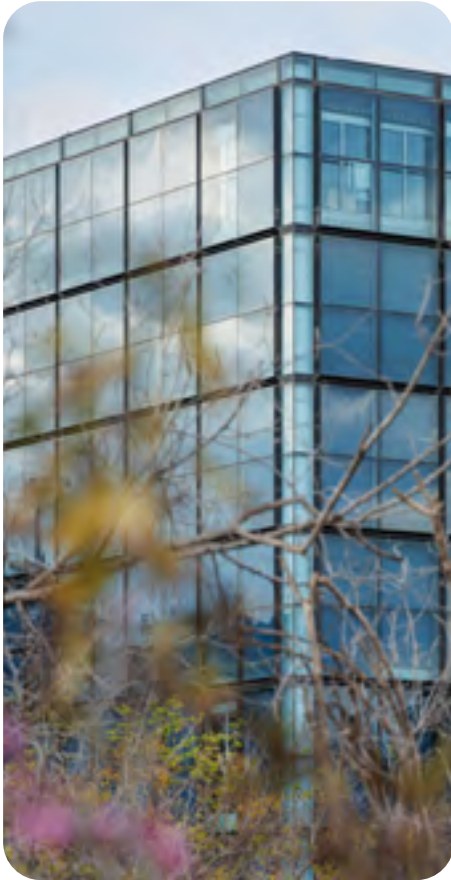
The current context raises new water cycle management challenges conditioned by factors such as climate change, scarcity of resources, technological development and the energy transition

Aigües de Barcelona has carried out an exhaustive analysis of the environment to identify the risks that could compromise the continuity and quality of the service and the opportunities making it possible to move forward towards a more resilient, efficient, sustainable model.





Risks and challenges
of the present and
future



Threats



Scarcity of water resources: this has consequences for the availability and quality of water, increased desertification, changes to ecosystems and wetlands and increased tensions between sectors for the use of water (energy, irrigation, domestic, industry, etc.).



Impact of climate change on infrastructure: high-intensity atmospheric events can cause significant damage and significantly disrupt services in highly localised areas.

Opportunities



Alignment and positioning towards public policies and catalytic commitments for more sustainable cities, seeking the close involvement and action of the general public (air quality, environmental quality, shared use of public spaces, conservation and creation of biodiversity, circular economy, transparency, etc.).



Uses of reclaimed water: water shortage situations, levers in the European and Spanish circular economy strategies, climate emergency, etc.



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



Aigües de Barcelona wants to contribute to the resilience of cities by promoting sustainable urban solutions such as reclaimed water



The drought: an urgent priority and a global challenge





David Lozano.
Head of Major Works – Asset Management

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The persistent drought that has affected Catalonia over the last three years has highlighted the need for alternative resources to guarantee the water supply, and reduce dependence on rainfall.

This context reaffirms the importance of the strategy adopted years ago by the company based on the regeneration of treated water to turn it into a resource suitable for drinking water. The effectiveness of this commitment has been demonstrated at the most critical times throughout the drought, when the water reclaimed at the Baix Llobregat water regeneration station has come to represent up to 50% of the water treated at the Sant Joan Despí DWTP.

In addition to the operational challenges, the drought has been an opportunity to promote new infrastructures that strengthen the resilience of the system and increase the availability of resources. This year, the new La Estrella DWTP will begin operating in the area around the Llobregat River. This will allow up to 1 m³/s of groundwater to be treated with the highest quality guarantees. At the same time, major work is being carried out at Besòs to expand the Besòs DWTP, which will increase its treatment capacity by 600 l/s with



additional water from new wells, the Rec Comtal and the river itself.

Despite the recent increase in water reserves in our reservoirs, decisive investment continues to be necessary in treatment and distribution infrastructures in the Metropolitan Area in order to handle future episodes of scarcity. To this end, it is essential to consolidate regeneration as a strategic resource, maximising the potential of the Besòs WWTP and replicating the successful model developed at Llobregat.

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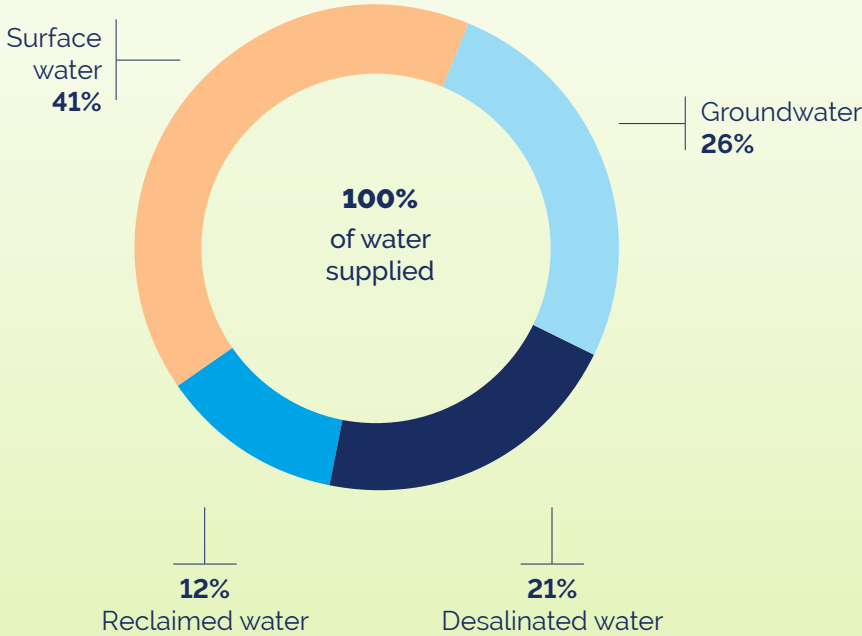
At Aigües de Barcelona, we continue our commitment to the diversification of water sources to ensure water resilience in the metropolitan region. **The use of alternative resources**, such as reclaimed water and desalinated water, **is essential to minimise the impact of drought and ensure stable supply**.

In 2024, more than **30% of the water supplied came from alternative sources**, distributed differently compared to previous years: **reclaimed water accounts for about 12%, while desalinated water represents 21%**. These changes correspond to the adjustment in water management considering the drought and variable climatic conditions.

The public have also continued to make an effort to reduce water consumption, which has become consolidated below **100 litres per person per day**, a key target for the sustainability of the system. Meanwhile, the total volume of water delivered, **has reduced to 178.07 hm³**, compared to 186.36 hm³ the previous year.

This new scenario reinforces the need to continue investing in infrastructures and technologies that make it possible to optimise water resource management, with a clear commitment to regenerating and reusing water as key solutions for the future of metropolitan supply.

Origin of water supplied



The combination of reclaimed, desalinated and groundwater makes it possible to establish a more resilient supply model, guaranteeing public water supply with sustainability and efficiency criteria

Drought: framework of regulations and powers

The European, Spanish and Catalan legal framework establishes the measures necessary to protect water resources, mitigate the effects of drought and guarantee an adequate water supply with health guarantees. In Catalonia, these regulations take the form of the **Special Action Plan in situations of alert and possible drought (PES)** for the inland river basins of Catalonia, approved by the Government of Catalonia under Agreement GOV/1/2020. This plan determines the levels of drought – alert, exceptional measures and emergency – and, in areas governed by reservoirs, adds three sublevels of emergency (I, II and III).



On 6 March 2023, the Catalan Department of Climate Action, Food and the Rural Agenda, under Resolution ACC/747/2023, declared the beginning of a state of exceptional measures due to the drought in the Ter-Llobregat Reservoirs operational unit. These reservoirs are the essential source of water supply in Barcelona and its metropolitan area. 2024 began with this unit in a state of exceptional measures and water reserves at 17.26% of maximum capacity on 1 January 2024. Considering the lack of rainfall, it moved into a state of emergency on 1 February (Resolution ACC/220/2024).

The various episodes of rain during the spring led to a gradual recovery of the volumes of water stored in the reservoirs of the Ter-Llobregat region. On 8 May 2024, the region went back into a state of exceptional measures (resolution ACC/1608/2024) and later on 25 June 2024, the Department of Climate Action declared the end **of the state of exceptional measures and the beginning of a state of alert due to drought** for the Llobregat Reservoirs, Ter Reservoirs and Ter-Llobregat Reservoirs operational units under Resolution ACC/2311/2024.

Later, on 8 October 2024, the new Government of Catalonia announced different measures, including a calendar with actions to be carried out to allow Catalonia to have more water available by 2030. These include an **increase in reclamation, better use of water in the Besòs basin and treatment improvements in the Llobregat basin**.

Actions carried out in 2024 and in the future:

2024 was marked by the **continuing drought scenario** which required immediate measures and structural actions to ensure the resilience of the water supply system in the metropolitan region. Aigües de Barcelona has worked hard to optimise water resources, strengthening the existing infrastructures and promoting new solutions to mitigate the effects of the lack of rainfall.





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 2024, Aigües de Barcelona reclaimed **43 hm³ of water**, of which 59% was used to produce water to be treated for drinking.

Reclaimed water is pumped from the Baix Llobregat WRP (Water Reclamation Plant) at the Baix Llobregat ecofactory upstream to Molins de Rei, where it is mixed with the water in the river and then collected and treated for drinking at the Sant Joan Despi WWTP (Wastewater Treatment Plant). This process makes it possible to close the urban water cycle and optimise the available water resources.

In addition, in October 2024, preliminary works began for the construction of a new WRP at the Sant Feliu de Llobregat ecofactory as an emergency project to increase the availability of reclaimed water in the Llobregat basin.

Actions to reuse reclaimed water have been stepped up

Llobregat area

Among the actions included in Appendix 2 of Act 9/2023, in 2024 work began to connect the wells and activated carbon filters at the Sant Joan Despi DWTP. The expansions of treatment at L'Estrella DWTP continue, and work has begun to build a new field of wells in the municipalities of Santa Coloma de Cervelló, Sant Feliu de Llobregat and Sant Joan Despi.

The expansion of L'Estrella DWTP with reverse osmosis membranes and activated carbon makes it possible to use all licensed groundwater resources – up to 1,000 l/s. In addition, a plan has been drawn up to expand the reverse osmosis facility at the Sant Joan Despi DWTP with the aim of improving the quality of the treated water and improving the system's resilience to pollution or adverse conditions.

Besòs area

In 2024 work began to expand the Besòs DWTP, which will make it possible for it to produce three times more water, up to 800 l/s. This expansion is based on incorporating new wells at Montcada and collecting surface water from the River Besòs.

The study of alternatives for the new WRP at the Besòs DWTP has also begun. This will allow water to be reclaimed and pumped upstream to be treated for drinking at a new DWTP, following the model successfully implemented on the Llobregat. This WRP is intended to have initial production capacity of 2,000 l/s and will include treatment with membrane bioreactors (MBRs).

Operational plan in the background

Aigües de Barcelona has a Drought Operational Plan (POSAB) to coordinate actions with the competent authorities and offer support to local councils during droughts.

In 2024, pressure was regulated in areas like Begues and Sant Just Desvern coinciding with the Emergency I phase declared in February, under PES and POSAB. This measure was maintained until May, helping keep the supply under 200 l/s, as established by the PES depending on the applicable drought phase and strengthening efficient water supply management in a situation of structural drought.





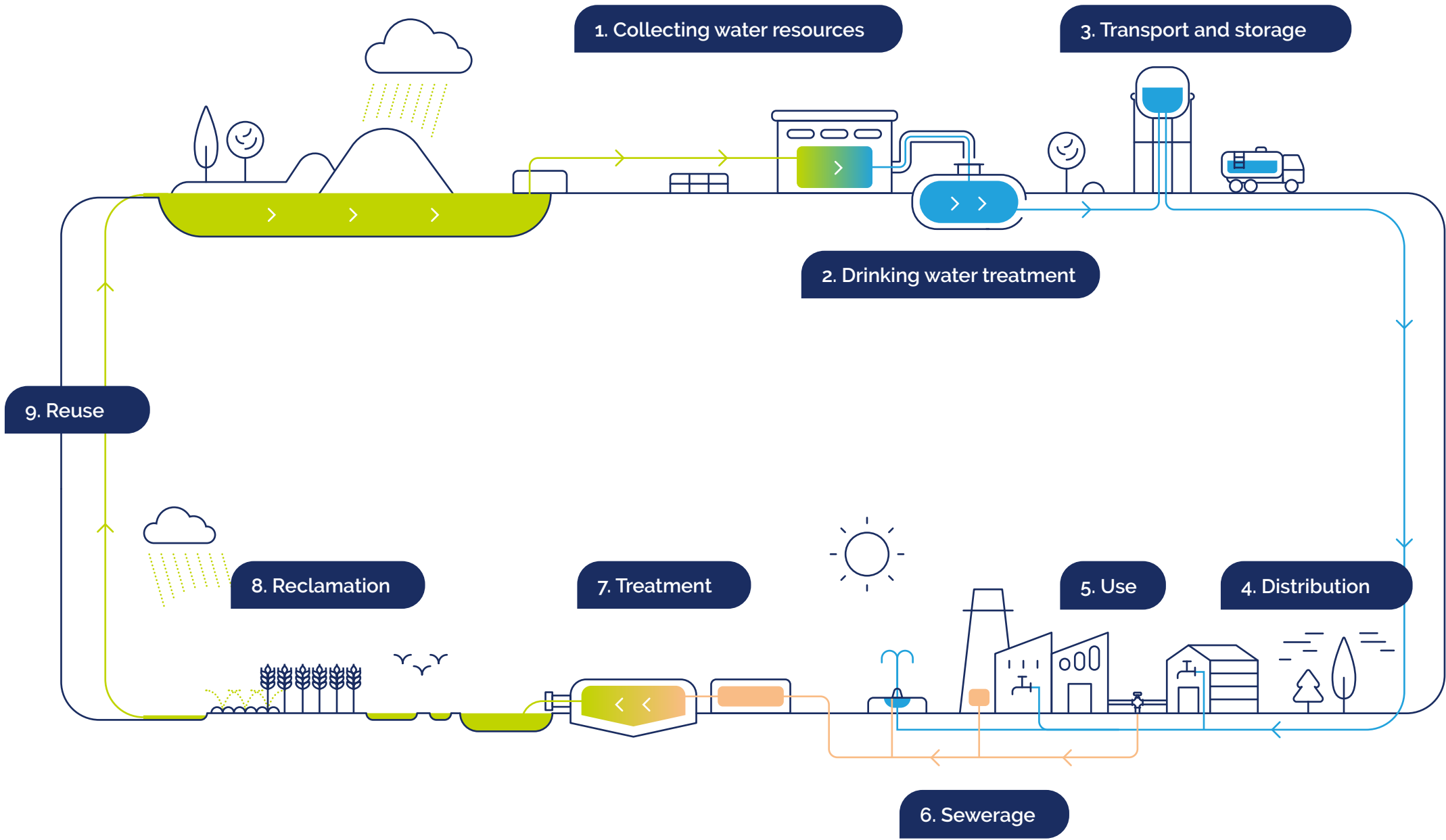
Excellence in the integrated water cycle



02

Our public/private management model ensures **a safe, quality water supply for the whole Barcelona Metropolitan Area.** This model is an international reference in integrated water cycle management, committed to ethical, transparent, sustainable management.

The integral water cycle:
a management of maximum rigor



Aigües de Barcelona is committed to reclaimed and reused water

USES

Environmental

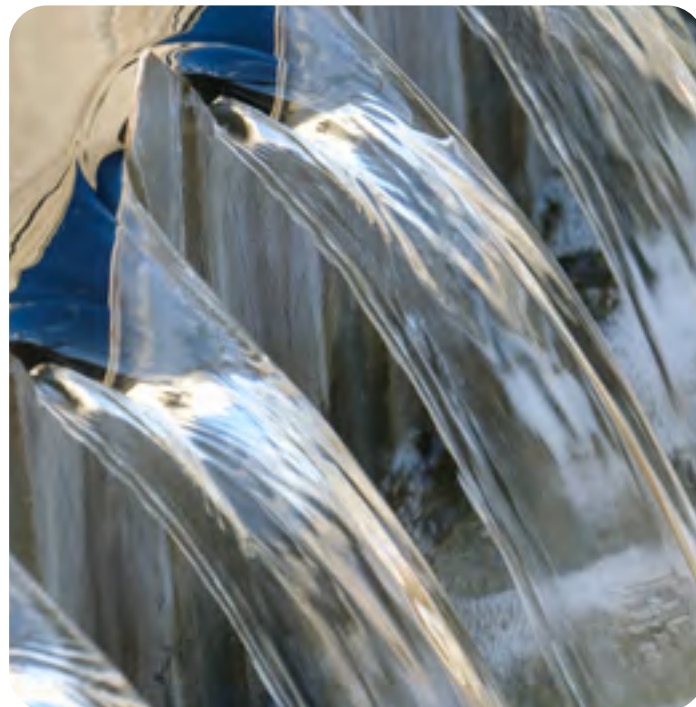
Urban and leisure
(watering streets, parks, etc.)

Agricultural

Industrial



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**. In a context of climate change and water shortage, the company has stepped up its commitment to reclaimed water, incorporating it as a strategic solution to strengthen the region's water resilience.



This management is carried out via a network of the latest infrastructures making it possible to optimise operational efficiency:

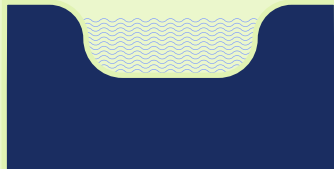


Collection

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 periods 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 sources

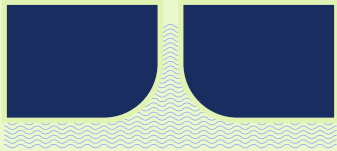


Llobregat river basin: the water taken from this source is highly mineralised and contains organic and inorganic micropollutants. It is transformed into drinking water through intensive, sophisticated treatment at the Sant Joan Despi and Abrera* DWTPs.

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

River Ter basin: the water is treated for drinking 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.

Underground sources



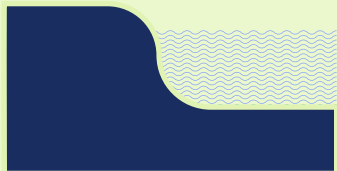
Vall Baixa and Llobregat Delta aquifer: the main collectors where water is drawn from this aquifer are the **Cornellà Wells**. The water collected from this aquifer is made fit for drinking at Sant Joan Despi DWTP, where state-of-the-art treatments and technologies are applied, such as ozone, activated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

The water from the **Estelles Wells** in Sant Feliu de Llobregat is currently treated at L'Estrella DWTP. L'Estrella DWTP is planned to come into operation in 2025, with expanded treatment capacity and more advanced treatment technology using activated carbon and reverse osmosis. This is especially focused on eliminating organic pollutants from underground resources.

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 using a reverse osmosis filtration stage combined with a stripping stage.

Marine sources



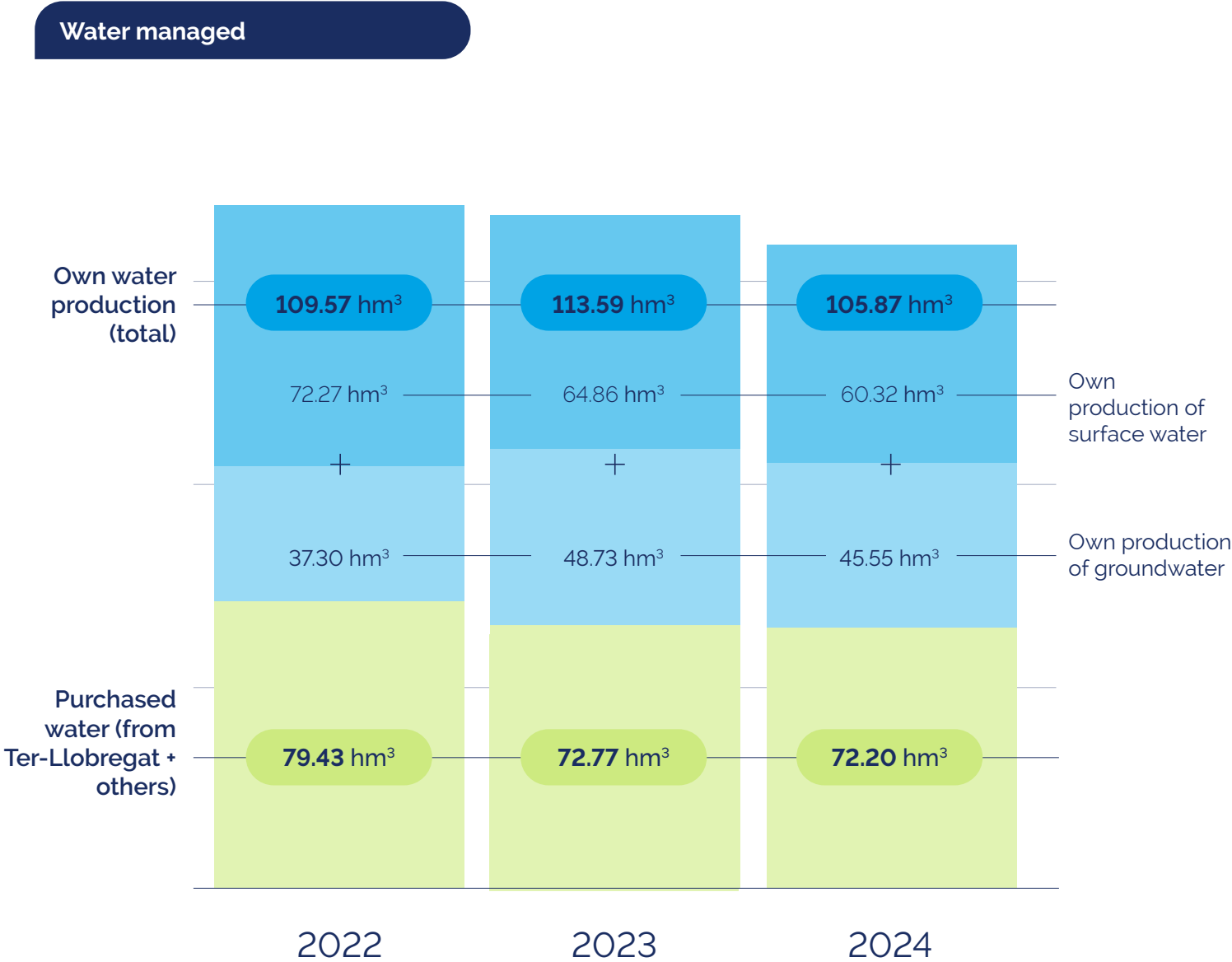
Llobregat Sea Water Treatment Plant (SWTP): in order to be able to respond to the demand for water at times of low reserves in the reservoirs, this facility is used to carry out a desalination process on sea water. The intake of water from this facility increases gradually as reservoir levels fall and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

(*) 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 Despí, DWTP Besòs, La Llagosta and Les Estrelles plant) is always changing, which means they need to **use innovative technologies** to ensure quality and safety.



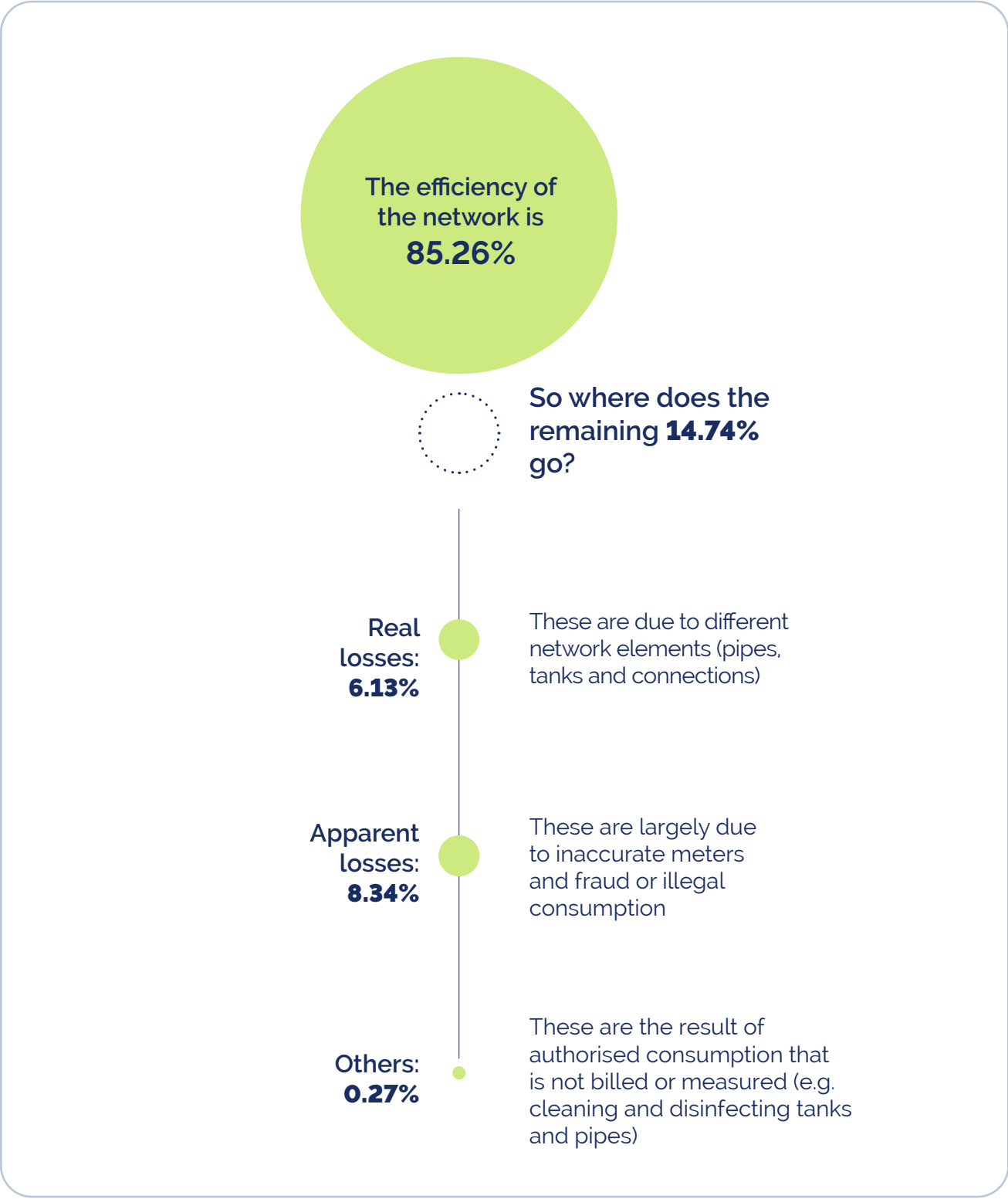


Transport and storage

After the drinking water treatment process, the water is transported in an **efficient 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 transport is via pipes and pumping stations that get water to the points of consumption

To ensure a stable, continuous supply, the water is stored in big tanks strategically located in higher areas of the region. This makes it possible to make use of gravity, optimise distribution and reduce dependence on constant pumping.

An **efficient distribution network is fundamental for managing this resource sustainably**, preventing unnecessary loss and ensuring responsible water management.



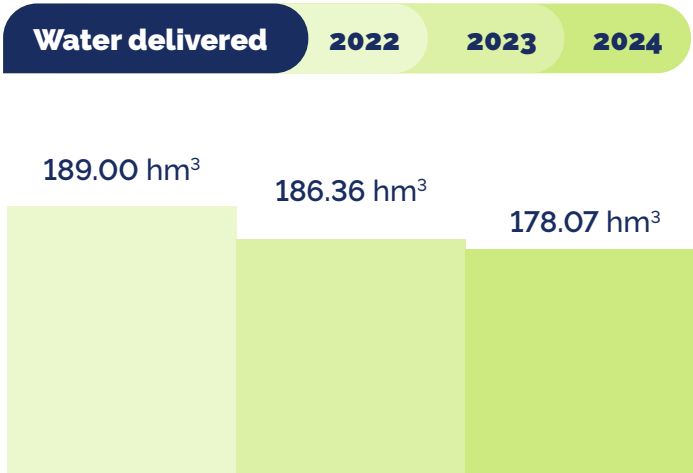


Smart distribution

The **Operational Control Centre** continues to be a key element in efficiently managing the supply network. This facility continuously monitors the essential parameters for ensuring water supply at the right quality and pressure all year round. **Quality control** is carried out throughout the integrated water cycle, from collection to distribution to homes, ensuring compliance with the most demanding health standards.

To reduce water losses and ensure more efficient supply, work has been done to improve the technical performance of the water network, which reached 85.26% in 2024, an improvement on the previous year. Various initiatives have made this progress possible:

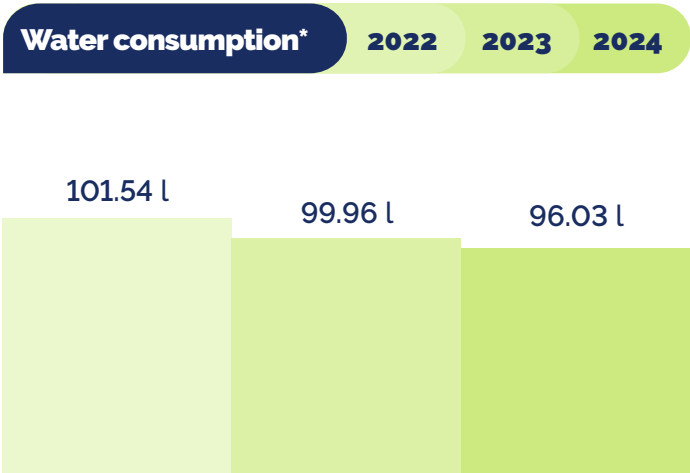
- **Early leak detection**, with advanced network control and monitoring technology.
- **Renewing and optimising supply pipes**, with investments in strategic stretches for reducing water losses.
- Installing items to **measure consumption**.



Domestic consumption

We manage an essential resource that is scarce in the Mediterranean context, **ensuring that the water reaching homes far exceeds the health standards** laid down by the World Health Organisation, the European Union and the Spanish authorities.

A joint effort between the company and the public in reducing water consumption has given notable results. **Average consumption per person per day in the Barcelona Metropolitan Area has dropped to 96.03 litres in 2024**, consolidating the region as one of the urban areas using water most efficiently anywhere in Europe.



(*) Domestic water consumption per person per day in the 23 metropolitan municipalities: 96.03 l



Sewerage

The wastewater generated by thousands of points of consumption, as well as rainwater, is collected by the **sewerage network**. This network takes the water to treatment plans, where it is processed to guarantee its quality before it is returned to the natural environment or reused for other purposes.



Treatment

Water treatment is the process of **removing polluting substances and waste** present in used water. This process is essential before reintroducing it into the environment or subjecting it to reclamation treatment, which will allow it to be reused and optimise water resources.

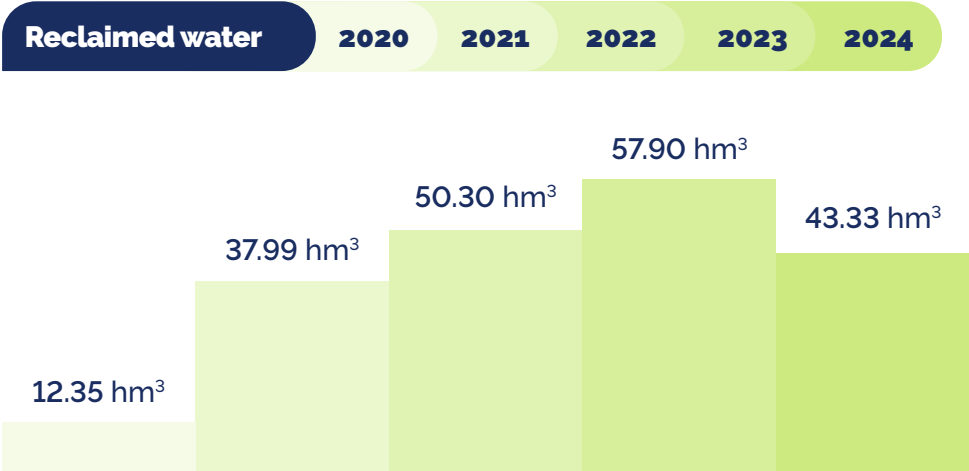


Reuse for various purposes or return to the natural environment

Water reuse is an **essential strategy for sustainably managing water resources and preserving aquatic ecosystems**. This process makes it possible to reduce the pressure on natural water sources, ensuring its availability in a context of climate change and increasingly recurrent episodes of drought.

The **way to reusing water consists of two fundamental steps: treatment and reclamation**. Reclaiming water consists of subjecting treated water to additional treatment to ensure its quality and safety for various uses. This reclaimed water can have environmental, agricultural or industrial uses as well as being returned to rivers and aquifers to help recharge them naturally and make the water cycle sustainable.

In 2024 **the volume of reclaimed water was 43 hm³**, 25% less than in 2023. The reasons for this reduction were the rain that fell in spring and autumn, reducing the need to use reclaimed water; and the reduction in production capacity caused by maintenance carried out on the WRP-WWTP that could not be carried out in the previous two years because of the importance of this resource and the impossibility of taking the facility out of service. Despite this, **water reuse continues to be a fundamental tool to increase water resilience and mitigate the effects of climate change**.

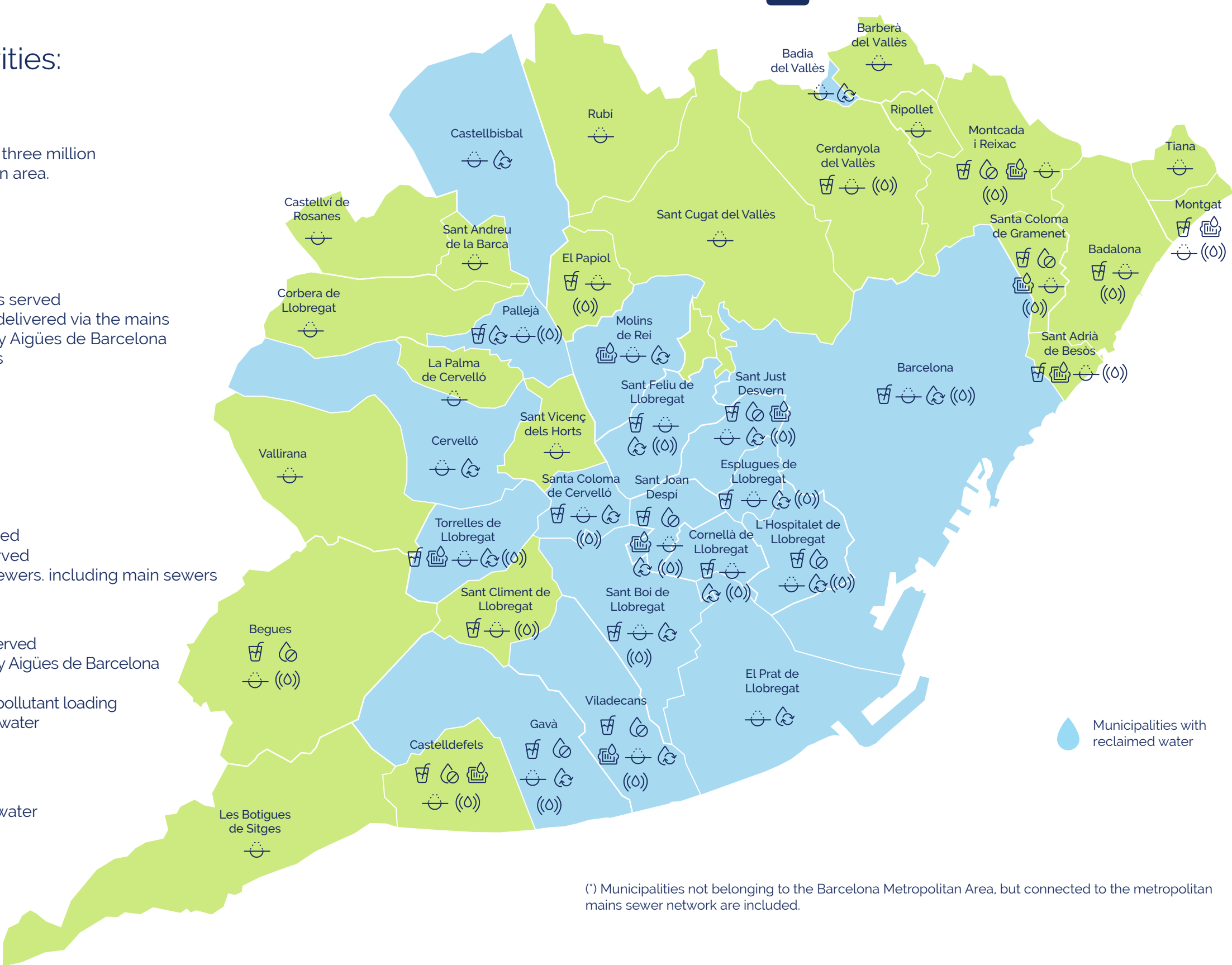




Aigües de Barcelona's activities: management and service

At Aigües de Barcelona we supply water to nearly three million people in the city of Barcelona and its metropolitan area.

Drinking water		23 municipalities 3,030,872 inhabitants served 178.07 hm³ of water delivered via the mains 4 DWTPs operated by Aigües de Barcelona 4,762.30 km of mains 84 tanks 74 pumping stations 142 regulating valves
Water for non-drinking uses		9 municipalities
Sewerage		11 municipalities served 439,518 residents served 1,277 kilometres of sewers, including main sewers
Treated water		40 municipalities* 3,449,393 residents served 7 WWTPs operated by Aigües de Barcelona 40 pumping stations 5,742,180 equivalent pollutant loading 245.21 hm³ of treated water
Reclaimed water		18 municipalities 43.33 hm³ of reused water
Remote metering		23 municipalities 86% of customers



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



Responsible, efficient management of water resources

Faced with the effects of climate change and the drought on the inland river basins of Catalonia, Aigües de Barcelona has promoted a **strategy to ensure a stable, sustainable supply in the metropolitan area**. This commitment is based on the diversification of sources, the efficiency of the network and water reuse, with the aim of strengthening the system's resilience.

The reclaimed water has been established as a **key solution for increasing available resources and reducing pressure on reservoirs**. Despite a slight reduction in the volume reclaimed in 2024 because of the rain, this resource continues to be essential for moving forward towards water self-sufficiency.

Apart from this, various **measures have been carried out to improve the efficiency of supply and reduce water losses from the mains**. The **T2O quiet networks project** has been one of the most outstanding initiatives in this respect, making it possible to reduce the pressure oscillations and hydraulic shocks that can break pipes. In addition, **advance leak detection technologies have been implemented, such as inspection with helium gas and Xylem's SmartBall technology**, making it possible to identify losses inside pipes very accurately. In addition, **Syrinx Pipeminder and Aquarius Spectrum** have been deployed, capable of detecting anomalies using sound and pressure and providing more proactive mains maintenance.





Digital innovation for efficiency



Maria Josep Batalla.

Head of Operations at Besòs – Proximity Operations Manager

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In an environment of structural water scarcity, implementing efficient water management policies and practices to ensure sustainable and responsible use of a scarce resource becomes even more strategic.

To achieve excellence in efficient water management, the Proximity Operations Department is working to improve hydraulic efficiency, making progress to equip the network with sensors, to implement technological solutions and make intelligent use of data to have real-time information and intervene in the management of the event as quickly as possible. In this regard, the initiative this year to deploy remote reading with smart meters has continued to be implemented, which allows real-time consumption data to be available.

To improve hydraulic efficiency, we work on actively searching for leaks in the network. It is worth highlighting that we carry out preventive leak search tasks in those sectors where lower hydraulic efficiency is registered, highlighting the use of helium-based leak search equipment along with the permanent prelocators installed. In addition, the permanent monitoring of the minimum night-time flow and improvements in the generation of automatic alarms allows us to detect leaks automatically.

We also carry out regular leak tests on the tanks taking advantage of periodic cleaning, which allows us to detect non-visible leaks and prioritise the necessary investments in these infrastructures.

Likewise, the policy of renewing meters is also strategic, as well as the selection of the appropriate metering equipment for each customer.

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Climate change is undoubtedly one of the great global challenges of our time. **Aigües de Barcelona** is aware of this situation and we work to promote more responsible use of natural resources, paying special attention to sustainable water management in our cities. **It is not only a question of how much we use, but how we use it.**

Efficient water management is crucial for facing this challenge, which is why we are committed to **digitising our operations**. Incorporating technology allows us to optimise processes, reduce response times and make decision-making more effective.

As an example of its firm commitment to digitisation as a fundamental tool for optimising water cycle management, Aigües de Barcelona has completed the **integration of new dataloggers and the improvement of the operation Datamart**. These have allowed a more accurate analysis of the performance of the network and more efficient decisions based on real-time data.

We are committed to digitisation and the continuous monitoring of the mains to continue improving water resource management, implementing advanced technologies that allow us to reduce losses, anticipate incidents and optimise energy consumption

We are in process of implementing the operational management tool **Field Service**, which is a new system of automated planning, work order management and digitisation of mobility. The new digital tool will allow us to optimise the work of the Operations Section and provide efficient work planning, as well as digitising work reports. In future, this tool will be completely integrated with the CRM, which will allow a 360° view of interactions and the lifecycle of operations originating with customers. It will be rolled out gradually until 2026.





RESSONA project: digitisation for efficient, sustainable water management

At Aigües de Barcelona, **innovation is a key element** of our identity and strategy. This vision takes the form of high-impact projects that benefit both society and the environment. Our commitment to excellence in managing the integral water cycle drives us to seek innovative solutions to face the challenges of climate change, redefine the relationship between water and the city, and develop social solutions to critical urban problems.

In this context, the **RESSONA project** (RESSONA stands for: Resilience and Sustainability of the urban water cycle in the Barcelona Metropolitan Area driven by digital transformation) exemplifies our commitment to innovation and sustainability. This strategic project, promoted jointly with the Barcelona Metropolitan Area and the Catalan Water Agency, is one of the 30 programmes that obtained a subsidy in the first round of PERTE funding for the Digitisation of the Water Cycle, action line 3.

RESSONA represents a step forward in digitising water management, offering decision-making based on real-time data and improving capacity to adapt to climate change and to water demand in the Barcelona Metropolitan Area

The aim of the project is to **improve the sustainability and resilience of the urban water cycle under the effects of climate change**, through digital transformation at all stages of the water cycle in the Barcelona Metropolitan Area. It includes nine key actions, ranging from the advanced monitoring of wells to data-based water cycle management, including the implementation of digital twins in the transport, distribution and sewerage networks.

The implementation of RESSONA involves the **roll-out of 359 digital solutions**, including sensors and advanced platforms. The key performance indicators (KPIs) sought with this project are:

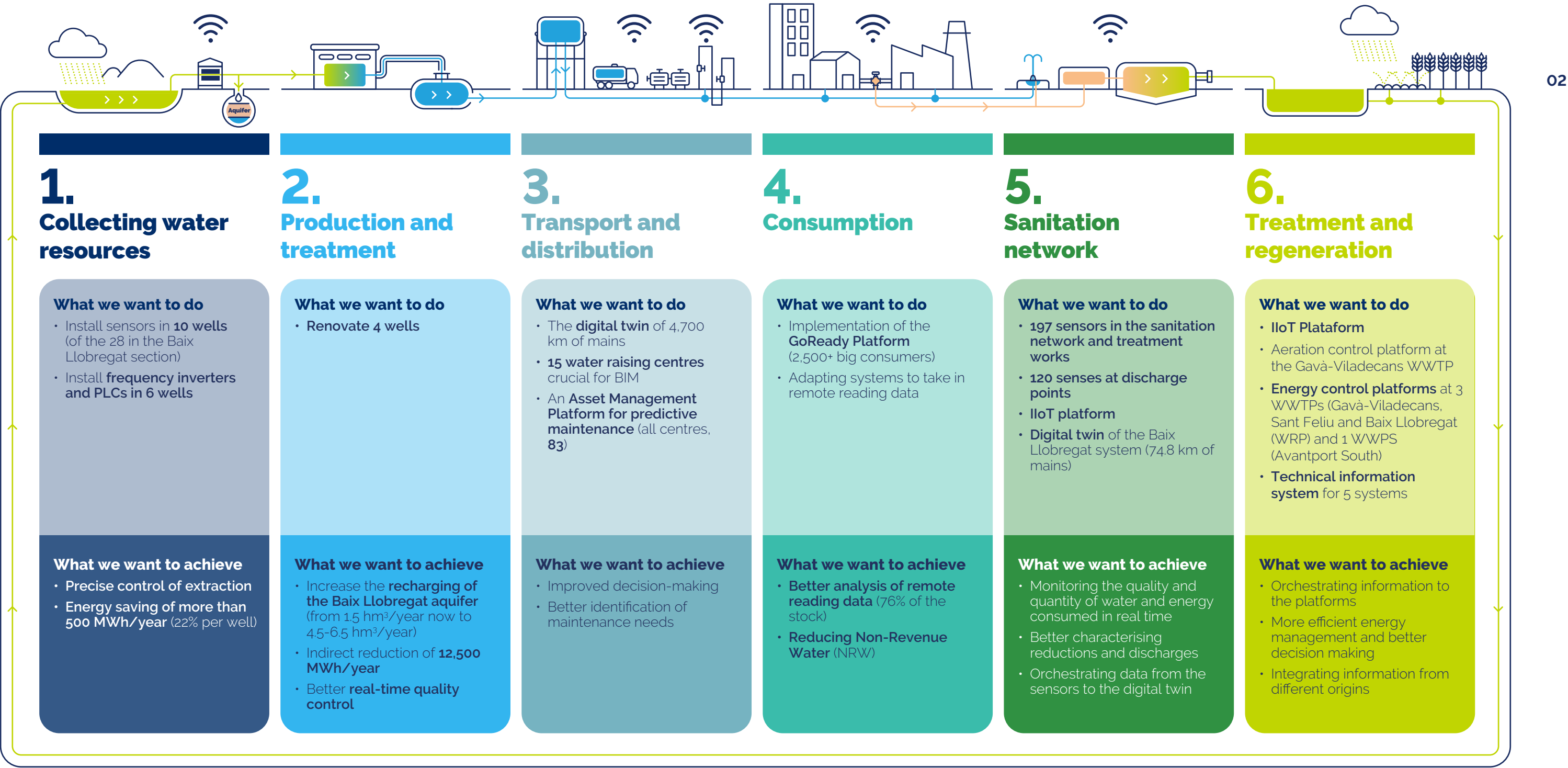
- Reducing energy consumption
- Reducing the water footprint
- Reducing the carbon footprint
- Reducing non-revenue water (NRW)

As well as the environmental benefits, RESSONA has a **significant socio-economic impact** as it generates specialist jobs and implements improvements in all the municipalities of the metropolitan area. The project **mobilises a total of 36.7 million euros**, of which 18 million are used for the initial implementation and 18.7 million for maintenance and operation over the next five years. RESSONA is also subsidised with 8.0 million from the Ministry for the Green Transition and the Population Challenge (MITERD) as part of the Plan for Recovery, Transformation and Resilience financed by the European Union - NextGenerationEU and cofinanced by the Recovery and Resilience Mechanism (MRR) as part of the first competitive funding round of the Urban Water Cycle. The remaining sum is fully cofinanced by the AMB, in accordance with the approval by the Metropolitan Council for the Barcelona Metropolitan Area, adopted in the meeting on 31 January 2023.





RESSONA project



(*) Internet of Things.



A sustainable,
circular, local
alternative:
reclaimed water





Claudia Carbonell.
El Baix Llobregat
WWTP Manager
– Ecofactories
Management



02

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At Aigües de Barcelona we are deeply committed to sustainable water management. Water purification, regeneration and reuse are much more than simple technical processes: they play a fundamental role in this commitment and are a key part of guaranteeing the future of our water resources. By treating and reusing water, we close the water cycle and reduce pressure on natural sources.

At the Baix Llobregat ecofactory, we transform wastewater into a valuable resource, suitable for various uses, ranging from agricultural irrigation to aquifer recharge and the production of drinking water. This process not only alleviates water stress, but also contributes to the circular economy, promoting a more efficient and responsible use of water.

Our activity is essential to protecting the environment. By eliminating contaminants and guaranteeing water quality, we're helping preserve rivers, seas and ecosystems. It's a process that goes beyond regulatory compliance; it's an investment in the health of our planet and in the wellbeing of the communities we serve.

We believe each drop counts. That's why we work tirelessly to innovate and improve our purification, regeneration and reuse processes, always seeking excellence and sustainability. We're proud to be a part of a solution that guarantees a more secure and sustainable future for all.

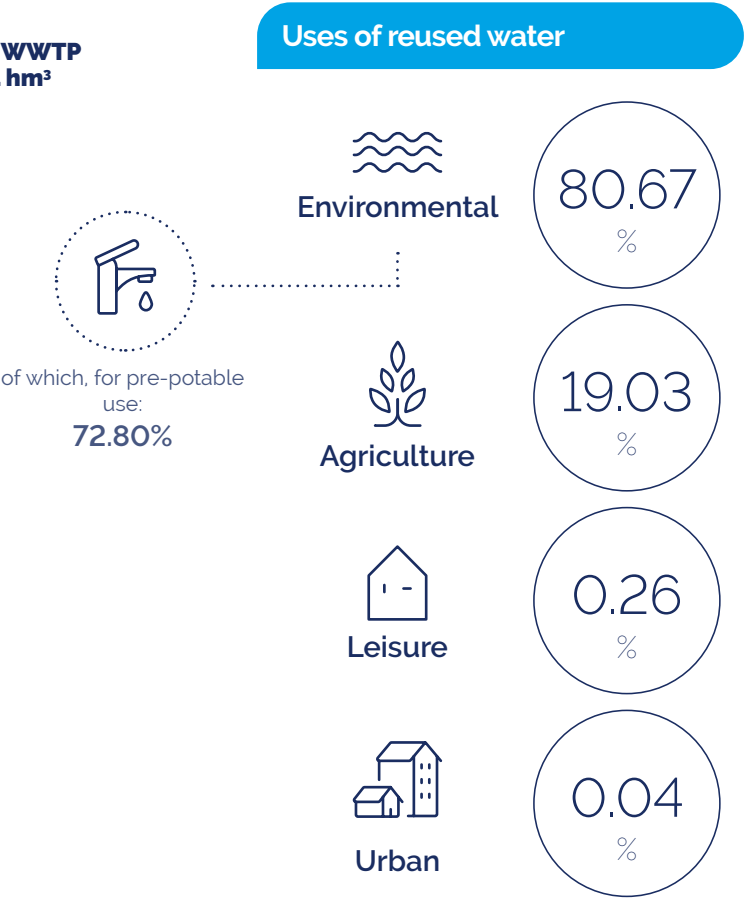
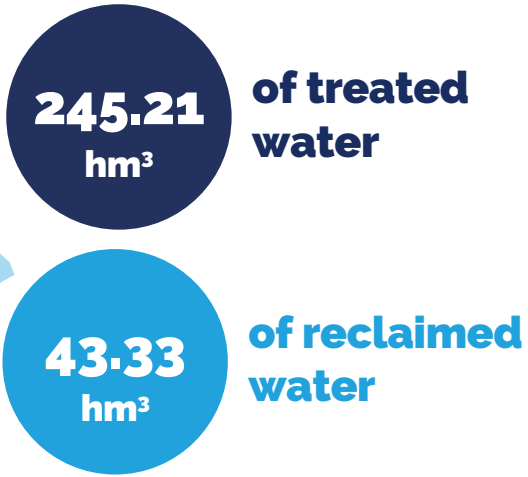
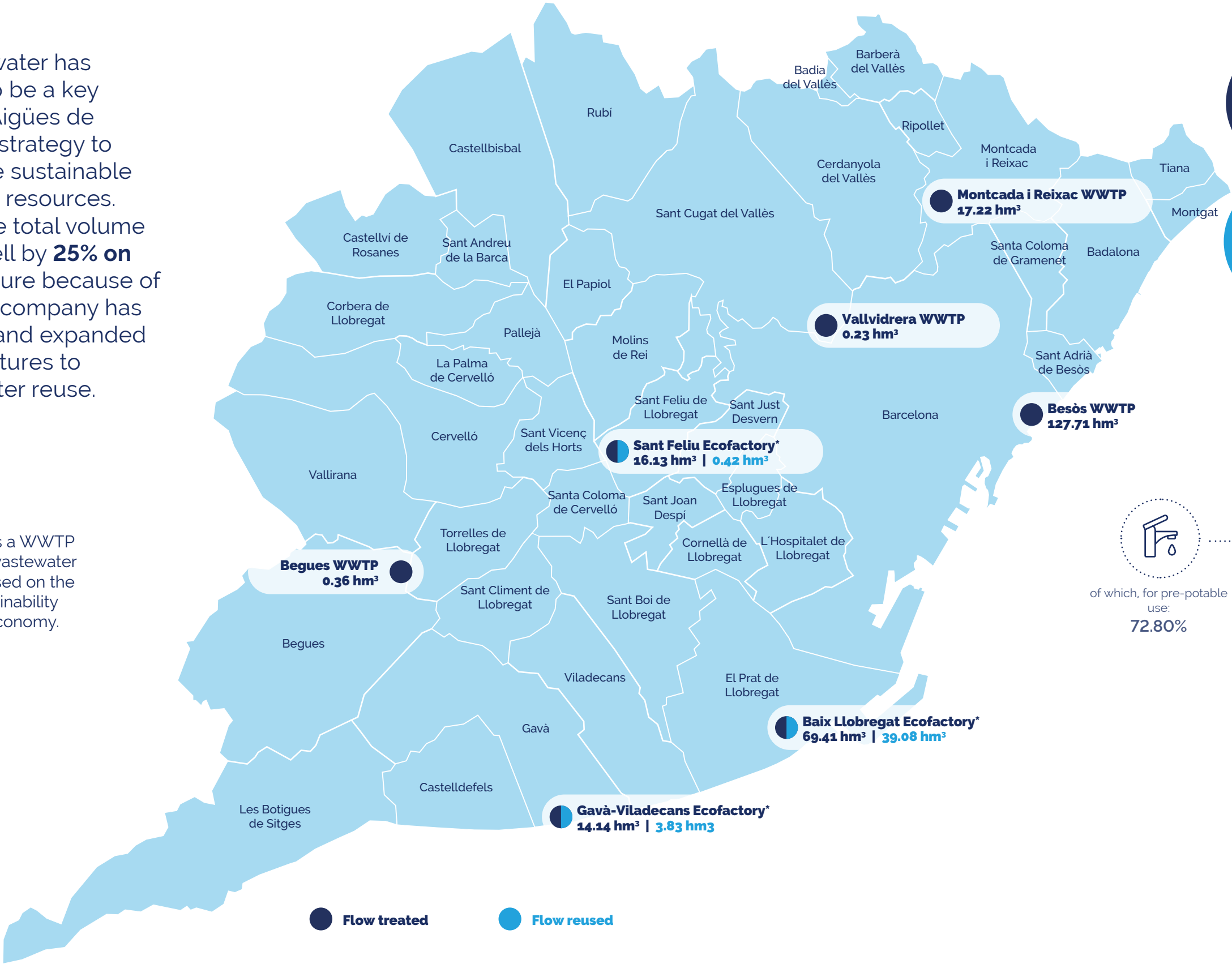
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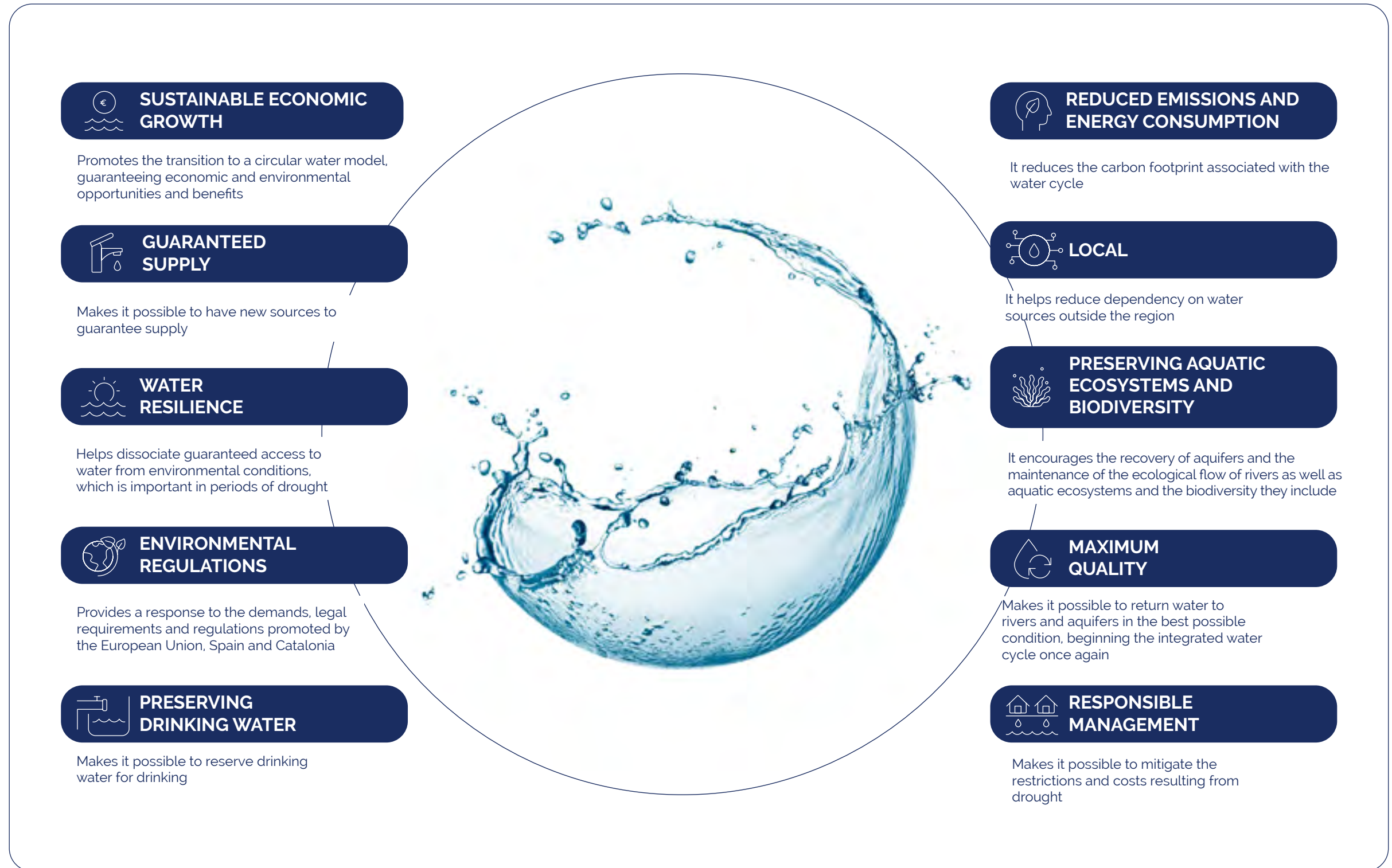
Reclaimed water has continued to be a key element in Aigües de Barcelona's strategy to ensure more sustainable use of water resources. Although the total volume reclaimed fell by **25% on the 2023** figure because of the rain, the company has maintained and expanded its infrastructures to optimise water reuse.

(*) An ecofactory is a WWTP for transforming wastewater into resources based on the principles of sustainability and the circular economy.





Water reclamation





Faced with the challenges deriving from climate change and the need to ensure the availability of sustainable water resources, **Aigües de Barcelona is committed to water reuse as a fundamental tool for improving the region's resilience.** With this aim, the following initiatives have been carried out during 2024:

Reclaimed water in Sant Cugat and Cerdanyola

Project with the aim of collecting and distributing regenerated water to supply these municipalities and other nearby places. The implementation of this reuse system makes it possible not only to improve local water resilience but also to optimise the integrated water cycle, using reclaimed water for agricultural, environmental and industrial purposes.

Supplying the Molins de Rei wetland

The Sant Feliu de Llobregat W/WTP has become a strategic point for supplying reclaimed water to the Molins de Rei wetland. This initiative has two purposes: to maintain the wetland ecosystem in this natural environment and strengthen biodiversity in the area. The use of reclaimed water in this wetland contributes to conserving natural habitats, reducing the extraction of drinking water for environmental purposes and ensuring a balance between water demand and the sustainability of the region.

Reclaimed water sector masterplan

Key strategy estimating a maximum potential demand of 177 hm³/year distributed in 170 points of consumption. The aim of this plan is to identify and prioritise the areas where reclaimed water use could be more efficient and necessary, reducing dependence on conventional sources.





Managed aquifer recharge

Groundwater is an essential resource that requires specific measures to ensure its quantity and quality in the long term. For this reason, various managed recharge actions have been carried out – a strategy making it possible to strengthen aquifers and prevent risks such as saline intrusion or over-exploitation

One of the most important measures is injecting reclaimed water from the **Baix Llobregat WRS** into the hydraulic barrier of wells between Barcelona and El Prat de Llobregat. This measure helps maintain the balance of the aquifer and prevents salt water getting in and affecting its quality. In 2024, **2,009,043 m³ of reclaimed water was injected in, an increase of 1.989.592 m³ on the previous year.**

It is also **recharged with partially treated surface water from the River Llobregat**. This process significantly increased in 2024, **with 1,059,672 m³ of water injected – 80% more than the previous year.**

In addition, as part of the European **MARCLAIMED** project, a pilot project is being developed in the Sant Vicenç dels Horts infiltration basins, in which reclaimed water from the **Baix Llobregat WRP** is used to study new injection methods. Between May and December 2024, **429,887 m³ was injected**, providing valuable data to optimise future aquifer recharge strategies.



The **MARCLAIMED** project, financed by the European Union, works to integrate **alternative water resources into managed aquifer recharge**, increasing the water resilience of the Barcelona Metropolitan Area. This project includes:

- Monitoring aquifer recharge with reclaimed water at Sant Vicenç dels Horts.
- Developing a Sanitation Safety Plan (SSP) for this specific use of reclaimed water.
- Creating a virtual water quality sensor to monitor it in real time.
- Co-creating strategies to promote the use and social acceptance of alternative sources.



Water with quality guarantees





The quality of drinking water is governed by the same Community regulation in all EU countries: Directive (EU) 2020/2184. This is based on the recommendations of the WHO and has been transposed into Spanish legislation via Royal Decree 3/2023, which establishes the technical and health criteria for the quality, control and supply of drinking water, largely establishing the checks on the parameters that must be measured.

Aigües de Barcelona carries out all the checks established by this legislation (and other additional ones, thereby going beyond the regulations) in all the municipalities where it operates. These checks are carried out in its **laboratory accredited by the ISO 17025 standard** covering the general requirements for the competence of testing and calibration laboratories, the highest international standard for technical competence in analysis laboratories.

The Aigües de Barcelona laboratory 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 taste and smell** of water to monitor and improve them.

A priority for Aigües from Barcelona is to guarantee that the water it supplies to the public meets **the highest quality standards**. The responsible management of water resources requires **continuous supervision, technological innovation and a rigorous monitoring model** to ensure health safety in the whole water cycle.

During 2024, Aigües de Barcelona maintained a series of **measures intended to guarantee water quality and strengthen the system's resilience** in the context of drought. These efforts have made it possible to continue offering a safe, sustainable supply.



02

The company has voluntarily obtained ISO 22000 certification for food safety management systems, which ensures the health guarantee for its water and equates it to any other food. In 2009, Aigües de Barcelona was a pioneer in obtaining this certification for water supply

The company **has also strengthened health guarantees for drinking water by adapting its Water Safety Plans (WSP)** to the effects of climate change, particularly in relation to the drought. The experience it has built up the indirect reuse of reclaimed water for drinking (IPR) has allowed it to update these plans with an exhaustive assessment of microbiological, chemical and emerging pollutants.

In addition, **Climate-Resilient Water Safety Plans (CR-WSP) are to be developed throughout the area it manages, including both the Llobregat and Besòs areas**. These are aimed at anticipating both drought and other impacts of climate change, such as floods and the deterioration of water resources, with the aim of reinforcing the long-term security of water supplies.

Continuous vigilance was maintained over levels of 1,4-dioxane in the reclaimed water produced in the Baix Llobregat WRP with the aim of reducing the presence of this compound in the water coming to the WWTP from some industries.

New technologies and methodologies have been incorporated, such as Orbitrap, and the detection of glyphosate and AMPA, as well as a new continuous microbiological system for treated water (Bactosense).



Adaptation to the new drinking water standards

In 2023, **Royal Decree 3/2023** came into force, adapting European Directive 2020/2184 on drinking water quality. Aigües de Barcelona has completed the implementation of new regulatory requirements, most importantly:

- Obtaining **ISP 17025 accreditation** for new regulated compounds such as acrylamide, vinyl chloride, epichlorohydrin and pesticides.
- Implementation of the **potassium permanganate dosing system** in the Sant Joan Despí DWTP to reduce chlorates.
- Continuing the works on the new **L'Estrella DWTP Estrella** to ensure compliance with the new limits for PFAS and pesticides.



Assessment of microplastics and public health research

- **Microplastic monitoring:** an industrial doctorate on microplastics has been completed, making it possible to develop a validated methodology for monitoring them in line with future European regulatory requirements.
- **Vigilance against SARS-CoV-2:** monitoring the virus in wastewater is being continued in cooperation with AMB and the University of Barcelona, including analysis of variants of the virus and other enteroviruses.
- **Resistance to antibiotics (ISGlobal):** Aigües de Barcelona is taking part in a research project on the presence and elimination of antibiotic resistant bacteria (ARBs) and resistance genes (ARGs) in the water cycle.





Significant water quality figures

Level of compliance with health parameters (%)	2022	2023	2024
Compliance with parameters relevant to health	100	100	100

Level of compliance with indicator parameters (no health impact)	2022	2023	2024
Physical and chemical water quality: compliant with physical and chemical targets/ total physical and chemical targets for water quality control · (100)	99.99	99.94	99.85
Microbiological water quality: compliant with microbiological targets/ total microbiological targets for water quality control · (100)	99.77	99.77	99.73

Checks carried out	2022	2023	2024
Distribution and transport network (laboratory)	136,085	115,304	120,325
Distribution and transport network (inline equipment)	277,778	266,995	242,845
Total distribution and transport network	413,863	382,299	363,170
Treatment (WWTP)	99,759	103,120	104,540
Llobregat basin	94,435	96,819	92,896
Number of inline analysers in the network	219	225	229





Goal: 100%
neutral



The Mediterranean region is among the most affected areas in the world by the climate emergency in recent years, as established by the Intergovernmental Panel on Climate Change (IPPC) in its latest study on the Mediterranean. It is forecast that the increase in temperature in this area in the coming years will be 20% higher than the global average. In this scenario we must reassess our management, promoting actions and allocating resources to more sustainable, resilient models.

Faced with this situation, Aigües de Barcelona published its **Climate Action Policy** in November 2021, updated by the Board of Directors in 2024, taking active leadership in terms of climate action, working with stakeholder groups and the region, and setting ambitious targets that respond both to the content of the Paris Agreement and global climate agenda, and to the Climate Action Commitments of the Government of Catalonia.

The short- and long-term **reduction targets of Aigües de Barcelona**, in line with science and SBTi, are:

Aigües de Barcelona pledges to achieve net-zero greenhouse gas (GHG) emissions along the value chain by 2050.

ABS1: Aigües de Barcelona pledges to reduce the absolute emissions of Scope 1+2 GHGs by 51.4% by 2030 compared to the base year 2019.

ABS2: Aigües de Barcelona pledges to reduce absolute emissions of Scope 1+2 GHGs by 46.2% by 2030 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.

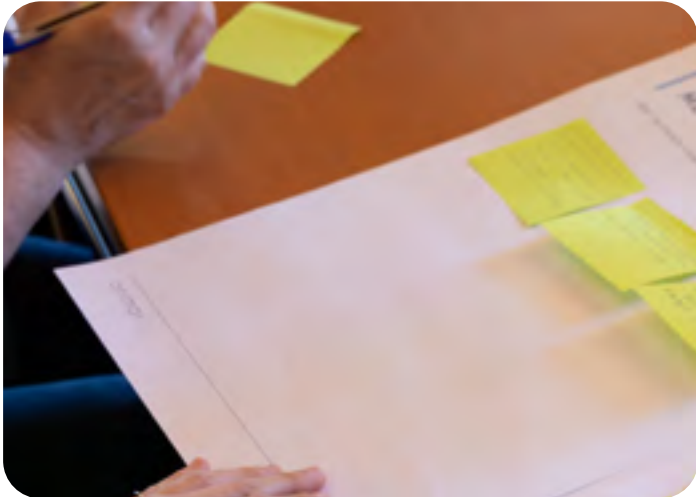


The company has established a road map to climate neutrality





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 2024 was 113,968.15 t of CO₂ equivalent and has been audited in accordance with ISO 14064 and the GHG Protocol

14,640.61 t 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:
113,968.15 t CO₂ - eq

Scope 1
18,014.84
t CO₂ - eq

Scope 2
0.00
t CO₂ - eq

Scope 3
95,953.31
t CO₂ - eq

Direct emissions

Combustion in stationary sources	2,834.82
Combustion in mobile sources (own transport)	187.43
Process	14,737.12
Refrigerant leaks	255.47

Indirect emissions from energy purchased

- Electricity consumption according to the market-based method (emissions due to energy without REGO)*

Other indirect emissions

Cat 1	Purchase of reagents	14,357.13
	Purchase of water for supply	2,361.82
	Other goods and services	20,358.80
Cat 2	Expansion and renewal of the water supply pipe network	15,548.56
	Other investments	18,336.18
Cat 3	Fuel production (upstream)	1,674.65
	Electricity production and electricity network losses (upstream)	5,815.51
Cat 4	Transport of reagents	620.13
Cat 5	Waste treatment	15,547.87
Cat 6	Business trips	71.63
Cat 7	Journeys to and from work	1,261.03

(*) 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*:
17,980.38 t CO₂ - eq

Optional GHG Protocol emissions (waste transport, emissions from WWTP effluents):
16,846.61 t CO₂ - eq

Because of the continuous improvement in the calculation process for 2024 and historic data, a readjustment has been carried out in the categories associated with works and services, process emissions, and the use of some emissions factors based on primary data from chemical product suppliers.



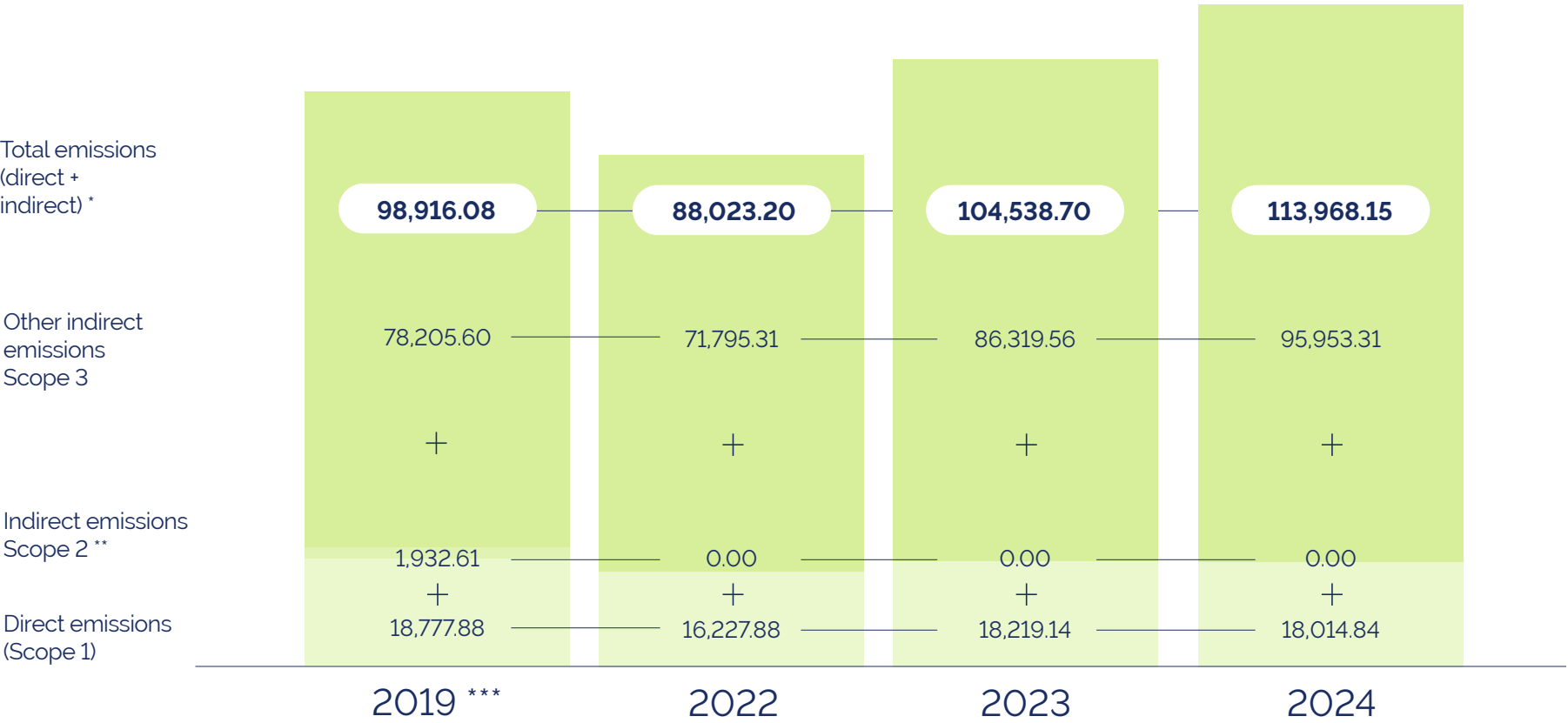
Climate neutrality road map

Moving towards climate neutrality is one of Aigües de Barcelona's big challenges and it has set out a **road map with clear goals and specific actions** to reduce greenhouse gas emissions.

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 2019-2024 the reduction target has been achieved for scope levels 1 and 2, where the company has greater direct control, resulting in a 13.02% reduction in Scope 1 and 2 respect to the 2019 . However, this trend has still not been transferred to Scope 3, where emissions have increased by 22.69% in the same period, with a pronounced increase (11.16%) during the last year.

Total emissions compared to 2023 increased by 9.02%. This increase is due to the need to adapt integrated water cycle infrastructures and ensure they are resilient to drought.

Carbon footprint (tonnes CO₂)



(*) Due to the continuous improvement of the calculation process for both 2024 and historical data, an adjustment has been made to the categories associated with works and services, process emissions and the use of some emission factors based on primary data from chemical product suppliers.

(**) Scope 2 emissions have been reported using the market-based method. Taking into account surplus renewable energy with guaranteed origin and compensating between facilities has been established as a criterion for calculating Scope 2.

(***) 2019 has been established as the base year for the goal of reducing the carbon footprint in line with the SBTi standard, as it is a representative year for current activity without going back to a base that is too long ago. The aim is to promote greater ambition and not to acknowledge reductions already historically achieved.

Emissions associated with extraordinary drought works and renewing and expanding the supply network increased by 10,961 t CO₂ on the previous year. Specifically, extraordinary drought works needed to adapt to climate change represented 7.79% of the total footprint in 2024.

Scope 1 emissions fell by 1.12 thanks to the purchase of carbon dioxide with sustainable criteria that uses 23% material of organic origin and reduces emissions in the supply process. Emissions from fossil fuels at fixed sources have been reduced by 7.07% due to lower natural gas consumption at the Sant Joan Despí DWTP because of interruptions

to the sludge spraying process and the removal of the boiler at the Collblanc offices, which has been replaced by air source heat pump equipment.



Product carbon footprint

At Aigües de Barcelona, we have moved forward in our commitment to sustainability, calculating 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 indicator allows us to more accurately identify the **main factors contributing to the environmental impact in the lifecycle 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 ambitious 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 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.





2024 key projects

Aigües de Barcelona is working in different directions at the same to achieve its goals of reducing emissions in the short and long term:

Reducing direct emissions

During 2024 work has continued to **reduce nitrous oxide (N₂O) emissions generated by the treatment processes**, one of the main direct emission focuses (Scope 1). As part of the **NITROUS** project, with the participation of Cetaqua and the university community, this gas has been monitored at the Sant Feliu de Llobregat WWTP. The network of sensors has been expanded at the Montcada WWTP to continue progress with reduction there.

Methane (CH₄) leak detection and quantification campaigns have also been carried out in the gas lines of WWTPs with anaerobic digestion at Baix Llobregat, Gavà-Viladecans and Sant Feliu. These actions form part of the **MEDAR** project, which establishes new measurement and monitoring phases to quantify the impact of the corrective measures.

As for sustainable mobility, in 2024 **the Aigües de Barcelona fleet has reached 179 fully electric vehicles**, which helps reduce the emissions associated with operational journeys.

Reducing indirect emissions

In 2024, the **Impact Innovation and Sustainable Growth Unit** has come into operation with the aim of integrating quantitative environmental criteria into decision-making, particularly on purchasing and designing works. This will speed up the decarbonisation of our activities.

Energy transition

Two solar energy facility projects at the Besòs and Gavà-Viladecans WWTPs have been presented with the aim of achieving 100% energy self-sufficiency by 2045. These will make it possible to generate almost 1.4 Gwh a year, trebling 2023's solar energy production.

Operational neutrality and the circular economy

Sludge management at ecofactories, which represents about 12% of the company's total emissions, has become a priority in the decarbonisation strategy. In 2024, a **Sludge Plan** has been drawn up with the aim of reducing volume by 54% and minimising the associated environmental impact by 70%. This plan envisages the gradual transformation of WWTPs into regeneration plants to maximise the recovery of energy and subproducts.

A **project with the Institute of Agrifood Research and Technologies** has also begun to assess the emissions associated with sending sludge to composting plants.





Efficient,
renewable energy

Continuously improving
efficiency

Since 2011, the continuous improvement of energy efficiency has been supported, in accordance with ISO 50001 standards, through the identification and implementation of various improvement initiatives carried out right across all areas of the company.

The **most important measures** carried out during 2024 are:

- Replacement and adaptation of a pumping unit by installing a variable frequency drive at Central Rellu to improve its adaptation capability to changing resource management needs.
- Improving the pumping system at the Sant Adrià WWPS.
- Changing the primary traction clarifiers at the Sant Feliu de Llobregat WWTP.
- Changing the agitators in the anoxic zones of the bioreactors at the Sant Feliu de Llobregat WWTP.
- Installing a new cogeneration motor at the Baix Llobregat WWTP.

Generating
renewable energy

With the aim of increasing energy production from renewable energy sources, reducing dependence on fossil fuels and increasing energy self-sufficiency, Aigües de Barcelona has a **solar energy generation implementation plan**, which began in 2020 and has been extended to 2025. This plan establishes the installation of 22 solar energy plants with a total capacity of 10.4 GWh a year.

In 2024, a **new solar energy facility for own consumption** has been established on a mains supply tank, strengthening our own production of renewable energy.

The company currently has **14 renewable energy production facilities**, distributed as follows:

- **Three ecofactories have cogeneration using biogas:** one of these is for self-consumption while the power generated by the others is sold.
- **11 solar energy facilities:** ten for self-consumption and one exclusively for energy sale (at the Sant Joan Despí WWTP and operating since 2013).



Two plans for solar power facilities, at the Besòs and Gavà-Viladecans WWTPs, were also entered for the IDAE (Institute for Energy Diversification and Saving) competitive funding programme. These facilities will have a combined generation capacity of 1.4 GWh a year, trebling 2023's solar power production.

For recovering biogas, in 2024 a new **cogeneration engine was installed at the Baix Llobregat WWTP**, improving efficiency in the use of the biogas produced, ensuring continuous thermal and electrical energy generation, 24 hours a day.



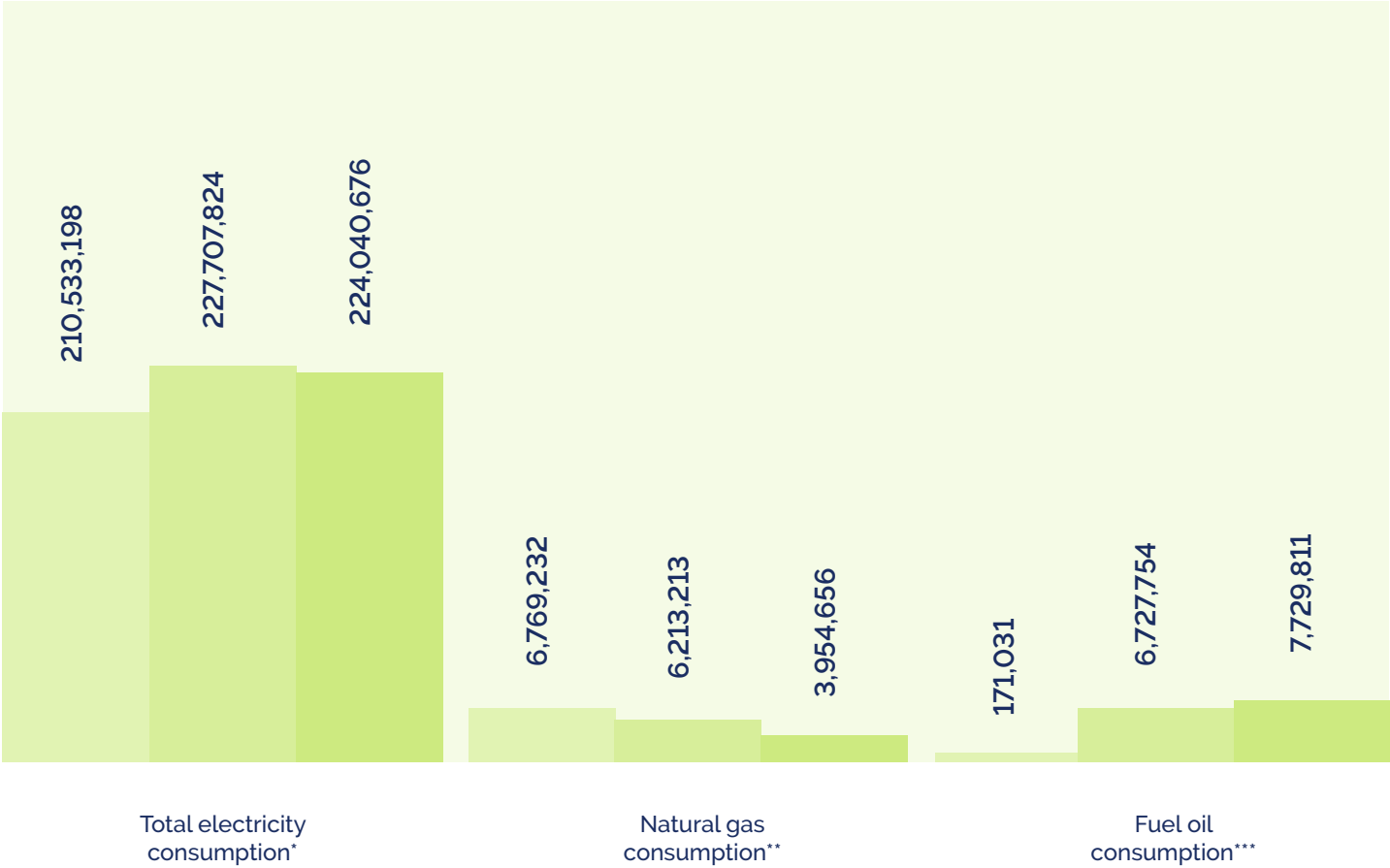


Energy consumption in the integrated water cycle (kWh)

2022

2023

2024



(*) The increase in electricity consumption in 2023 and 2024 compared to 2022 is due to intensive operation of the advanced treatment (OI) at the Sant Joan Despi DWTP to cope with the drought.

(**) Natural gas consumption has reduced because of a technical interruption of thermal drying and spraying in the sludge treatment line at the Sant Joan Despi WWTP in the last quarter of 2024.

(***) The increase in fuel oil consumption on 2022 is due to the increase in the contribution of reclaimed water for drinking water treatment considering the drought.

There was no consumption of heat, cold or steam.



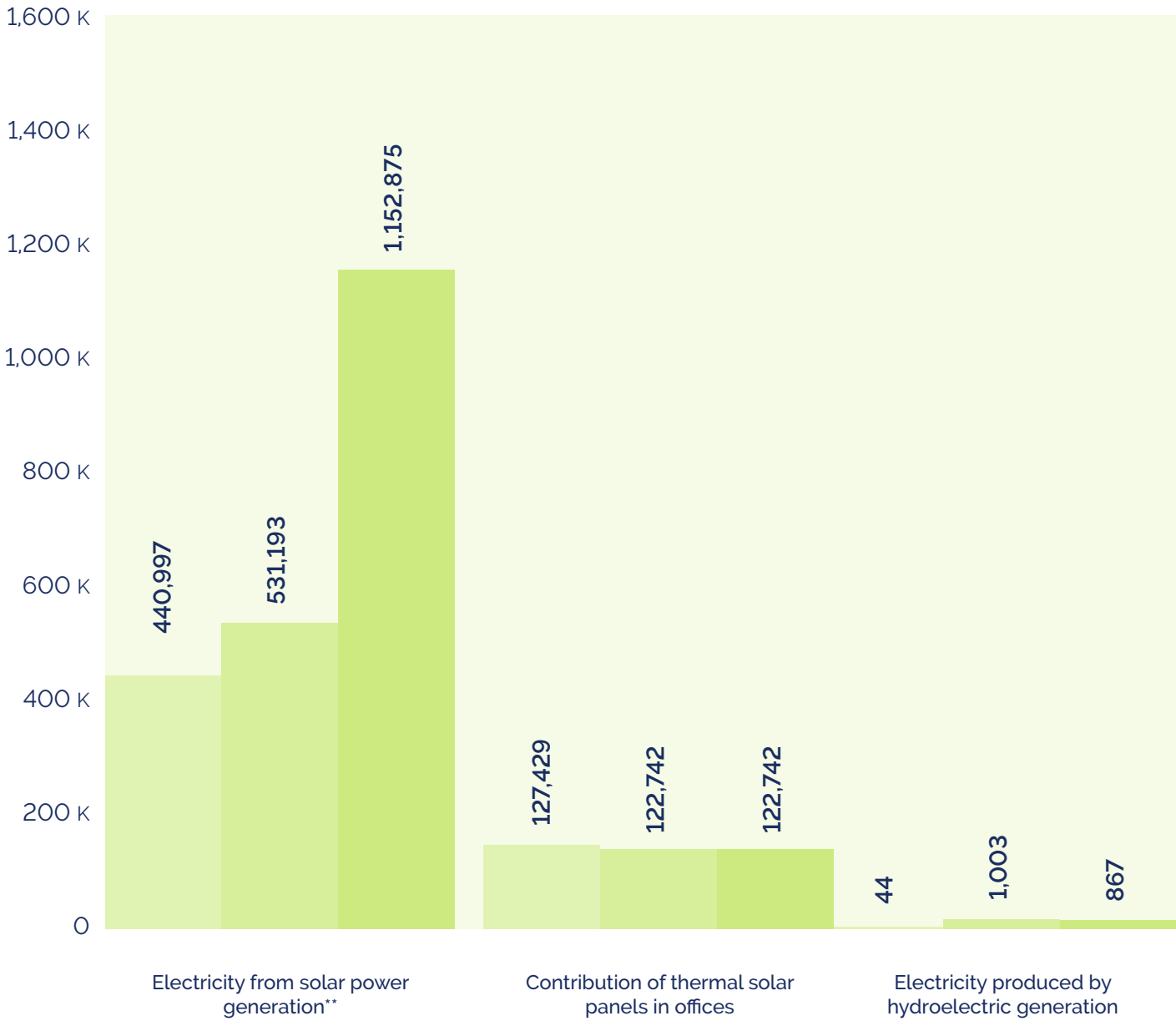
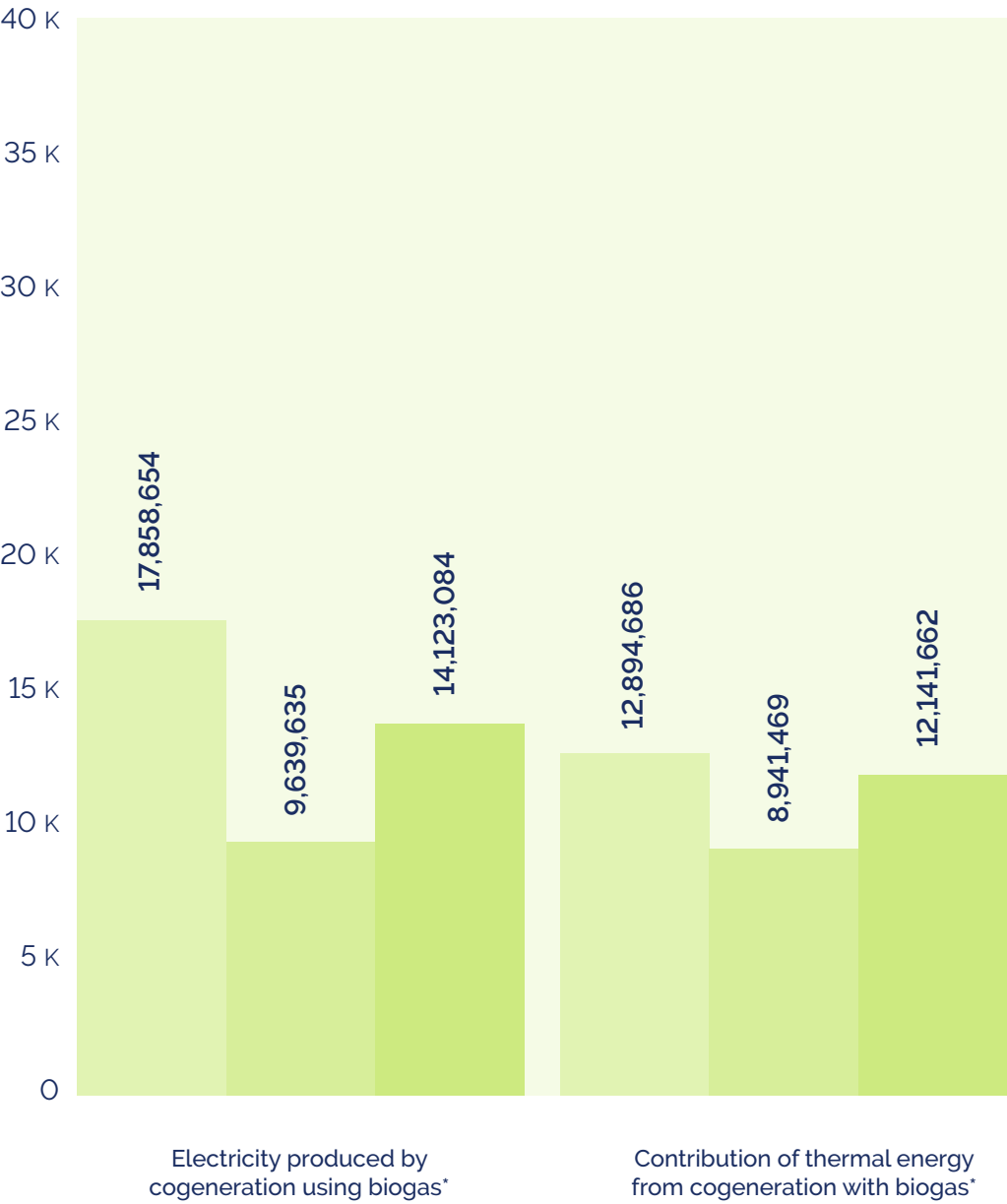


Energy produced from renewable sources (kWh)

2022

2023

2024



(*) During the first five months of 2023, it was not possible to work with cogeneration at the Baix Llobregat Ecofactory, which explains the reduction in the contribution of thermal energy from biogas during this period.

The 2024 increase is due to the increase on cogeneration operating hours at the Baix Llobregat WWTP.

(**) The increase in electricity production from the solar power facilities is basically due to the installation of panels producing 300 kWh of installed power at the Cornellà Tank, which began operating at the end of 2023 and the establishment in 2024 of a new solar panel facility with 330 kWh of installed power at the Esplugues Power Station/Tank.



Promoting climate commitment

Tackling climate change requires coordinated action between businesses, institutions and the public. That is why during 2024 Aigües de Barcelona has established a **series of initiatives aimed at raising environmental awareness, promoting collective action and strengthening alliances** with different sectors of society. This takes the form of specific projects generating a real impact.



Training and internal commitment

With the aim of promoting climate commitment among workers, the company is promoting different initiatives aimed at raising awareness, providing training and encouraging the adoption of sustainable habits:

Understanding for climate action workshops:

This virtual training programme makes it possible to understand the cause-effect links of climate change and provides knowledge to generate individual and collective mitigation and adaptation measures. Since 2021, 409 workers have taken part, 113 of them during 2024.

Climate Zoom:

Since 2022, this internal meeting place has become established as a channel for publicising the organisation's environmental results, particularly concerning carbon and water footprints, and for following the road map towards climate neutrality. A total of four sessions have been held with a cumulative attendance of 394 people.

ABctua!:

This pilot project got underway in 2024 as part of Barcelona Activa's CONNECTIO programme with the aim of promoting a more sustainable lifestyle using a mobile app. 86 workers have taken part in the initiative's five challenges, sharing as many as 80 tips and suggestions for reducing the individual and collective environmental footprint.





Commitment to the region

As a key environmental agent in the metropolis of Barcelona, Aigües de Barcelona works in coordination with various stakeholders to encourage climate commitment, promote sustainability culture, and generate transformative alliances. During 2024, some outstanding initiatives took place:

37th Americas Cup (sailing):

To contribute to the sustainability of the event, reclaimed water was supplied to clean more than 50 boats.

Banc Sabadell Barcelona Open (Count Godó tennis tournament):

Once again, Aigües de Barcelona helped by installing tap water points and distributing reusable bottles. It also helped calculate the carbon and water footprints to continue developing improvement measures for the sustainability plans of future tournaments.

Climate Action Hub:

This space for cooperation, in operation since 2021, brings together more than 63 organisations linked to the integrated water cycle and the region.



Aigües de Barcelona



Operation Water touring exhibition

With the aim of raising public awareness about the sustainable use of water, this educational exhibition has toured several municipalities, including Badalona, L'Hospitalet de Llobregat, Cerdanyola and Torrelles, and was also present at the Market of Markets fair in Plaça Catalunya, Barcelona. The content of the exhibition focused on four key areas: universal access to water, the urban water cycle, pollution and domestic consumption.

6th Metropolis FPLab:

Aigües de Barcelona launched the challenge "How can we integrate and adapt different spaces and buildings as future climate refuges?" as part of this educational programme. The winning suggestion, Coolbox, was developed by three vocational training students from Provençana Secondary School, with a two-month placement with the company to study its viability.

Cafès Biobserva:

Four monographic sessions were held during 2024 to share the group's environmental experiences.

Activities to raise awareness about reclaimed water

An educational dynamic was held with students from the Technical University of Catalonia and the Esade Energy and Environment club, using manual thinking methodology. The activity featured the water emergency, and water reclamation as a sustainable response to climate change.



Water footprint



DIRECT BLUE WATER FOOTPRINT

This includes consumption of fresh surface water or groundwater in the facility.



DIRECT GREY WATER FOOTPRINT

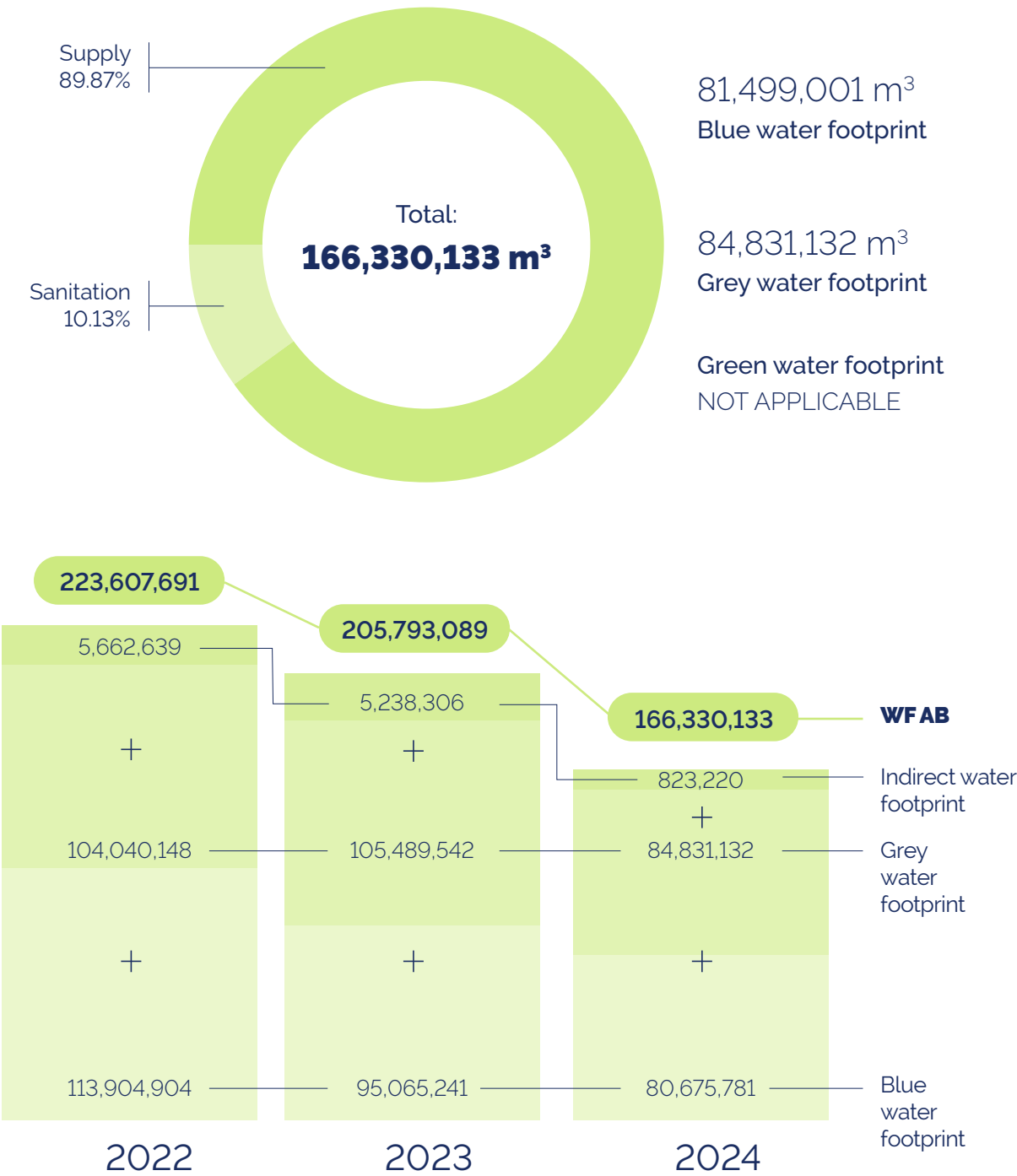
This refers to the volume of fresh water needed to assimilate the load of pollutants based on concentrations in natural conditions and on existing water quality regulations or legislation.



INDIRECT WATER FOOTPRINT

Related to the indirect water consumption of the value chain. It includes, among other things, the water consumed to produce energy, the chemical reagents consumed in the facilities and the waste generated.

Water footprint



This year has seen a significant reduction in the water footprint due largely to a reduction in direct grey water associated with better quality discharges from the Montcada WWTP into the river and the Baix Llobregat WWTP for ecological maintenance, drinking water treatment and saline intrusion uses.

The reduction of the direct blue water footprint associated with purchasing drinking water for distribution has fallen due to a greater volume from the Llobregat SWTP which, like reclaimed water, is an alternative water resource and has no direct water footprint. Similarly, we should stress that this year 34.5 hm³ of direct blue water footprint has been saved thanks to the environmental use of reclaimed water and 8.3 hm³ through the use of reclaimed water for watering.

Direct water footprint
165,506,913 m³

Indirect water footprint
823,220 m³

99.51 %

0.49 %



Circular economy





In 2024, the company recovered 97.54% of the waste managed in WWTPs and 64.96% of the waste managed in DWTPs

The circular economy has become an imperative need for efficient, responsible water cycle management. Aigües de Barcelona has evolved from a linear model towards an **approach based on reuse, waste reduction and recovering byproducts**. This transition makes it possible to make the best use of resources, minimising environmental impact and contributing to decarbonising the region.

The company's commitment to circularity is reflected in the results for 2024, when it achieved **97.54% recovery of the waste generated at its WWTPs and 64.96% at its DWTPs**. These figures represent an improvement on previous years thanks to the implementation of new techniques and optimisation processes.





Recovery of 100% of the sludge produced in our WWTPs in 2024

All the dehydrated sludge generated in the metropolitan area WWTPs is taken to undergo recovery processes. These processes are mostly direct agricultural application for digested sludge and composting and biomethanisation for undigested sludge.

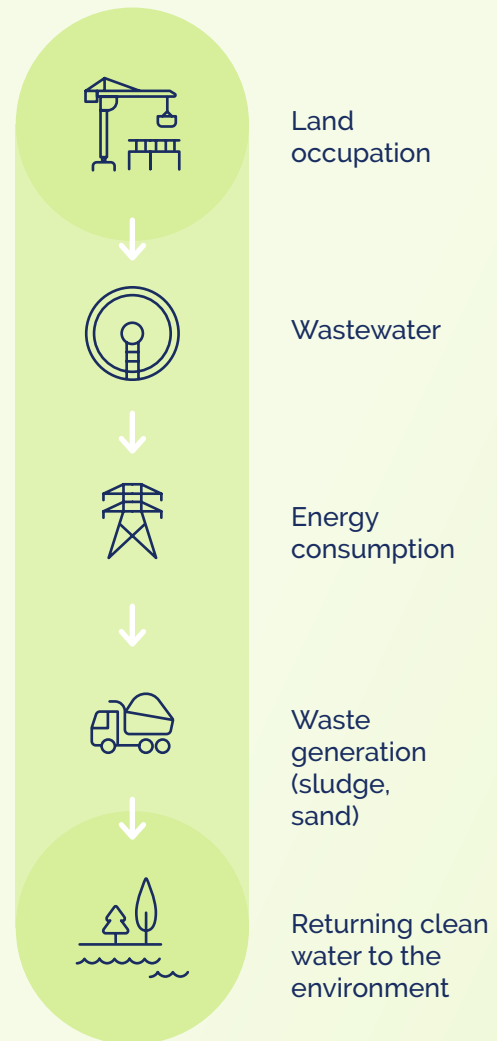
One of the most outstanding initiatives has been **the recovery of waste from screening and desanding**, which has always gone to controlled landfill. During 2024, a new processing system has been established, making it possible to turn these wastes into **reusable aggregates** for construction and other industrial applications. The plan is that, in 2025, the majority of waste will be recovered this way and, by 2026, almost all landfill options will be eliminated.



Waste circularity is possible: ecofactories

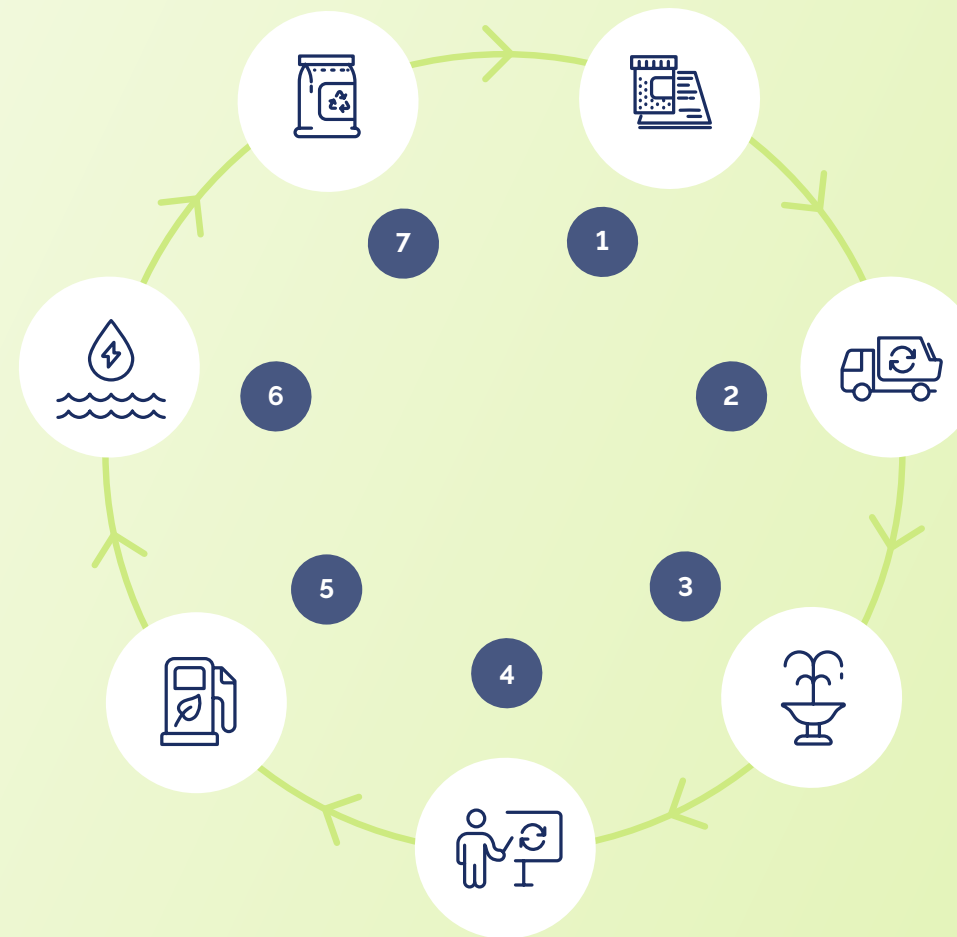
Ecofactories represent a step forward in the **transition to a circular water cycle** model. These facilities not only treat wastewater, they also recover resources, generate energy and minimise environmental impact. Aigües de Barcelona has turned several of its WWTPs into **ecofactories**, promoting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

Linear model. Treatment plants



Circular model. Ecofactories

1. Recovering organic waste from other industries
2. Environmental services on the occupied land
3. Reusing water for different uses
4. Awareness-raising and environmental education
5. Producing biofuels
6. Generating renewable energy
7. Turning waste into resources (agriculture, construction...)



What is an ecofactory?

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

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



Aigües de Barcelona encourages **initiatives that promote the circularity of resources and the decarbonisation of the region** through innovative projects involving waste management, energy production and the reuse of materials.



- **Biomethane generation project using biogas:** as part of the European LIFE NIMBUS project, the sludge generated at the Baix Llobregat ecofactory is recovered to produce enough methane to be used as fuel in public transport. This initiative will make it possible to reduce CO₂ emission by 72 tonnes a year, SO_x emissions by 350 grammes and prevent the consumption of 33,288 m³ of natural gas of fossil origin, generating 29 tonnes of oil equivalent (toe) in renewable energy.
- **Membrane reuse:** Aigües de Barcelona reuses reverse osmosis and ultrafiltration members from the Sant Joan Despí WWTP in other processes, such as producing reclaimed water at the Baix Llobregat WRP or other group facilities. This pioneering practice reduces the impact of waste and extends the useful life of materials, with quality guarantees for the intended uses.
- **Use of recycled earth in works:** the company has pioneered the reuse of earth from its own mains works for new actions linked to Barcelona's water service. This measure contributes to reducing greenhouse gas emissions, reusing waste and minimising the environmental impact of places like quarries.
- **Digitising ecofactory operations:** innovation projects are being developed to provide ecofactories with digital tools making it possible to optimise their operational processes and move forward towards more efficient, sustainable resource management.



Pollution
monitoring and
minimisation





The COVID-19 pandemic highlighted the close relationship between people's health and the health of the planet. In addition, the IPCC (the United Nations' intergovernmental body), in its report on the Mediterranean, states that Mediterranean countries are suffering worst from both lack of water and torrential rain. Extreme phenomena, such as the Valencia cut-off low, will become increasingly frequent.

Experts agree that climate change is responsible for increasing the frequency, intensity, duration and spatial extent of adverse weather phenomena, which can lead to unprecedented extreme events. They highlight the following risks which are now becoming increasingly important for the company:



Scarcity of water resources with consequences for the availability and quality of the resource, an increase in desertification, changes to ecosystems and wetlands, and an increase in tensions between sectors due to water use (energy, irrigation, domestic, industrial, etc.).



Other effects: **atmospheric events** which, due to their intensity, can produce significant damage and significantly alter the service in highly localised areas.

As managers of an essential natural resource, **Aigües de Barcelona's activities largely have a positive impact on the environment.** Despite this, the very nature of the service – requiring complex infrastructures and industrial processes to guarantee the collection, treatment and proper return of the water to the environment – also brings particular risks and negative environmental impacts associated with the activity.

The company works proactively to **minimise these impacts through environmental monitoring systems and applying specific mitigation plans** for each situation.

Aigües de Barcelona has **ISO 14001 environmental certification and identifies the environmental aspects associated with its activities, products and services:** both those it can directly manage and those it can only influence. This identification is carried out with a lifecycle view and gives rise to the establishment of continuous improvement plans adapted to each situation.

How do we help reduce pollution emissions to improve air quality?

Managing atmospheric emissions:

In 2024 emissions checks were carried out at the **Baix Llobregat, Gavà-Viladecans and Moncada and Sant Feliu de Llobregat WWTPs**, with satisfactory results. Checks were also carried out **on the deodoriser and the whole WWTP at Sant Joan Despí.**

This monitoring is carried out in accordance with each facility's authorisations, making it possible to know and monitor the impact of the emissions generated by the emission focuses at the plants.





Double environmental monitoring:
smell and noise impact

**Smell management
at WWTPs:**

In order to comply with the significant regulations concerning smell prevention and monitoring, **during 2024 the company has worked to establish a specific plan for each WWTP**, with the aim of adapting to the terms of the emission authorisations for each plant.

Dynamic smell measurement has been carried out at the Sant Feliu ecofactory, including new odour removal zones. An outside body has been used to determine the smell impact, and smell dispersal has been modelled in accordance with UNE-EN 13725.

**Control and improvement
of noise impact:**

The necessary technical specifications are always taken into consideration in designing and improving facilities to **minimise noise emissions, particularly at facilities close to urban centres**, with the aim of ensuring compliance with the regulations and avoiding causing nuisance to the public.

An assessment of the level of noise immission (indoors and outdoors) from the different WWTPs is periodically carried out for compliance with the regulations and to ensure there is no impact on the surroundings.

The four WWTPs are in areas a long way from residential centres – near roads or in agricultural surroundings – and do not generate noise emissions that could affect the population. In the specific case of the Sant Joan Despí WWTP, the environmental authorisation does not include noise-related requirements.

If a noise complaint is received, it is analysed and a response is given using the most appropriate technical solutions.

During 2024, the company has worked to establish a specific smell management plan for each WWTP

During 2024 we have not had any smell complaints attributable to our plants

During 2024 we had no complaints about noise





Green mobility

Aigües de Barcelona's effort and desire to **move forward towards increasingly environmentally friendly and energy efficient management** has led to the **incorporation of fully electric cars into the company's fleet**. The gradual implementation of the electric car has reached 179 fully electric vehicles by 2024.

By reducing pollutant emissions and noise pollution, the electrification of the fleet is intended to help **minimise the environmental impact of atmospheric emissions**, especially in Barcelona, where one of the main health objectives is to improve air quality. It will also help reduce noise.

This growth in our vehicle fleet represents a notable increase on the **167 cars in 2023** and **160 in 2022**. This transition towards an electric fleet makes it possible to:

- Reduce polluting gas emissions and improve air quality in the Barcelona Metropolitan Area.
- Minimise noise pollution in urban areas, reducing public nuisance.
- Promote energy efficiency and the use of renewable sources in our operations.

We promote more sustainable mobility

We are also promote good sustainable mobility practices among employees and contract workers, incentivising **public transport use and shared mobility** in work-related journeys.

These measures are in line with our commitment to reduce our carbon footprint and strengthen our role as a responsible company committed to the environment.



Aigües de Barcelona is committed to reclaimed and reused water



The gradual implementation of electric cars in Aigües de Barcelona's vehicle fleet has reached 179 fully electric vehicles in 2024

Electric vehicle fleet

Number of vehicles





Preserving natural heritage and biodiversity



02





The balance of ecosystems largely depends on **sustainable management of natural resources**. For this reason, Aigües de Barcelona integrates the preservation of natural heritage and biodiversity into its environmental strategy, developing **initiatives to minimise the impact of its activities and encourage the recovery of natural areas**.

With measures ranging from restoring open spaces to promoting habitats for native fauna, the company is strengthening its environmental commitment.



Biodiversity and natural capital strategic plan

The company has been developing **measures to encourage and conserve biodiversity at its facilities**, including the use of native plant species in gardening, the ecological management of green areas, eliminating plant protection products (such as herbicides and insecticides), controlling invasive species and installing wildlife refuges.

The company now wants to take a step forward and work on a **strategic biodiversity plan** to guide the company's actions on these issues. This involves **establishing criteria and priorities, as well as setting out specific measures for moving forward in the relationship between water and biodiversity** that tell a story, integrating the different concepts depending on this pairing and focusing on biodiversity. This strategy should create opportunities based on the context and expectations of our stakeholders.

RegeneraVerd pilot project

In 2024, the **RegeneraVerd project** began operating: an innovative initiative applied at the Gavà-Viladecans WWTP and intended to demonstrate the benefits of meadow and forest regeneration for water cycle biodiversity and ecosystem services.

The main measures included in the project are the **planting of 500 m² of flower meadow**, replacing grasses with native species requiring little water **and regenerating 500 m² riverbank woodland** in the protected area of the Llobregat Delta (Natura 2000 Network).



Wildlife refuges and monitoring biodiversity

To promote the presence of native species, **nesting boxes** have been installed in several of the company's infrastructures, offering safe places for birds to nest in urban areas where there are few natural refuges. These measures have given outstanding results, such as the nesting of **63 pairs of house sparrows and tree sparrows** at the Sant Joan Despí DWTP and **210 housemartins' nests** at the Baix Llobregat WWTP.

CORNELLÀ WATER CENTRE

26 different species live there



COMMON MIDWIFE TOAD
This breeds at the Cornellà Water Centre and in the pond in the Altures Garden. The species is protected by the European Union Habitats Directive and the Spanish Natural Heritage and Biodiversity Act.



Green woodpecker (nesting)



Hoopoe



Tree sparrow (occasional nesting)



Wood pigeon



Scops owl (occasional nesting)



Sardinian warbler



House sparrow (occasional nesting)



Magpie



Little owl



White wagtail



Serin



Jay



Kestrel (occasional nesting)



Turtle dove



Blackbird



Jackdaw (occasional nesting)



Starling (occasional nesting)



Blackbird



Jackdaw (occasional nesting)

GAVÀ-VILADECANS WWTP

This lies within the Natura 2000 Network Delta del Llobregat protected area.

Riverbank woodland and flower meadows are promoted as part of the RegeneraVerd project.





Hoopoe



Wood pigeon



Golden oriole



Linnet



Turtle dove



Glossy ibis



Sardinian warbler



Magpie



Little egret



Starling (nesting)



Barn swallow



Blackbird



House sparrow (nesting)



Serin



Kestrel

Coastal protection

At Aigües de Barcelona we work actively to ensure the **monitoring and surveillance of the metropolitan mains sewerage network**, making sure they are working properly and minimising the risk of discharges into the environment.

To optimise the operation of the sewers and reduce environmental impact, constant surveillance is carried out through weekly tours by specialised staff and an extensive network of level and flow sensors installed in plants, pumping stations and overflows. These sensors, connected to an operational monitoring system (SCADA), make it possible to **monitor the network in real time 24 hours a day, 365 days a year**, and to activate immediate alerts if there is an incident or episode of heavy rain.

To reduce the environmental impact of overflows, the company has **retention devices at 11 of the network's overflows**, preventing solid waste reaching the environment. Thanks to this system, in 2024, **14,625.10 kg of waste** was kept out, of which **83.73% (12,245.80 kg)** was directly retained by the containment devices, significantly improving coastal protection.

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

02

98



03

Responsible contribution to social welfare



Meritxell Farré.
Aigües de
Barcelona
Director of
Clients, Social
Action and
Participation



03

"

2024 was marked by the ongoing water emergency, even though there was a slight improvement in comparison to 2023. Despite this challenging context and the implications it has for service management, at Aigües de Barcelona we have maintained our firm commitment to excellence in customer service, placing it at the centre of our business strategy.

Through the AMB TU programme, we have reinforced a way of doing things based on three fundamental axes: **putting customers at the centre, guaranteeing accessible digital services** and, above all, reaffirming our **commitment to people in vulnerable situations**. This commitment has allowed us to anticipate their needs and offer a more efficient, closer service adapted to the current reality.

You can't put the customer at the centre without actively listening to them. That's why, since 2022, we've engaged in an active listening model to assess customer satisfaction in real-time. In 2024, this model was consolidated and extended to video calls and a mobile office as well. This system allows us to obtain immediate assessments from various channels such as

telephone, face-to-face and digital services. The result is an overall NSS of 65.07%, a high figure when considering that only scores of nine and ten are taken into account, and those below six are eliminated. In addition, we have a proactive team that contacts dissatisfied customers to understand the causes of their dissatisfaction and improve the service.

We also encourage constant dialogue with different customer segments to jointly design solutions that respond to their real needs.





Considering our customers' growing preference for interacting with us via digital channels, we have set the target of expanding these services while making sure we leave no-one behind.

We are aware that we provide a basic good that is essential for life, and we want to make sure all our customers, without exception, can carry out any administrative procedure with us. That is why we offer inclusive customer care, which means overcoming all barriers, whether they are digital, geographical, physical, financial or involve language comprehension. To achieve this, we provide personalised customer care for people who cannot or do not know how to use digital channels; facilitators in our offices to give better customer guidance; telephone customer service in six languages; a video-interpreting service in sign language; and fully accessible offices. We also have a mobile office that goes to municipalities where we do not have a physical office, and we guarantee a preferential, personalised service for older people.

Underlying all this is a social tariff that guarantees access to water for people in financially precarious situations who cannot pay their water bills. Through close cooperation with municipal social services, we act quickly to guarantee the water supply when we identify a household that might be vulnerable.

We are aware of the difficult and unequal situations in some of the districts of the municipalities where we provide our service. For this reason, once again we want to go further, adding firm, tangible social action to our operational excellence. This social action is aimed in two strategic directions: improving the employability of the people taking part, many of whom benefit from the social tariff; and seeing water as a source of health and well-being. In 2024, 38 programmes have been rolled out, helping more than 2,800 people.

We don't do all this work alone, we do it in alliance with more than 25 social organisations and nine local authorities. They know the situations in their municipalities and we could not socially transform the region without public-private and social alliances.

All this is impossible without a talented, committed team devoted to service, which is another feature of Aigües de Barcelona. We also put this team of people at the centre of our activities, because they are our essence. That is why Aigües de Barcelona makes an effort to promoting people's welfare and talent, training, work-life balance, a culture of fairness, and health and safety for the company's workers. In this way, we attract and develop current and future talent, with an inclusive vision allowing us to achieve safe, egalitarian, diverse working environments.

In a context of climate emergency, having the best-trained talent means being in a better position to take on challenges.





Our team:
attracting and
retaining talent





People are at the centre of everything we do at Aigües de Barcelona. We are aware that our team of people is the driving force of the company, which is why we work every day to encourage an environment where talent, well-being and equality of opportunity are a tangible reality. It is not just a business policy, it is a way of making the whole organisation impregnable.

Creating value for working people

Aigües de Barcelona makes its team of people a priority. **The team's involvement and adaptability are the result of constant work to promote well-being, training, equality, health and safety,** with a cross-departmental view. The company promotes policies and processes focused on developing a good working atmosphere; healthy, safe environments; work-life balance, participation, dialogue and non-discrimination

2024 was a year of challenges and learning. The drought forced us to adapt to a **new water shortage scenario**, testing our capacity for innovation and response. Together, as a team, we have transformed obstacles into opportunities, consolidating new procedures and ways of working that make us more resilient and efficient.

But we are looking beyond the present. We want to continue to build an **organisational culture that integrates the social impact of every decision and measure** we take. Because every one of us in our everyday lives has the chance to transform our environment, whenever we purchase or contract a service and in our relations with others. In this way, with small, everyday gestures and a shared vision, we make possible a more sustainable, fairer future, with greater solidarity.



03





Our workforce

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



94.97%
of our staff have permanent contracts



43,806 h
training

36.18 h
training per person/year**



1,213
workers*

71.97%
873 men

28.03%
340 women



100%
of workers have received training***



107
workers promoted



224
224 new recruits

10.63%
Aged under 30

58.37%
Between 30 and 50

31.00%
Over 50

8.48% men

9.71% women

148 men

76 women



(*) Workers at 31/12/2024.
(**) The indicator of the hours of training per person per year is calculated by dividing the total number of hours of training in 2024 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 2024 and who have taken part in training programmes by the total number of organisation employees on 31 December 2024. In this case, the result obtained showed that more than 100% of the workforce have been trained.



Good employment conditions as keys to well-being



Joaquín Barrio.
Occupational Health and Safety Project Manager – Occupational Health and Safety and Management Systems Department

" The prevention of occupational risks, and people's health and safety has become one of the strategic pillars at Aigües de Barcelona. We have reached significant milestones in recent years that reflect the firm commitment of all parties involved to a culture of prevention. Within the organisation, we have managed to make management in the field of occupational health and safety an unavoidable precept, representing a way of doing things for which we have been recognised both by those who are part of it and by those who collaborate directly.

In particular, in 2024 we worked to implement both the High-Risk Work Management Standards and the Life-Saving Rules, thereby reinforcing our essential safety barriers. We also actively participated in the deployment of the new Leadership in Occupational Health and Safety proposal, promoting exemplarity and the adoption of commitments at all levels of our organisation, thus consolidating a solid preventive culture. Our Occupational Health and Safety Visits therefore continue to represent a fundamental tool for promoting active participation and proactive communication of risk situations.

At the same time, bearing in mind the evolution of technology, we have continued to make progress in the digitisation of our processes with tools such as Prosafety, Acciline and BatecZS, which allow us to optimise risk control management. We have also developed innovative initiatives and are committed to continuing to implement significant improvements in the solutions adopted in the field of protective equipment.

All these advances are the result of our active listening and the participation of all the stakeholders involved. Together, we are consolidating a common strategy that puts people at the centre of our occupational health and safety decisions.



At Aigües de Barcelona we know the well-being of the people who form part of the organisation is essential to ensure a **healthy, safe, motivating working environment**. Beyond complying with employment regulations, we are committed to a model that puts people at the centre and offers working conditions that encourage a work-life balance, safety and professional development. The best possible working conditions not only improve workers' quality of life, they also help us **retain and attract talent, improve productivity and generate a positive, committed working environment**.



A firm commitment to occupational health and safety

Our commitment to ensure the **Occupational Health And Safety (OHS)** of workers, suppliers and customers is a key issue at 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 the real effectiveness of preventive obligations.
- **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.

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 deterioration of people's health, as well as continuously improving the development of OHS by insisting on going beyond the strictly legal requirements.

The integrated management policy of Aigües de Barcelona, as well as the Agbar Group's OHS, establishes **continuous improvement in occupational health and safety**, based, among other things, 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.

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 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).





Following the detection and assessment of occupational risks, the preventive measures to be applied are determined. Aigües de Barcelona **has specific procedures for identifying and assessing occupational risks** associated with:

- Work centres.
- 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 conditions in the working environment.

The Aigües de Barcelona Prevention Plan includes the handling of possible incidents, non-conformities and corrective actions, understanding "non-conformity" as failure to comply with the requirements established in the occupational risk prevention regulations, as well as deviations from 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 with the aim of knowing the risks of the activities carried out by third parties, as well as of the preventive measures to be applied. This is so that **safety conditions can be monitored based on the standards established 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 the 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, 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 matters. 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:

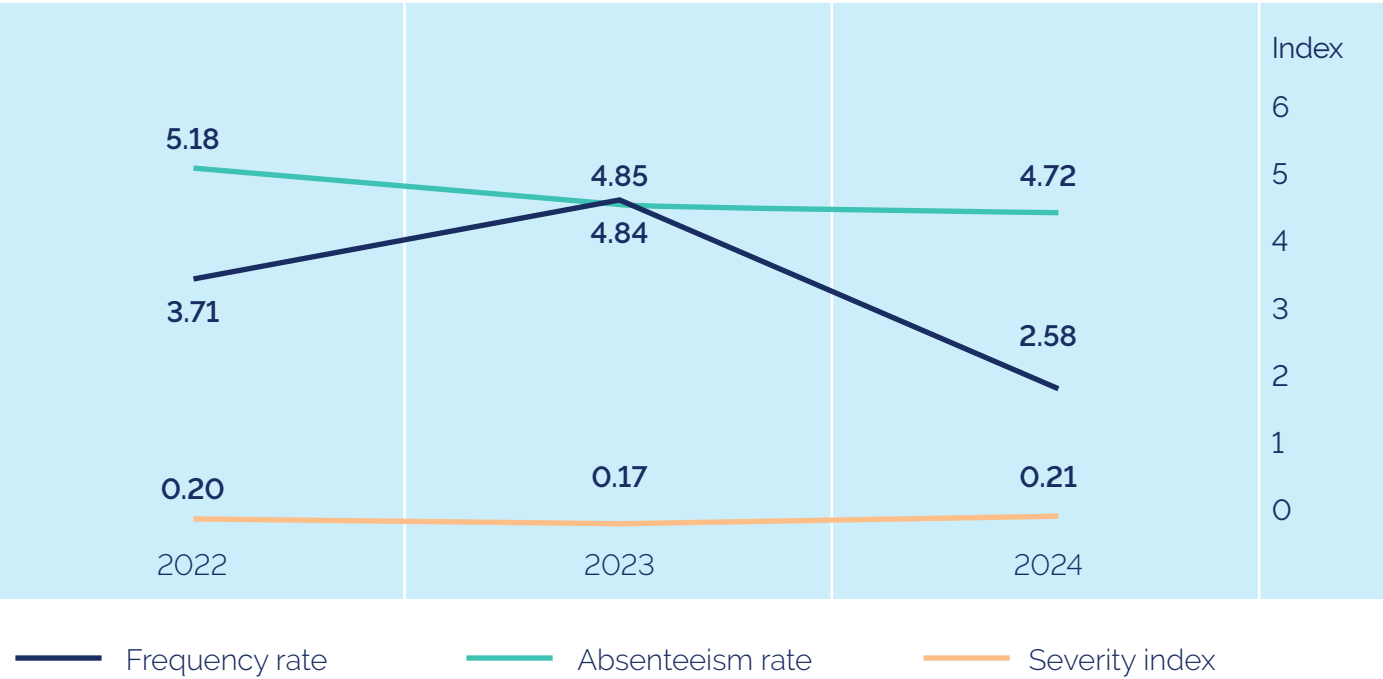
- Taking part in the development, implementation and assessment of risk prevention plans and programmes.
- Promoting initiatives on methods and procedures for effective risk prevention, proposing the improvement of conditions.
- Directly assessing the situation regarding risk prevention in workplaces.
- 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 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



Occupational health and safety



During 2024, a significant reduction has been achieved in one of the strategic occupational health and safety goals: the **frequency rate, which has moved from 4.85 recorded in 2023 to 2.58**. This substantial improvement is the result of the implementation of various measures and projects that have contributed to strengthening the culture of prevention within the organisation.

Most important among these measures has been the **incorporation of High-Risk Task Management Standards (HRTMS)** and the **effective roll-out of Life-Saving Rules (LSR)**. The **reformulation of OHS leadership training**, aimed at staff with responsibilities and with an approach promoting

active commitment to field visits and more proactive participation in safety management should also be mentioned.

Despite the reduction in the occupational accident frequency rate, the severity rate has increased due to the length of certain periods related sick leave. This situation led to an increase in hours of absenteeism per occupational accident. Despite this, the overall absenteeism rate fell because of the increase in total number of hours worked due to the increase of 55 workers compared to 2023.



OHS training

Aigües de Barcelona integrates **occupational health and safety (OHS)** as an essential value in its corporate culture with the aim of **encouraging a participatory culture of prevention, strengthening the integration of occupational risk prevention and adapting to new ways of organising work.**

The company has an **OHS management system** identifying and assessing risks at **work centres, activities by internal and outside staff and physical, chemical and biological risk factors.** It also has **active communication channels** to give information about risk situations, encouraging continuous improvement and the spread of good practices.

During 2024, 16,413.11 hours of occupational health and safety training have been given



Health surveillance

Aigües de Barcelona promotes the full health of its team through **preventive measures and medical check-ups.** The health surveillance service carries out annual medical check-ups to prevent disease and detect the effects of occupational risks.

During 2024, 1,107 medical check-ups took place

Promoting healthy habits

Worker welfare is a priority for Aigües de Barcelona and, for this reason, we offer tools and resources to improve the quality of life and employment conditions of our team of people.

HEALTHY HABITS platform

This corporate initiative remains a reference for encouraging healthy habits among workers. During 2024, it has continued to operate as a virtual space where articles, recommendations and tips are published intended to improve workers' health and well-being. It also encourages participation in activities aimed at improving workers' quality of life.



Health and Well-being web platform

This year, Aigües de Barcelona has created a **new virtual space devoted to offering information and resources about health and well-being.** This platform operates as a centralised repository offering workers relevant documents and links to the group's HEALTHY HABITS platform. The aim of this initiative is to provide access to useful resources and promote the general well-being of teams.

The medical service at work also offers **additional health care**, such as general consultations, gynaecological check-ups every year and eye tests every two years. This year, **69 gynaecological appointments have been made and 60 check-ups as part of the high blood pressure campaign.** A **flu vaccination campaign** has also been carried out with the participation of 92 people.



Outstanding indicators and projects:

- **Occupational Health and Safety Visits (OHSV):** periodic checks have been carried out to detect risks, confirm good practices and encourage commitment to prevention. In 2024, **1,507 OHSVs** have been recorded.
- **Health and safety leadership training:** training has been given to managers and people in positions of responsibility to strengthen the culture of prevention and improve the impact on teams. **27 people have completed the training**, with a total of **398 hours given**.
- **Health and safety coach:** OHS experts have been trained to advise and support people in positions of responsibility in OHSVs. During 2024, **eight professionals have received this training**, with a total of **256 hours given**.
- **The right culture:** the communication system and analysis of events with high potential to become serious (HIPO) have been strengthened. Notification was given of **65 risk situations, two of which were classified as critical. 16 good practices** were also shared within the business group.
- **High-risk task management standards:** progress has been made in implementing **ten specific protocols for high-risk tasks** and in publicising **12 life-saving rules. 86 training sessions** were carried out **attended by 1,603 people**.
- **Prosafety OHS platform:** the occupational health and safety management tool has evolved, incorporating new functions and consolidating its establishment.
- **Acciline:** this has been consolidated as the main tool for managing accidents, giving notice of HIPOs and recording best practices. This year, its integration into the management of OHSVs has begun.
- **BatecZS app:** its implementation for tasks in isolation has been extended, with the distribution of **212 bracelets and 298 beacons**. The project wone the **Asepeyo Antoni Serra Santamans award** for its innovation in preventing occupational risks.
- **ISO 45001 certification with regulatory audit:** the occupational health and safety management system were audited in accordance with the ISO 45001 standard and RD 39/1997.
- **Veolia OHS Week:** this initiative was held between 16 and 20 September under the slogan "Break with Routine" focusing on the prevention of accidents resulting from repetitive habits. In the "Copy and Adapt" competition, Aigües de Barcelona showed the best practice for checking covers and Tramex meters at WWTPs and DWTPs.
- **BAC (Business Activity Coordination) meeting with suppliers:** the Scope of the business activity coordination meetings with our main suppliers has been expanded to strengthen safety in external operations.
- **Health and well-being web platform:** a virtual space has been created with information and resources for improving workers' welfare. **Conscious well-being training** has also begun, based on mindfulness techniques, with a first phase at the Collblanc centre, where **12 people have taken part in the weekly workshops**.
- **Emergency management:** cooperation with safety bodies has been strengthened to improve response to emergencies, and visits have been made to facilities to optimise coordination. At the ecofactories, **fast action guidelines for the biogas lines have been developed**, including practical infographics for managing incidents and preventing accidents.
- **Protective equipment:** improvements have been made to strengthen safety in different areas. For tasks involving electrical facilities, **triple-layer electricians' gloves** have been purchased, offering triple protection (electrical insulation, fireproofing and mechanical protection). They also improve precision in low-voltage manoeuvres. To detect toxic gases, **multigas detectors with 5G connectivity** have been incorporated, allowing the remote supervision of people's exposure in real time. Finally, to improve safety in tasks at height, **specific posters have been installed at every roof access**, clearly identifying the protective devices available and strengthening signage in fragile areas.



Working conditions prioritising welfare

Aigües de Barcelona has established a quality, stable employment framework which guarantees equal rights and opportunities for all workers. Our collective agreement, extended until 2025, covers 100% of workers, consolidating the security of contracts and fair, balanced working conditions:

- **Flexibility and stability:** formal agreements have been concluded with the inter-centre committee, including the extension of the remote working agreement, which benefits almost half our team, making a work-life balance easier.
- **Work-life balance measures:** we have 89 measures promoting a work-life balance, including flexible hours, support for families and access to professional development programmes. In 2023, we obtained Family Friendly Company (EFR) certification in the **Excellent** category recognising our commitment to a more human, balanced model of work.



People's well-being not only depends on their material working conditions, but also on an environment that respects their rights and their time. For this reason, we have promoted **initiatives that ensure responsible management of the working day and workers' time off:**

- **Right to digital disconnection:** we have a specific protocol to ensure workers can switch off outside their working day, preventing hyperconnection and any negative impact on mental health.
- **Tools for better organisation:** a proper e-mail use and meeting policy has been established to optimise time and reduce digital overload.
- **Emotional well-being and mindfulness:** the Conscious Well-being programme implemented by the company allows the first 100 workers to access mindfulness techniques to reduce stress and improve concentration. This initiative will gradually be expanded to more teams.





Effective work-life balance

A balance between personal, family and work life is a priority for workers' well-being and the sustainability of the organisation. Our conciliation policy establishes mechanisms to balance service needs with individual expectations, promoting a **flexible, healthy, inclusive working environment**.

We are working to offer a space where people can grow professionally, enjoy time for themselves and their families and achieve their goals in a balanced way. Commitment to a work-life balance takes the form of an annual investment of more than **15% of total wages**. In 2023, this effort was strengthened with the updating and publicising of our **work-life balance framework**, published on the intranet and shared with our whole team.

In addition, a series of **89 work-life balance measures** were promoted, including options for flexible working hours, giving support to families, promoting professional development and improving health and safety.

- 44 work quality measures
- 21 time and space flexibility measures
- 9 family support measures
- 10 personal and professional development measures
- 5 equality of opportunity measures

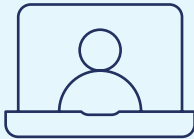
In addition, **the training measures are in line with the company's strategy with the aim of raising awareness and making progress in health and well-being**, leadership and remote working.





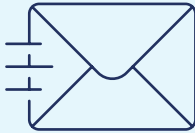
Best employment practices

At Aigües de Barcelona we work to encourage an efficient working atmosphere that respects the balance between professional and personal life. For this reason, we have developed different best practice guides, accessible to all staff via the corporate intranet.



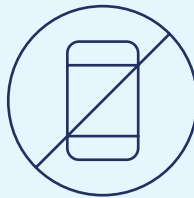
Meeting rules

To encourage a balance between work, personal and family life, specific rules about work meetings have been established at Aigües de Barcelona. This includes a set of recommendations about how to behave before and during meetings. The rules are available in all meeting rooms and on the corporate intranet.



Directives for responsible use of e-mail

To encourage a work-life balance, a specific policy on the use of e-mail has been implemented. This manual of best practices helps raise awareness of the proper use of the digital tools provided by the company and to encourage their rational use.



Digital disconnection protocol

Formally adopted in 2020, this document guarantees workers' right to disconnect from digital tools when their working day is over, during leave, public holidays, days off, sick leave or unpaid leave.



Constant dialogue for environmental improvement

- Dialogue with workers is developed using two different channels:
- **Trade union representation**, which includes the different regulated trade union sections, staff delegates and company committees, as the highest level representatives of the workforce. This channel establishes formal, orderly communication where information on issues that could affect both the company and the workers is shared. As well as taken part in negotiating collective and specific agreements, these representatives are involved in various monitoring committees on aspects such as occupational health and safety, the company's progress, equality, training, and social affairs, always adapting to current needs..
 - The **Ambassadors** project, an initiative running since 2019, includes a group of 30 workers. The aim of this space is to promote closer two-way communication between workers and management, making it easier to pass on important information as well as workers' opinions, concerns and needs.

With the aim of promoting fluid, effective communication, we listen actively, analyse and establish spaces for dialogue with workers and their representatives. This continuous interaction makes it possible to identify needs and expectations while making it easier to build a more participatory, committed working environment



Most important actions with workers

As well as the established communication channels, Aigües de Barcelona is promoting various initiatives to find out at first hand about workers' concerns and expectations, as well as promoting closer, more direct dialogue with the organisation:

BLUE HORIZON

This is a project aimed at listening to workers individually. It seeks to understand each worker's needs and expectations through personal interviews with the People and Organisation team, reinforcing the feeling of closeness and personalising people management.

DIALOGUE WITH FELIPE CAMPOS

Cycle of sessions where small groups of workers have the chance to exchange impressions with the chief executive about current important issues for the organisation. This get-together promotes closer, more direct communication between management and the team of people. Two sessions have been held during 2024, with the participation of 30 professionals from different areas.

VOICE OF RESOURCES

This survey of the working environment makes it possible to measure workers' level of commitment to the company and its purpose. Based on the results obtained, specific measures have been promoted to improve communication within the organisation, such as:

- Present and Future sessions, in which management have shared the company's strategy and identified opportunities for improvement.
- New section in the ONEs newsletter, which includes information from the People and Organisation department about outstanding projects, organisational changes and professional opportunities.



Outstanding actions with workers' representatives

In 2024, Aigües de Barcelona has strengthened its cooperation with the inter-centres committee, concluding various agreements guaranteeing employment improvements and encouraging a work-life balance. The most important actions include:

- **Extending the collective agreement,** maintaining all the terms and conditions.
- **Extending the 2nd remote working agreement:** based on Act 10/2021, to move forward towards a more sustainable model of working, with work-life balance. The flexibility measures currently benefit 600.67 people (49.61% of the workforce) in different forms:
 - Remote working for two days: 491 people (40.59%)
 - Remote working for one day: 109 people (9.02%)
- **Joint committees, governed by the collective agreement, with workers' legal representatives remain active:**
 - Committee to monitor the progress of the company: this meets quarterly to monitor the development of the organisation.
 - Equality committee: assesses the Equality Plan measures.
 - 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.
 - Intercentre occupational health and safety committee: made up of 13 representatives, this oversees occupational health and safety with ordinary meetings every quarter.



Training and development

The true value of Aigües de Barcelona lies in its people and their ability to innovate, solve problems creatively, and act intelligently. To do this, **managing talent is essential** for achieving the organisation's aims and ensuring success.

With this aim, the company promotes **new strategies to attract and develop professionals**, establishing cooperation with universities and vocational training centres. These alliances make it possible to connect emerging talent with the needs of the industry, promoting research, innovation and the incorporation of new profiles into the organisation.

Aigües de Barcelona promotes lifelong learning as a key tool for professional growth and the efficiency of the organisation. The **Training Plan** ensures that training needs are identified, considered and assessed effectively, promoting an environment where every person can develop their talent.

During 2024, **face-to-face and online conferences have been organised on issues including the environment, digitisation, customer-focused communication, economics and finance, occupational health and safety, and compliance**. There is also specific training for internal promotion and the development of technical skills. All workers also have an annual grant for external training.

This year, an average of **36.18 hours'** training per worker has been given, consolidating our commitment to lifelong learning and professional excellence.

Most important training measures

Aigües de Barcelona continues to promote initiatives that encourage training, cooperation with educational institutions and the development of talent in the water sector. **Some of the most important measures during 2024 were:**



WORK ON THE HIGHER EDUCATION DEGREE IN WATER (CFGs)

Aigües de Barcelona has continued its commitment to dual internships in the fourth group of students on the Higher Education Degree in Water at the Esteve Terradas Secondary School in Cornellà de Llobregat, incorporating 16 of the 23 students registered on the course. In total, over the four courses that have been run, 65 students have had the chance of internships with the company, accumulating a total of 56,900 of dual training. This cooperation has also extended to the CFGs in Water at the Institute of Sustainability and the Environment, from which seven of the 19 students registered on the course have been incorporated for a total of 5,600 hours of training in this format.

CERTIFICATE OF EXCELLENCE FOR DUAL VOCATIONAL TRAINING

Aigües de Barcelona has obtained the Dual Vocational Training Certificate of Excellence, awarded by the Government of Catalonia, for its commitment to this form of training. This recognition highlights the company's contribution to professional development and quality job creation for young people in the water industry.

AGREEMENT WITH THE BARCELONA EDUCATION CONSORTIUM (CEB)

On 19 December 2023, Aigües de Barcelona signed an agreement with the Barcelona Education Consortium to promote education in courses linked to the water industry and the environment. This agreement establishes cooperation to promote improvements in professional skills in this area, ensuring that future professionals in the industry have the training they need to face the challenges of integrated water cycle management.

INDUSTRIAL DOCTORATES PLAN

Since 2014, Aigües de Barcelona has been part of the Industrial Doctorates Plan in cooperation with universities in the public and private systems. This programme stands out for its commitment to applied research, solving specific industry problems, student access to prototypes and specific water industry training. To date, seven students have obtained their doctorates at Aigües de Barcelona, and during 2024 three researchers have continued working on their theses at the company.



Talent management

At Aigües de Barcelona, talent management is a strategic element **to ensure the continuity and growth of the organisation**. For this reason, we work to design **career plans** allowing people with great potential to prepare for new professional opportunities, promoting both internal mobility and the development of new skills. This commitment takes the form of a series of initiatives facilitating promotion and professional progress within the company.



During 2024, various measures have been promoted oriented towards, training, leadership and securing talent:

BLUE PROGRAMME

A development programme aimed at professionals with high potential with the aim of promoting their leadership skills and going into depth in knowledge related to digitisation and data management.

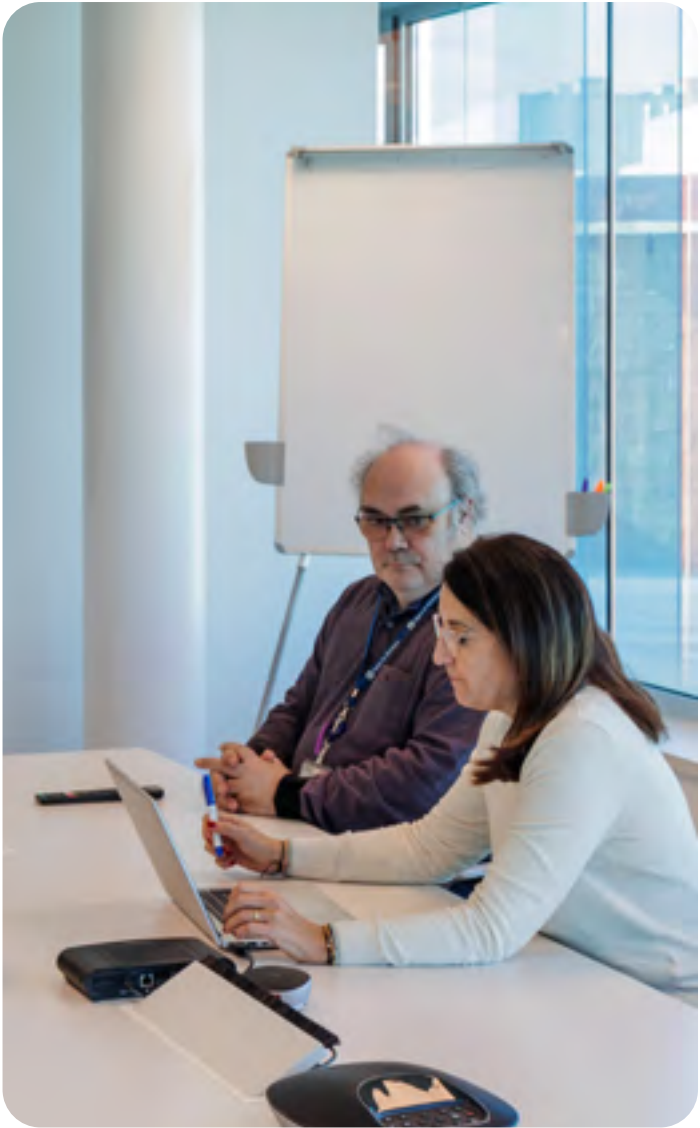
BLUE BOOST

An initiative making it easier to incorporate student interns in different areas of the organisation, offering them a first professional experience in line with their courses.

FUTURE LEADERS

A programme designed to pick up young talent from various disciplines providing them with an overall view of the company and promoting their professional development.

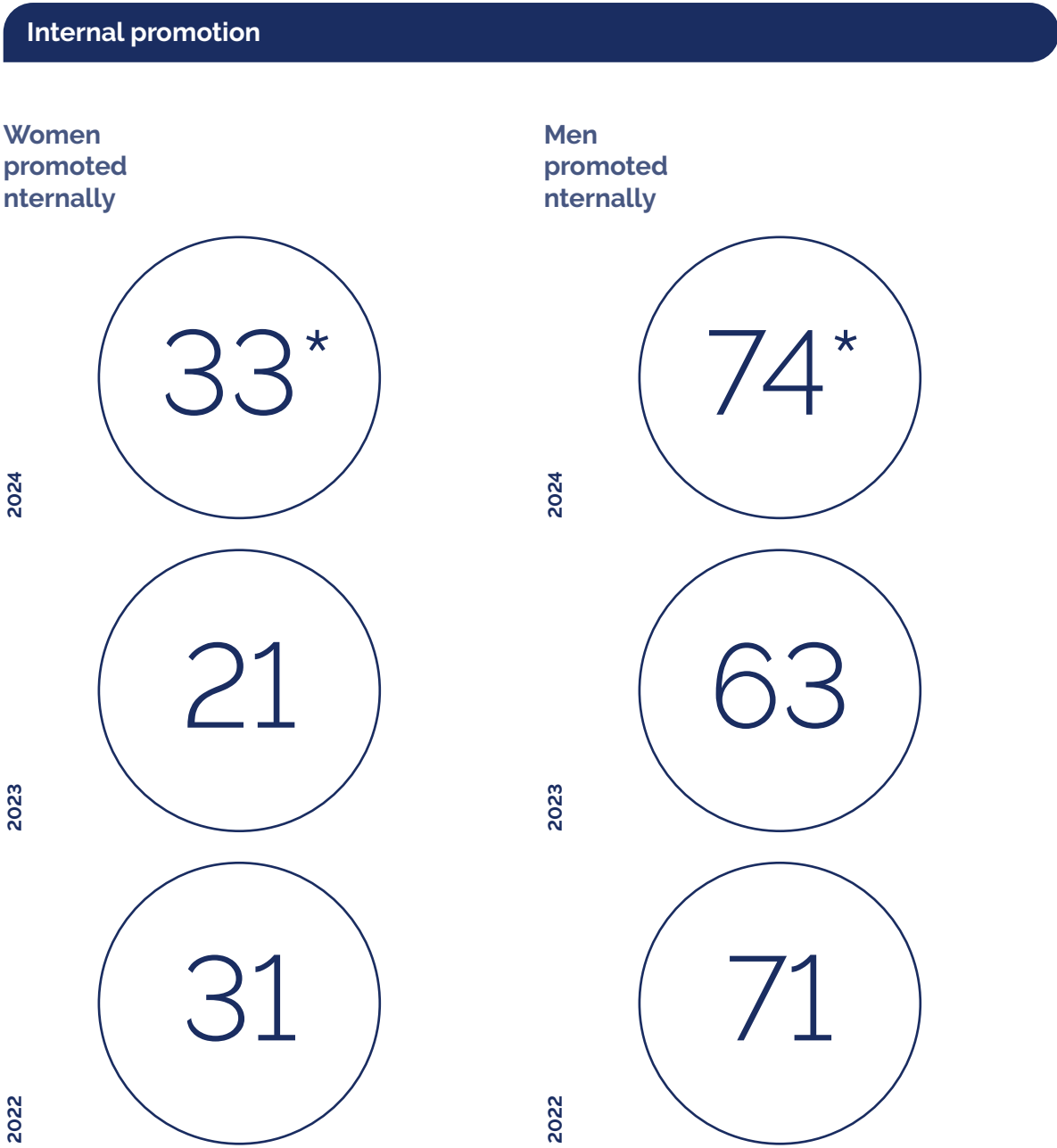
This year, the participants in this programme have completed their stays with the company and had the chance to join the team, depending on the organisation's needs.





Commitment to equality of opportunity is also shown in the **internal promotion figures**. This year, **9.71% of women have been promoted and 8.48% of men**, consolidating the company's wish to promote equal professional careers for all workers.

Meanwhile, to ensure knowledge transfer and ensure continuity in key positions, **succession plans** have been established for strategic roles in the organisation. These plans represent a chance for internal development, identifying and encouraging the existing talent within Aigües de Barcelona.



(*) The promotion percentage for women is 9.71% and that for men is 8.48%.





An inclusive, diverse team



**Montse
Pigem.**
Diversity
Manager –
People and
Organisation
Department

“

For Aigües de Barcelona, the people who are part of the company are a priority. Continuous work is carried out to value them and promote their well-being and talent.

We are committed to achieving a culture of equity, something that is not just the responsibility of one single department, but the result of a transversal way of doing things throughout the organisation, developing key policies and processes for the development of safe environments, equal opportunities, work/life balance, and non-discrimination, among others.

We want to continue enriching this social culture within the organisation, thinking about and implementing both policies and measures with a view to promoting diversity in order to continue working on integrating the social impact in our conduct, decision-making and the actions we carry out. Because each of us has opportunities in our day-to-day lives to make decisions integrating diversity in the areas where we work, when we buy, when we hire and when we interact.

We see diversity as a real opportunity for growth and development, which benefits us as a source of innovation and value creation, as we promote the exchange of experiences and position it as a competitive element that allows us to approach a diverse society that is constantly changing.

”





At Aigües de Barcelona equality of opportunity is a key factor for building a corporate culture based on fairness, respect and diversity.

With this commitment, in 2021 we signed the second **Plan for Equality of Opportunity between Women and Men**, consolidating a frame of reference for guaranteeing true, effective equality within the organisation. During 2024, we have worked actively to **negotiate the third Equality Plan**, confirming our desire for continuous improvement in this area.

This plan not only seeks to eliminate any form of discrimination, it is also conceived as a **chance to boost growth and innovation within the organisation**. Diversity is becoming a driving force for change, providing wealth, promoting the exchange of experiences and creating added value. In a constantly evolving environment, integrating this perspective allows the company to better adapt to the needs of a diverse society.

Agreement with the Spanish Ministry of Equality

Aigües de Barcelona is governed by an **Equality and Diversity Policy** which establishes the principles to ensure parity and promote an inclusive employment environment. Fairness is integrated into all work processes, as well as decision-making, talent management and corporate communication. This commitment has been recognised with the renewal of the Equality in Business (DIE) seal, granted by the Ministry of Equality to organisations that stand out for the development of advanced equality policies.



Priority goals of the 2nd Equality Plan

Aigües de Barcelona's 2nd Equality Plan sets a series of strategic goals to ensure a fair, inclusive working environment. The core areas of action are:

- **Integrating gender equality into the corporate culture**, establishing it as an essential value in the organisation.
- **Promoting a balanced presence of women and men** in positions with horizontal segregation.
- **Ensuring egalitarian access to internal training**, guaranteeing the same professional development opportunities in all categories.
- **Promoting equal remuneration**, eliminating possible pay gaps between women and men.
- **Encouraging a work-life balance**, promoting a corporate culture that values workers' well-being.
- **Consolidating the criteria of inclusive, non-sexist communication** across all departments.

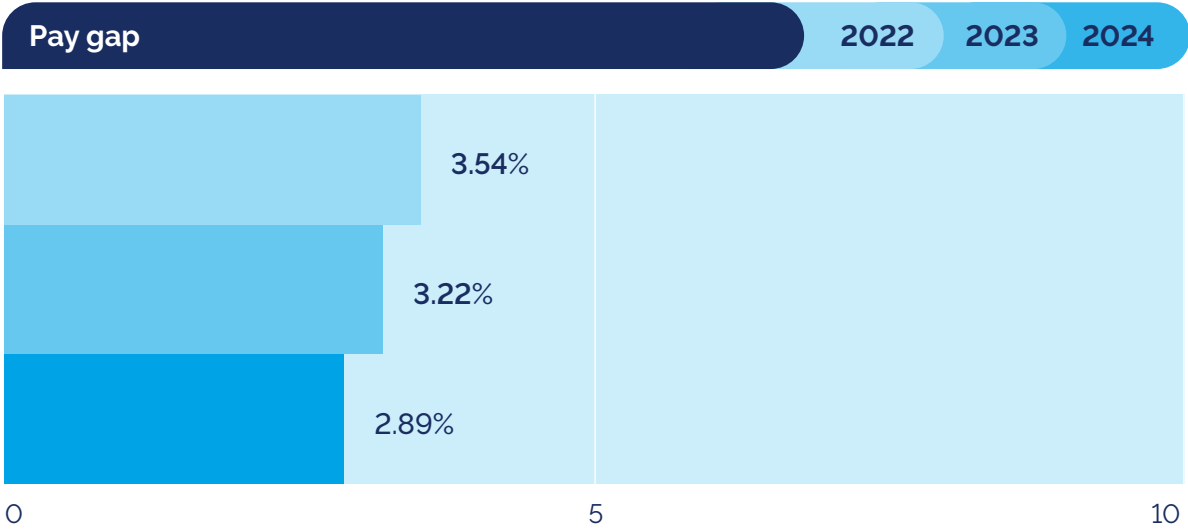


Pay gap

The percentage **pay gap between men and women at Aigües de Barcelona in 2024 was 2.89%**, a figure showing the company's commitment to equal remuneration and validating the pay policies applied. This reduction has been maintained over time, with a reduction of **10.25% on 2023**, confirming the downward trend of the last few years.

Historically, the water industry has been a predominantly male one, with long careers that have affected the differences in average annual remuneration. Despite this, Aigües de Barcelona continues to implement measures to ensure equal pay and move forward to fair total remuneration.

The pay 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 2024** as a reference.



The calculation considers **the annual gross basic salary, discretionary and mandatory supplements and overtime pay**. In some cases, the information has been adjusted to ensure a fair comparison, depending on the time worked and contractual situation of each person and this can cause slight differences from other figures given in corporate reports.

Management remuneration includes components such as variable remuneration, meal allowances, compensation and contributions to long-term saving systems. Meanwhile, the **Board of Directors** did not receive any remuneration, meal allowances or statutory considerations during 2024.

With these actions, Aigües de Barcelona confirms its commitment with a fair, transparent pay policy, promoting equal remuneration and the gradual reduction of the pay gap within the organisation.

The calculation applied is:
Pay gap = (average male wage – average female wage)/(average male wage).



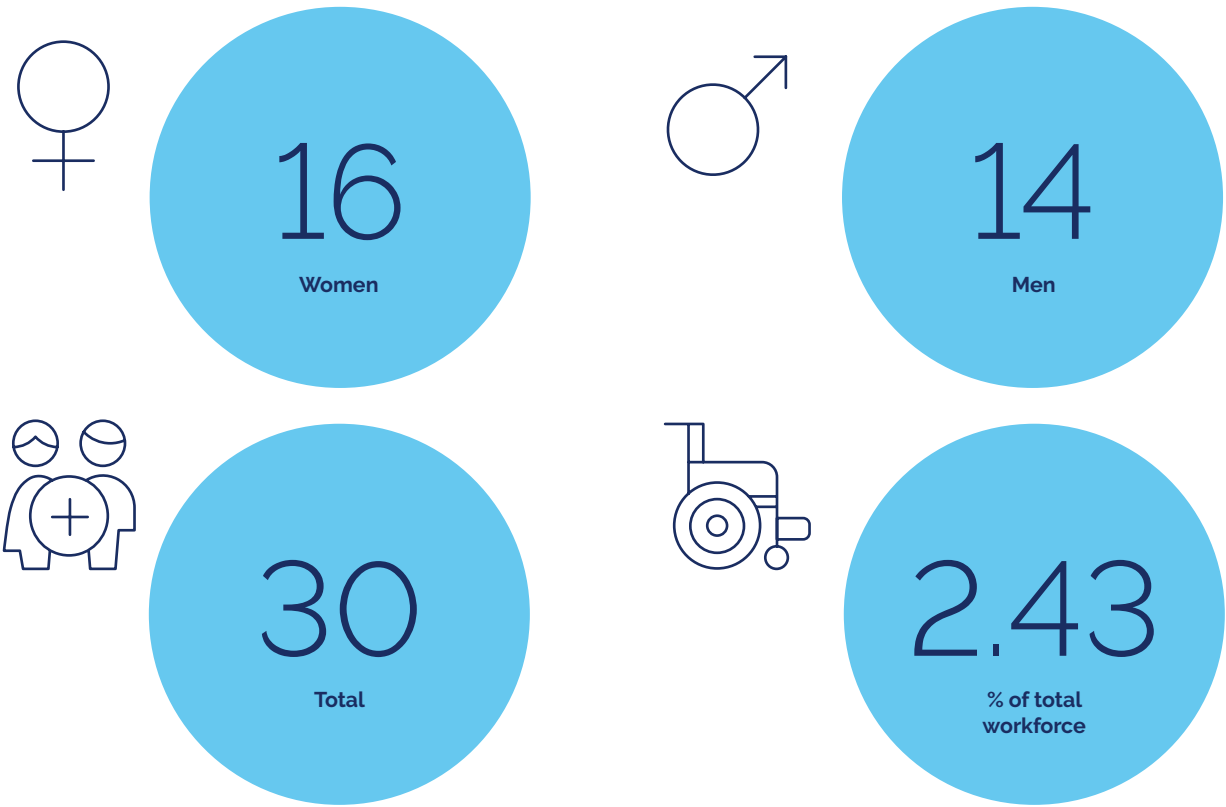


Integrating people with disabilities

Aigües de Barcelona is working to ensure equality of opportunity and promote the **integration of people with disabilities** into the organisation. With this aim, we promote specific programmes and we establish collaborations with public authorities, citizens' organisations and educational institutions, convinced that diversity enriches our human capital and provides the company with great value.

Since 2015, **all workers have completed the "Functional Diversity"** course, reinforcing awareness-raising and knowledge about inclusion. In 2024 a **new short training course** was introduced focusing on identifying cognitive biases and on strategies to reduce them, promoting a culture of greater inclusiveness and awareness.

People with disabilities by gender



Most important inclusion and diversity measures

Aigües de Barcelona promotes initiatives encouraging a more inclusive, accessible working environment, guaranteeing equality of opportunity for everyone. Some of the most important measures during 2024 were:

JOINING THE ACOGE NETWORK

Aigües de Barcelona has joined this network of companies committed to diversity, a project endorsed by the Spanish **Ministry for Inclusion, Social Security and Migration** and financed by **EU** funds. This membership strengthens the commitment to the inclusion in society and in employment of groups in vulnerable situations.

SUPPORTING ALL PEOPLE WITH DISABILITY

In 2024, although no specific training measures were scheduled for people with disabilities, **individual monitoring and support has been maintained**. Periodic meetings have also been held with the heads of different departments to review and adapt jobs, ensuring accessibility and suitability for each person.

RENEWING THE BEQUAL SEAL

Awarded for the first time in 2019, this seal distinguishes companies as being socially responsible about disabilities. Its renewal proves Aigües de Barcelona's commitment in three key areas:

- **Strategy and leadership**, with the involvement of senior management in the inclusion of people with disability.
- **Human resources management**, applying non-discrimination and equality of opportunity policies in selection, promotion and training.
- **Universal accessibility**, ensuring spaces and communications are accessible for everyone.



With the aim of incorporating the sexual and gender diversity perspective into our spaces the company implements **inclusive signage in our buildings** to encourage respect and inclusion for the LGTBQ+ community.

Commitment to a secure, respectful working environment

At Aigües de Barcelona, any form of violence or harassment is considered a violation of people's dignity and fundamental rights. To ensure a secure, respectful working environment, since 2014 we have had a **protocol for action in the event of harassment**, updated on **15 September 2023**. At the same time, this year we have also signed a **specific protocol for detecting, preventing and taking action against sexual or gender-related harassment**.

To ensure these cases and properly dealt with and managed, Aigües de Barcelona offers a **mailbox for queries and reports** (bustiadenunciaassetjament@aiguesdebarcelona.cat), which can be used to report harassment. All reports are managed by the **Protocol for Action on Harassment Monitoring Committee**, and **maximum confidentiality** is ensured in the process.

Over the last five years, **there have been no reports of harassment**, showing the effectiveness of the prevention policies and Aigües de Barcelona's commitment to a safe and discrimination-free working environment.

Aigües de Barcelona declares a policy of **zero tolerance towards any kind of harassment**, whether this is sexual or gender-related, psychological, moral, bullying or online, or any discrimination or abuse of authority. These practices are not permitted or tolerated under any circumstances and are severely punished.

Most important measures in the fight against gender violence

The fight against gender violence is being carried out with specific actions aimed at **protection, awareness-raising and prevention** in the working and social environment. Some of the most important were:

Protocol for Protecting the Victims of Gender Violence

Signed on 25 November 2022, it establishes specific measures to ensure safety and support for those affected within the organisation.

Renewing the agreement against gender violence

On 15 February 2023, Aigües de Barcelona renewed its agreement against gender violence with the Spanish government office in Catalonia, consolidating its commitment with the **"Companies for a society free from gender violence"** initiative that helps raise awareness of the issue.

Awareness-raising and training measures

The training course **"No to sexism and sexual harassment"** was offered with the aim of raising awarenesses and providing workers with tools to identify these situations and act when faced with them.





Respect and protection for human rights





Carme Santacana.
Human Rights Committee Manager – Strategy 2030 and Accountability Department

“

Respect for human rights has always been a priority for Aigües de Barcelona, and is such a part of our organisation’s culture that the measures that allow us to ensure the protection of these fundamental rights are integrated transversally throughout all of our processes.

In 2022, we became one of the first companies to define our own specific policy, which was approved by our Board of Directors. We then set up our Human Rights Committee, a multidisciplinary body comprised of 15 members representing the different areas of the company. It aims to implement a process of continuous improvement in line with the recommendations from the United Nations Guiding Principles on Business and Human Rights, and aligned with new trends and regulations in sustainability.

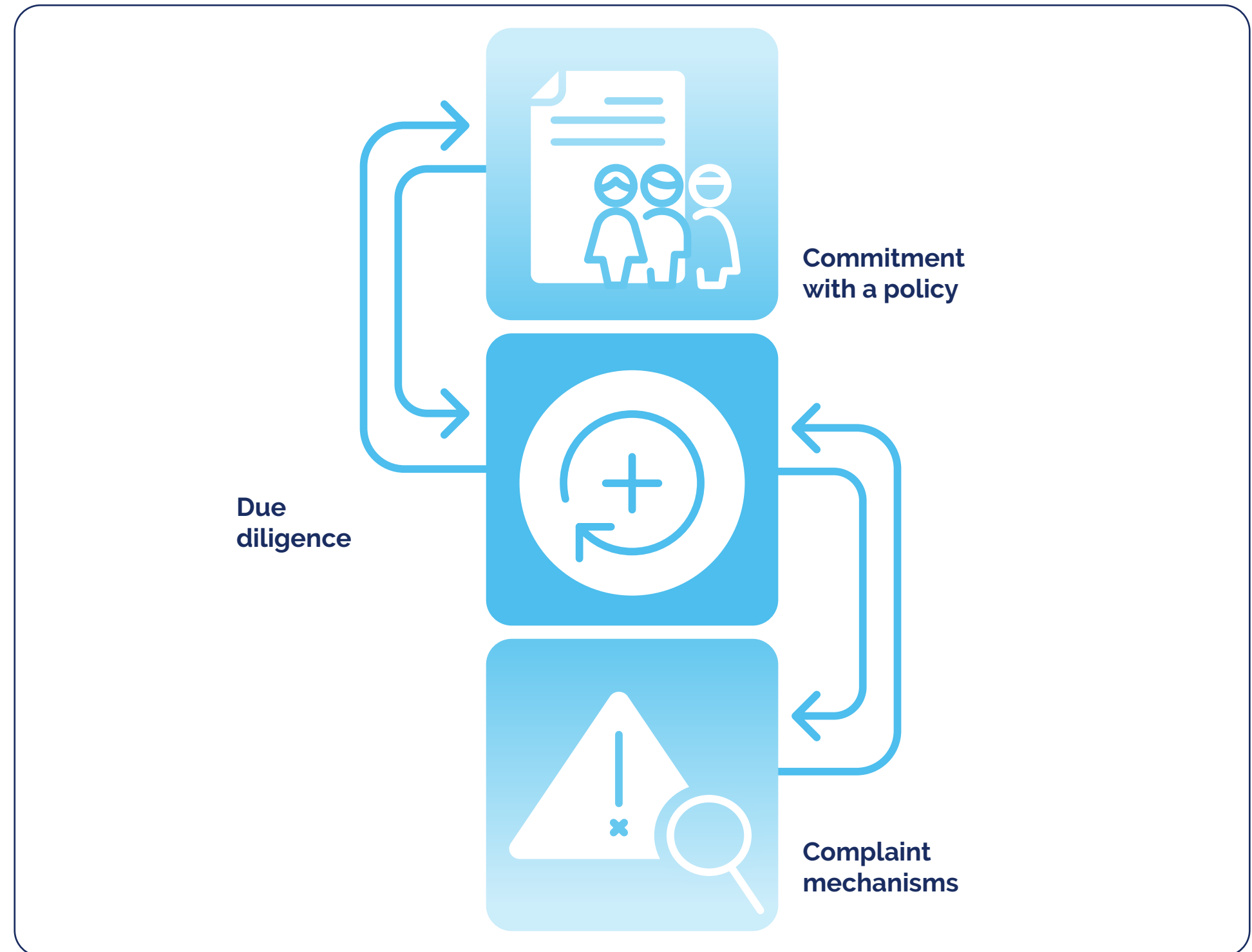
Building on the achievements made in the first 2023-2024 action plan, we are designing a new action plan in which we want to take a step forward and be more ambitious in addressing the impact of our activity throughout the entire value chain in a more comprehensive and holistic way, and particularly as concerns our suppliers. We want to promote improvement actions which aim to minimise possible human rights and environmental risks to which we may be indirectly linked through our chain of activities.

”

At Aigües de Barcelona we ensure **respect and protection for internationally recognised human rights** in all our areas of action and throughout our value chain. This commitment extends to our workers, suppliers, collaborators, partners, citizens and society in general.

Our active commitment to human rights is another example of the **company's social involvement**. For years it has integrated into its strategy the **Sustainable Development Goals (SDGs)**, paying special attention to fundamental rights. Since 2016, we have also formed part of the **Spanish Global Compact Network** and we annually confirm our commitment to the 10 principles of the network, among which human rights feature strongly.

Anticipating the **new European Directive on due diligence**, we apply a **continuous improvement management model based on the recommendations of the United Nations' Guiding Principles on Business and Human Rights**, based on three key factors:



Commitment with a policy

We have a policy, approved in 2022 by our Board of Directors, based on which we became a pioneering company in having a specific policy on human rights. This policy is structured on the basis of four guiding principles:



Employment practices

- Respect for diversity and non-discrimination
- Freedom of association and collective bargaining
- Occupational health and safety
- Fair and favourable working conditions



Environmental practices with social impact

Promoting healthy, sustainable surroundings and protecting the environment



Access to water and sanitation

Guaranteeing access to water for everyone, particularly people and groups in vulnerable situations



Ethical practices

- Integrity. Zero tolerance with corruption
- Right to data protection

Due diligence in human rights

Aigües de Barcelona applies a process of **due diligence** to identify and analyse the most important human rights impacts deriving from our activities. The aim is to establish efficient mechanisms for monitoring and encouraging continuous improvement in this area.

To ensure rigorous management, the **Human Rights Committee**, a multidisciplinary body led by the **Department of the 2030 Strategy and Accountability**, was set up in 2022. This is a multidisciplinary committee consisting of **15 members**, with representatives from different areas such as **People and Organisation, Purchasing, Communication, Occupational Health and Safety, Compliance, Legal, Customers, Social Action, Environment and Systems**, and others. Its main duty is to ensure that the due diligence process is carried on continuously and effectively.

During 2024, the members of the committee have received **specialist training in human rights** through the **Global Compact** initiative. In addition, **various communication initiatives** on human rights have been carried out, both internally and externally, reinforcing the company's commitment in this area.

Complaint mechanisms

Aigües de Barcelona considers **communication and dialogue** to be fundamental elements to promote a solid, effective compliance culture. For this reason, we offer our professionals the **Ethical Channel**, a secure, confidential, anonymous tool making it possible to give notice of any possible action contravening current legislation or the company's internal rules, or possible human rights violations.

During 2022, 2023 and 2024, there have been no reports of human rights violations resulting in penalties or convictions



At the same time, at the company we are **mapping our value chain with a 360° view incorporating social and environmental impacts** throughout the water cycle. This analysis should allow us to **identify risks and opportunities in relation to human rights and the environment**, both in our own activities and in our relations with suppliers, customers and other interest groups.

With this exercise, we strengthen our **commitment to due diligence and responsible management**, in line with the United Nations' Guiding Principles on Business and Human Rights and the future European Directive on business sustainability.

Aigües de Barcelona value chain

The diagram illustrates the Aigües de Barcelona value chain, centered around 'Own Activities' and influenced by external factors.

Upstream

- Suppliers**
 - Water purchase
 - Subcontracts
 - Energy
 - Information technology
 - Technical services
 - Water treatment products
 - Industrial equipment
 - Waste management
 - Network materials
 - Customer management services
 - Other products and services
 - Associated companies
- Planet**
 - Water collected (surfacewater and groundwater)
- Shareholders**

Own Activities

1. Collecting water resources
2. Production and treatment
3. Transport and storage
4. Distribution
5. Use
6. Sewer
7. Depuració
8. Regeneration
9. Reuse
10. Customer management
11. Transversal and support processes

Downstream

- Customers**
 - Supply:**
 - Homes and residents' associations
 - Industry and commerce
 - Municipal services
 - Sanitation:**
 - Population served
 - Reclamation and reuse:**
 - Urban and recreational
 - Agricultural
 - Industrial
- Planet**
 - Reclaimed water for environmental use
 - Effluent and emissions from processes
 - Waste

Regulatory framework

- Public authorities**
- Regulator**

Ecosystem

- Society**
 - Business network
 - Social and environmental bodies, NGOs and foundations
 - Education and research centres
 - Media



Our reason for
existence: our
customers





Ferran Norberto.
Economic Control and Customer Data Manager – Customer, Social Action and Participation Department

“ As part of one of the strategic lines at Aigües de Barcelona, the AMB TU programme, we remain focused on placing people at the centre of our decision-making. We work with technology and digitisation to exploit the potential of data, using analysis tools that allow us to segment our customers according to their habits, needs and preferences, and also develop detailed profiles of our different types of customers, understanding their motivations, expectations and frustrations.

We do all of this by collecting data from our customers, whether that may be transactional, their digital habits or satisfaction and feedback. This data must not only be storable, reliable and available, but must also allow us to continuously improve our processes and continue studying, treating and mitigating pain points and our customers' new needs.

The omnichannel system will be consolidated with the implementation of a new CRM, which will improve the customer experience at all points of contact, ensuring that each interaction is fluid, coherent and relevant to our customer and, at the same time, will allow us to detect and trace the entire customer journey in the best way and target all those points of contact where we can improve their experience with Aigües de Barcelona.

”

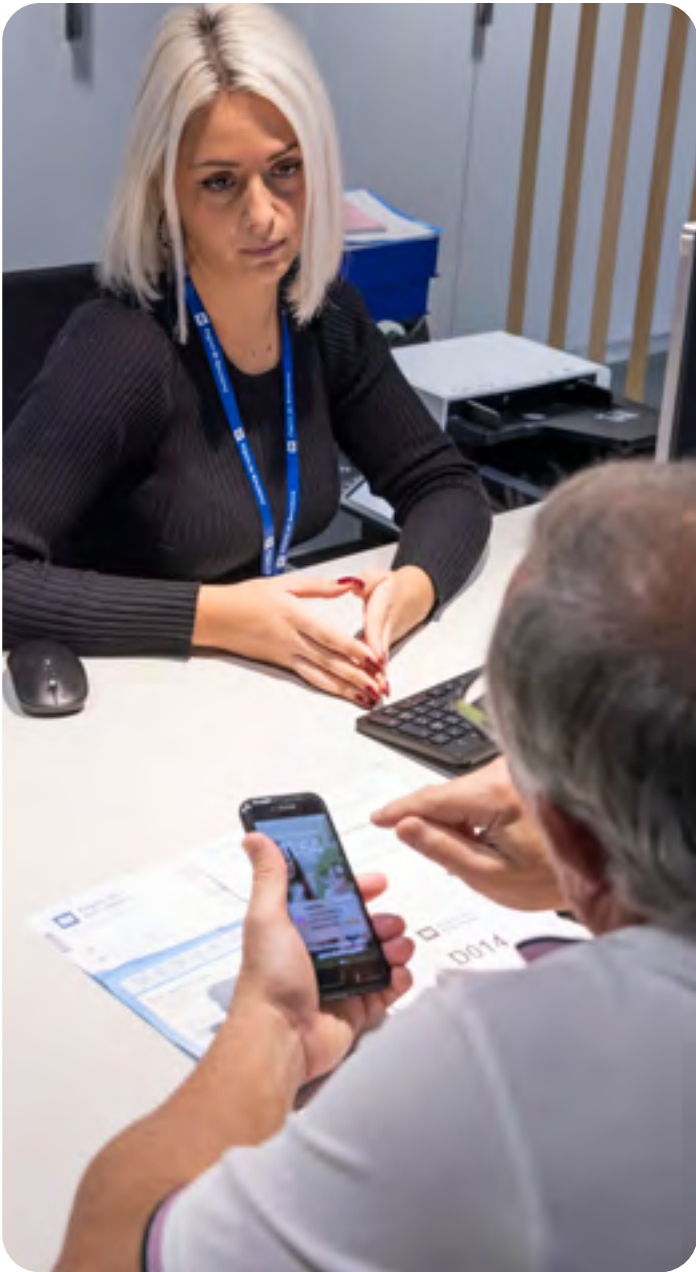







Aigües de Barcelona works to offer **the highest quality services** with the aim of exceeding customer expectations year after year. Customer service has developed significantly, making use of all opportunities for digital transformation to **improve the experience of the public, streamlining processes and optimising request management**. This commitment to innovation allows us to get even closer to our customers and adapt to their needs as efficiently and accessibly as possible.

We confirm our commitment to customers by putting them at the centre of our strategy and focusing all efforts on ensuring **the best possible experience through any of our customer service channels**. The multichannel approach is a distinctive feature of the service, making it possible to offer flexible responses adapted to each user's needs.

The company has a **wide range of customer care channels** to make communication and service management easier:

- **Free customer care call centre**, operating 24/7, guaranteeing immediate attention at any time.
- **Business operations call centre**, with a free option, available from Monday to Friday, 8am to 8pm, to carry out procedures conveniently, with no need to travel.
- **Four in-person customer care offices**, for customer who require a direct, personalised service.
- **A travelling mobile office** providing service to 19 municipalities in which Aigües de Barcelona manages the supply and does not have a permanent office.
- **Customer area on the website**, a digital space for carrying out procedures quickly and easily.
- **Corporate website**, a self-management channel with clear, educational information, including an intelligent chatbot offering immediate answers.
- **Customer area on the app**, making it possible to carry out all contract procedures conveniently and autonomously from a mobile phone.



Our customers	
	1,276,381 households
	8,445 businesses
	50,987 residents associations
	145,607 commercial premises
	10,808 municipal services





Focus on customers

Aigües de Barcelona listens, understands and supports its customers, adapting to their operations to offer an **efficient service and a quality experience**. We constantly assess our service to detect areas for improvement and identify the aspects most valued by customers. This continuing analysis allows us to optimise processes and guarantee a service in line with their needs.

During 2024, the **active listening model** – begun in 2022 – was consolidated to assess our customers’ satisfaction in real time. This system collects immediate assessments of the quality of telephone customer care, the website and the offices, allowing users to express their opinion on the management of their process and the way they have been treated by agents.

Throughout 2024, a total of **527,708 active listening surveys** were carried out, with a response rate of 32.46%. All this data is collected on a platform that provides instant access to the results, making it possible to react quickly to any dissatisfaction and continuously improve the customer experience.



The results obtained show a **high level of satisfaction**: an overall NSS rate of **65.07%** and an **average rating of 4.60 about 5**. By channel, telephone customer service (4.61) and in-person visits (4.58) stand out, followed by the website (4.24).

Apart from this constant monitoring, **service perception surveys** are carried out periodically, analysing consumption habits, ratings for the service, and confidence in tap water. In 2024, the overall satisfaction index was **7.72 out of 10**, maintaining a positive trend compared to previous years. This survey also makes it possible to identify the attributes of the service that are most important for users and guiding improvement actions.

Finally, dialogue and co-creation sessions are held with customers to listen directly to their needs and suggestions. This set of listening channels strengthens our commitment to people-focused management oriented towards excellence, consolidating Aigües de Barcelona as one of the service companies with the highest ratings from the public.

Here are the **most important ratings for each canal**:

Active listening surveys (2024)		
Overall	Cumulative NSS value*	65.07%
	Satisfaction with the procedure (out of 5)	4.60
Phone calls	Cumulative NSS value*	65.81%
	Satisfaction with the procedure (out of 5)	4.61
Visits	Cumulative NSS value*	62.32%
	Satisfaction with the procedure (out of 5)	4.58
Website	Cumulative NSS value*	37.03%
	Satisfaction with the procedure (out of 5)	4.24

(*) 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 of 2024.

Development of customer satisfaction



Dialogue and continuous improvement in customer service

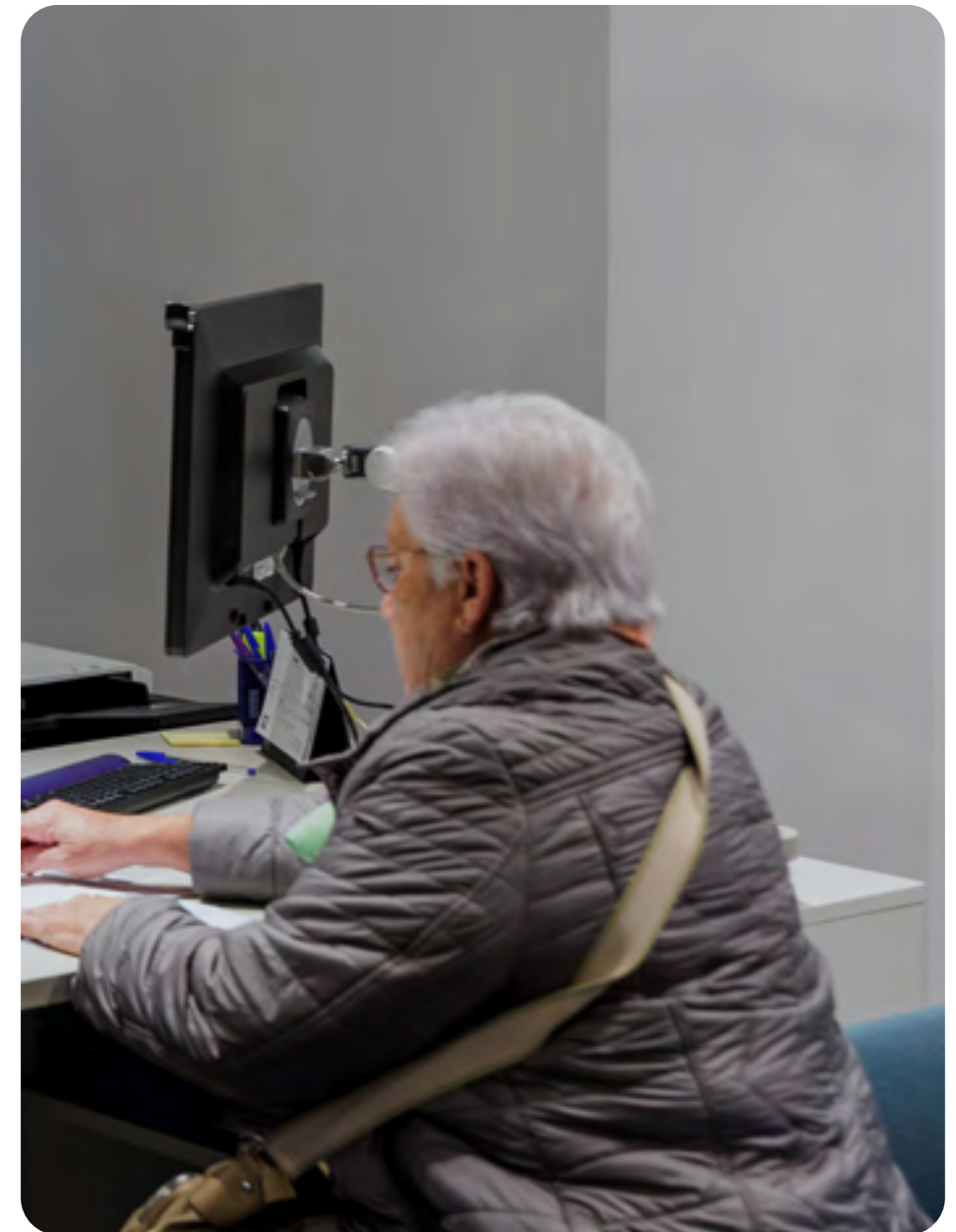
Putting the customer at the centre of the strategy involves listening to their concerns, analysing their satisfaction and working proactively to improve their experience of the service. During 2024, Aigües de Barcelona has consolidated its **proactive team**, which works to detect and resolve possible dissatisfaction. Thanks to the **active listening tool**, cases of dissatisfaction can be monitored, directly contacting customers to alter their perception of the service.

In addition, we have focused on managing **unresolved cases with many interactions**, offering a more personalised and a more efficient service. We also anticipate a possible leak complaint when we detect excess consumption, highlighting it in the customer's next bill, phoning them to warn them and offering them the possibility of stopping the next charge to their bank.

Alongside this, **improvements in contracting processes** have been implemented, including signing up, cutting off the supply and changes of name. The aim is to **simplify procedures and reduce the documents required**.

To find out about customers' needs and expectations at first hand and to co-create initiatives to improve their experience, Aigües de Barcelona organised various **dialogue sessions** during 2024:

- **28 meetings** with official bodies, arbitration boards, consumer bodies and Municipal Consumer Information Offices (OMICs).
- **Forum for dialogue** with consumers' associations.
- **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 setting up a specific service channel for this group.
- **Four sessions with major consumers and customers**, focused on improving the efficiency of their procedures through a single, exclusive contact channel.





The Charter of Commitments

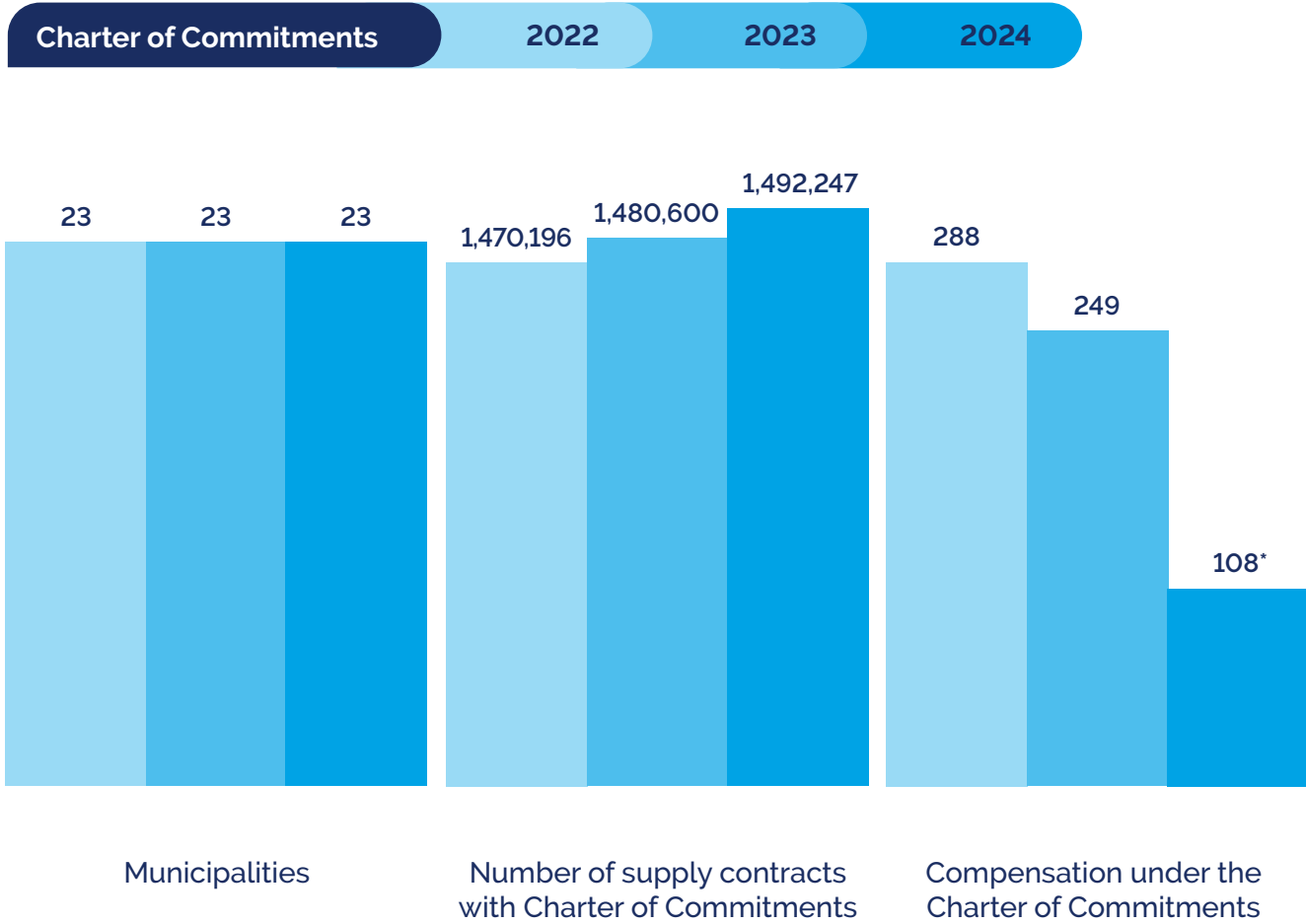
Excellent service is not just an aspiration for Aigües de Barcelona, it is a measurable reality shared with its customers. In an exercise of transparency and continuous improvement, the company publishes its efficiency levels through the **Charter of Commitments**, a document that lays down clear, high standards to ensure the quality of supply and service to users.



This charter establishes specific periods for essential actions in the service, thereby ensuring a flexible, effective response to customer needs. **The most important commitments include:**

- Response to complaints about water quality within 24 hours.
- Sticking to agreed appointments.
- Beginning water supply within a maximum of four working days by installing the measuring equipment.
- Response to complaints within a maximum of 10 days.
- Accurate meter readings without errors.
- Immediate warnings if anomalous or excessive consumption is detected.
- The most common commercial operations (change of account holder, duplicate invoices, updating data, etc.) carried out immediately.

100% of Aigües de Barcelona's customers are covered by the Charter of Commitments



(*) In 2024, there was a significant reduction in compensation under the Charter of Commitments, as measures were carried out to improve response time in relation to checks, as well as an expansion of appointment times.

Commitment to inclusion and accessibility

At Aigües de Barcelona we work to guarantee a service accessible and sympathetic to everyone, especially those in situations of economic or digital vulnerability or with difficulties of understanding or accessibility. Our aim is that no-one should be left behind, offering solutions adapted to remove barriers and ensure fair, equitable service for everyone.

With this in mind, we have implemented various initiatives aimed at groups with specific needs:

- Personalised attention for people affected by the digital gap, providing priority support for those not familiar with the technologies.
- Agents making the customer experience easier in our offices to improve service and communication with users.
- Prioritised attention at offices for elderly people, ensuring a flexible service adapted to their needs.
- Specialist training for customer service workers helping elderly people, improving the quality of the service.
- Expanding our customer service languages, adding English, Mandarin, Arabic and Urdu to the existing services in Catalan and Spanish to overcome language barriers.
- Customer service for people with disabilities, with video interpretation in Catalan sign language and totally accessible offices.
- Mobile office at strategic points in municipalities, to make procedures easier without the need for appointments or travelling long distances.
- Clear, accessible communication to guarantee that everyone can understand all the information.



During 2024, this commitment has been consolidated with the implementation of new improvements:

- AENOR accreditation as an organisation committed to attention to elderly people. This recognises our effort in this area.
- Expansion of our telephone service model in different languages, extending the availability of English to our full commercial hours.
- Accessibility certification for our four permanent offices, the mobile office and the website, ensuring an inclusive environment for everyone.
- Rolling out a clear oral communication manual and adapting telephone paths, arguments and manuals to improve interaction with users.

03





Commitments to senior customer service

01. Dialogue, with active listening

We promote dialogue and the participation of seniors to discover their needs and expectations.

02. Specialist customer service team

The whole in-person customer care team is trained in service to elderly people. The aim is to reach the entire customer service team in 2025.

03. Contact for seniors

Every office has a specialist contact with the sensitivity to deal with this group.

04. In-person customer service without appointments

We see elderly people even if they come to our offices without an appointment.

05. Support for in-person customer service

We have specialist facilitators to support senior customers with their procedures.

06. Accessible, inclusive offices

Our offices have been designed to ensure access for all groups (elderly and disabled people, etc.).

07. Mobile office

Our mobile office brings in-person customer care to all the municipalities where we provide a service.

08. Clear, direct language

We have a clear, friendly language manual to simplify oral and written communication with our customers.

09. Breaking down language barriers

Our customers have the option to be dealt with in different languages (Chinese, Urdu, English or Arabic) or sign language.

10. Digital customer care channels

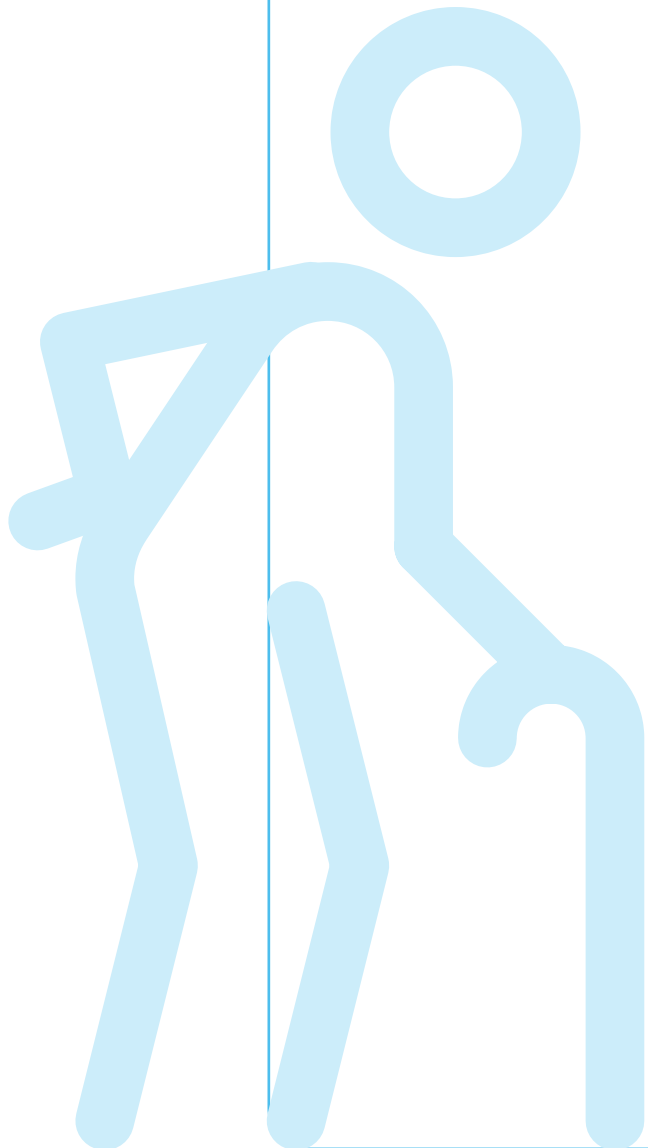
Elderly people or people with reduced mobility can receive attention via channels suited to their needs (videocalls).

11. New payment channels

Our customers have different payment channels available to prevent unnecessary journeys (Bizum, payment in tobacconists, etc.).

12. Proactive contact with dissatisfied customers

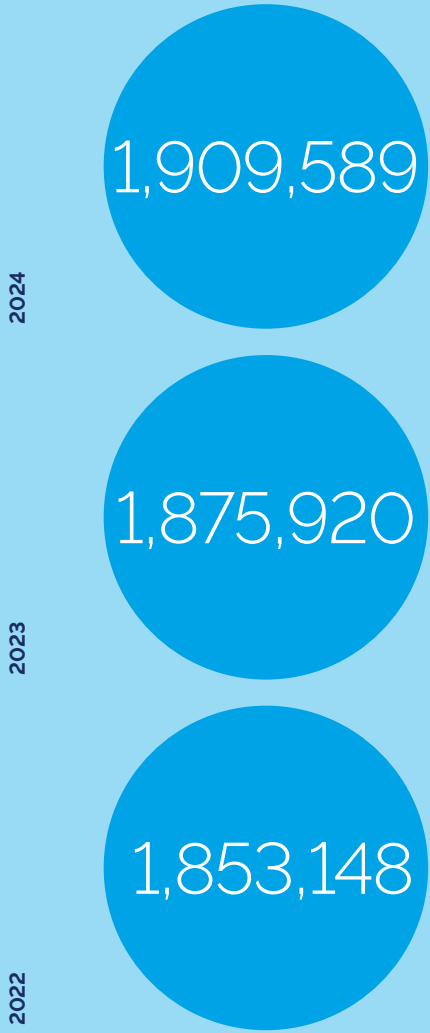
We have a specialist team offering specific customer care to everyone who is dissatisfied after contacting us.





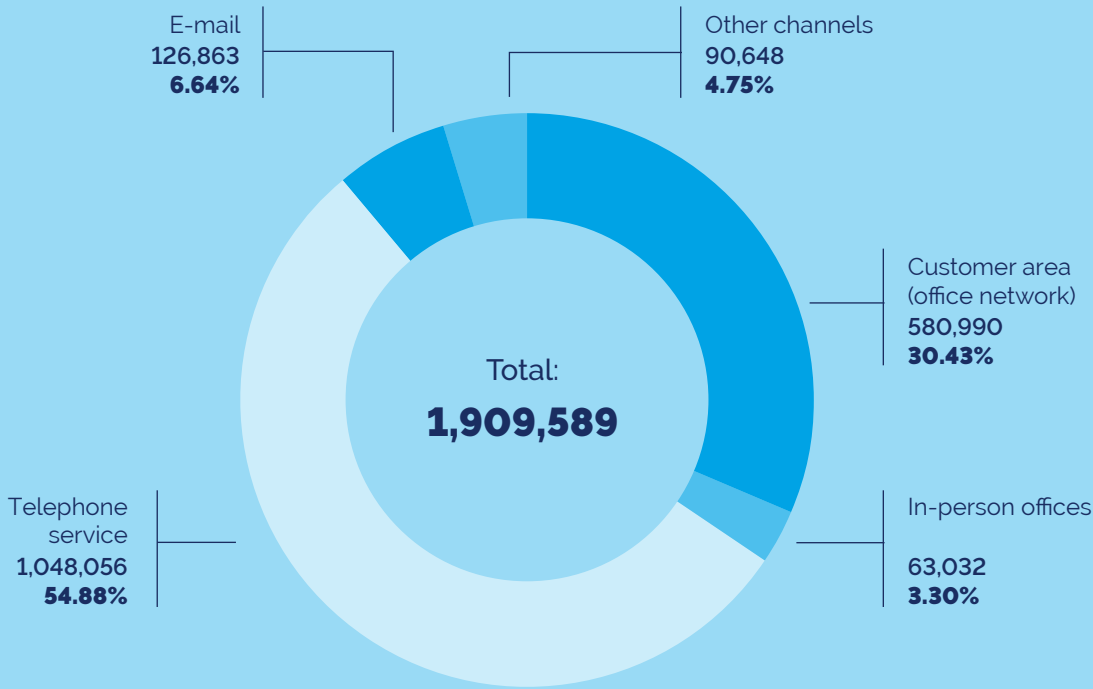
Inquiries and complaints

Inquiries via the different communication channels (OFEX offices, customer care, phone line, etc.)*

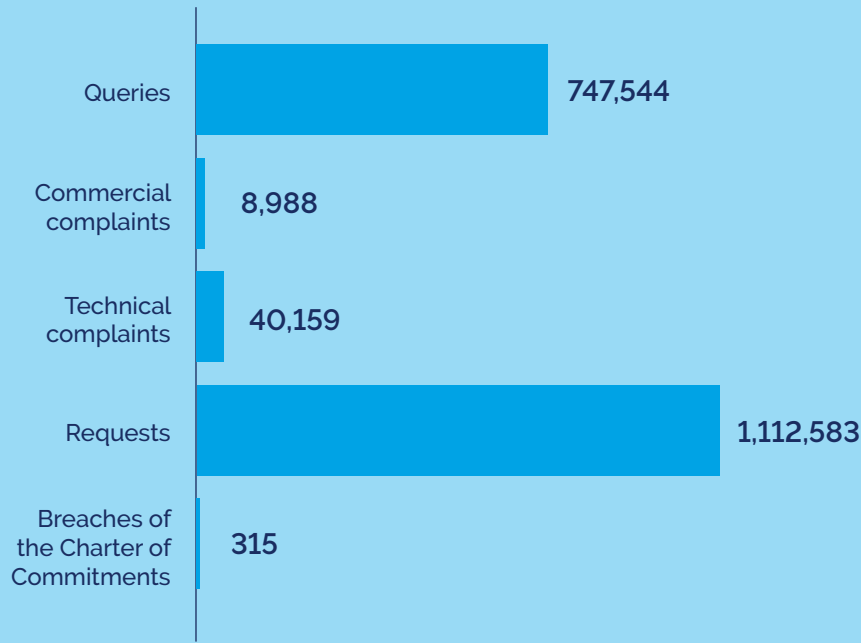


(*) "Inquiry" is the record of any contact made by a customer with Aigües de Barcelona. Inquiries are classified as requests and queries.

Number of inquiries per channel (2024)



Inquiries generated during the calendar year by type (2024)



Complaints dealt with in less than nine days (2024)*

(*) 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.



Customer adviser: mediation to ensure fair solutions

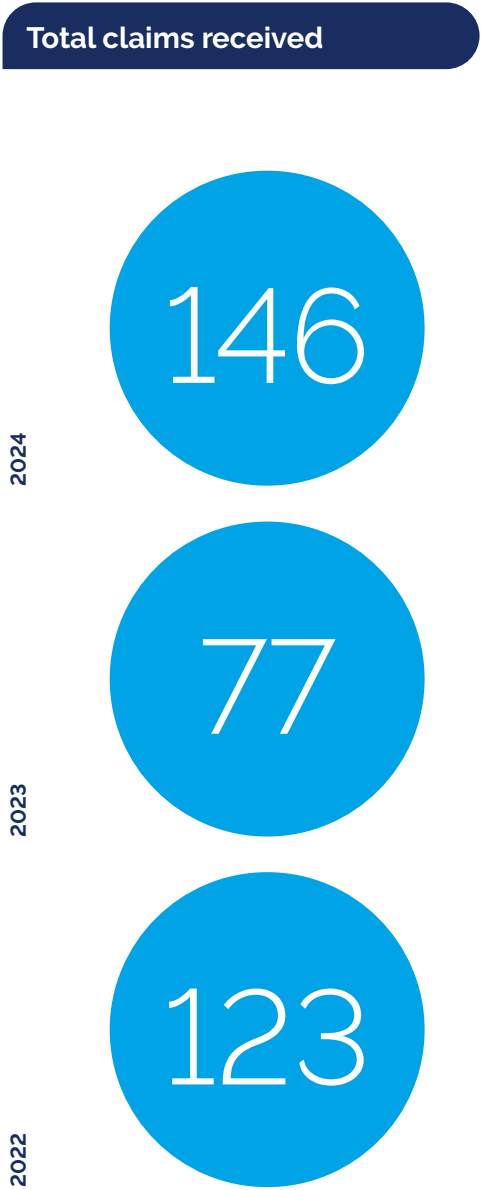
In order to strengthen transparency and improve public service, on **25 September 2024** the **Aigües de Barcelona Customer Adviser Office** began operations. This initiative involves breaking away from the figure of **business group's Customer Counsel**, establishing an independent, specialised service for Aigües de Barcelona customers.

The main duty of the customer adviser is to **deal with and resolve customer complaints, free of charge**, ensuring fair, equitable treatment in all cases. To achieve this, they maintain **constant dialogue with public and private bodies** involved in protecting consumer rights, providing mediation in complex situations and working to find efficient, satisfactory solutions.

This mechanism also allows the company to obtain valuable information about the main public concerns with regard to the provision of the water service, encouraging continuous improvement in customer relations and in adapting to their requirements and expectations.

Full details the operation of the Customer Adviser's Office can be found on Aigües de Barcelona's official website:

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





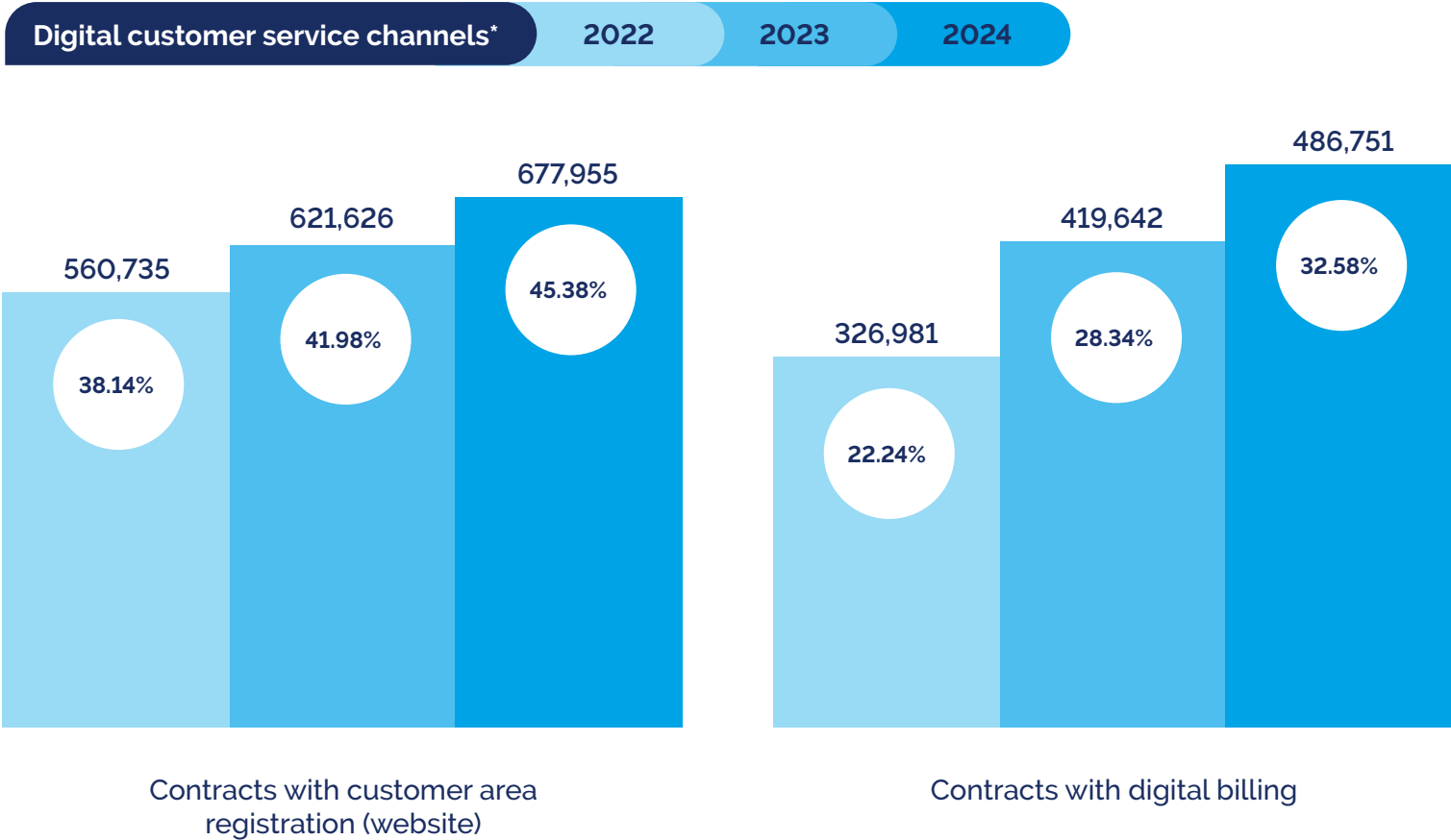
Digitisation

Aigües de Barcelona is committed to digitisation as a tool to offer **flexible, streamlined, efficient customer care**.

One of the priority goals is to **increase the number of users registered in the website's customer area**, improving its functions to make procedures easier. Alongside this, work is going on to promote the adoption of **digital billing**, reducing the use of paper and promoting more sustainable solutions.

To reinforce this strategy, the **Aigües de Barcelona app has been revamped**, based on the experience of users of the website customer area, with constant updates to improve procedures and access to information.

In addition, in **2024 WhatsApp Business has been implemented** to streamline certain procedures and offer a new customer care channel, moving forward to a more integrated multi-channel approach that is more accessible for customers.



(*) Unaudited historical data, as this is a new indicator first being reported in 2023.

Consumption monitoring

As an example of our **commitment to innovation and efficient water management**, 86% of our customers now have meters with remote measurement, a technology that allows us to monitor consumption in real time and move forward to smarter, more sustainable water management. **Our goal is to achieve full remote measurement coverage for our entire meter stock before 2030.**

This system not only offers us more accurate monitoring of overall water consumption, it also empowers our customers with detailed, accessible information about their consumption. Through the **customer area**, they can receive configurable warnings to detect possible leaks or excess consumption. This tool is particularly important in the current context of drought.

With this initiative, we are moving forward to more efficient management of water resources, promoting **shared responsibility and contributing actively to the sustainability** of the region.

Water, a universal right

Water is an essential resource to ensure a decent life, and it must be accessible for all citizens. At Aigües de Barcelona, we are aware of the difficulties some people face in accessing it, and this situation has been exacerbated in recent years by the economic crisis and impact of the COVID-19 pandemic.

To offer a response to these needs, we **work closely with social services and the municipal councils' energy advice points**, establishing cooperation mechanisms to streamline and simplify procedures for people in economically vulnerable situations. This collaboration allows us to detect possible cases of difficulty and act quickly, ensuring efficient support adapted to each situation.



Discounts and grants	2022	2023	2024
Families with social tariff	56,757	60,987	64,637
Social tariff (€M)	8.1	8.6	11.1*

(*) 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 (as a result of the increase in the cost of water purchasing and other operating costs), which came into force in February 2024, and, in addition, the natural increase in the number of families in vulnerable situations that same year.

We work to ensure that everyone can access water under fair, equitable conditions. That is why we offer different discounts and flexible mechanisms specially designed for groups in vulnerable situations





The social tariff:
a more affordable bill

This aim of this structural mechanism is to make it easier for households with economic difficulties to afford water. The social tariff represents a 100% discount on the service charge and on the price of bands 1 and 2 of water supply. These bands correspond to the volume of water considered to be sustainable consumption according to the standards of the World Health Organization (WHO). This ensures a bill adapted to families' real needs.

Who can access it?

- Families with all members unemployed.
- People receiving minimum pensions.
- Family units who prove that they are in a situation of economic vulnerability, in accordance with current regulations.
- Households that have a municipal social services report acknowledging a situation of risk of exclusion from housing or another situation requiring special protection.



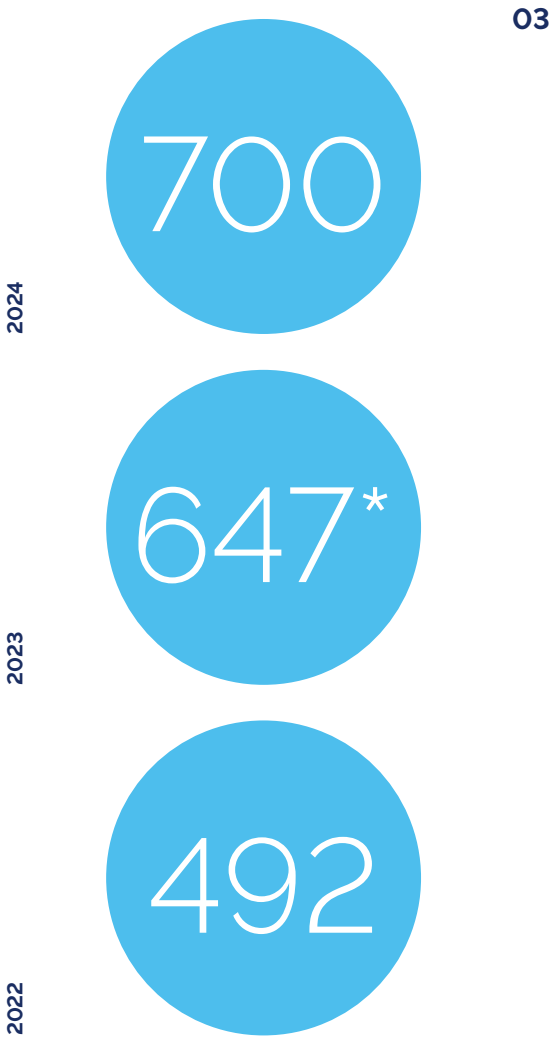
Registrations without right of use

With a clear **desire to ensure universal access to water**, the service regulations allow the authorisation of registration for supply to people or family units in situations of exclusion from housing even when they cannot prove the right to use their accommodation.

To access this exceptional measure, they must meet **two essential conditions**:

- That the person or family unit is officially registered as living at the address where the supply is requested.
- That they have a social services report from their local council acknowledging both the risk of exclusion from housing and the urgent need to ensure supply for social reasons.

Registrations without
right of use



(*) The increase in registrations without right of use in 2023 was mainly concentrated in the city of Barcelona.



Discount for more than three people

Aigües de Barcelona offers the option to extend the number of litres a family can consume at a very economical price. Water consumption is divided into five progressively priced bands. That means, if a household has more than three people, they can consume more litres of water in each band.

This is a direct saving on the bill items entitled "supply" and "charge". In addition, the waste collection item (TMTR and TRR) will be reduced by 5% for each additional person. Special treatment will also be given to households with people with a degree of disability of more than 75%.

Households with more than three people registered as living at the same address can benefit from this.



Flexible payments

Aigües de Barcelona offers the public different **options to adapt bill payment to the particular needs of each household**. One mechanism available is the possibility of altering the day the direct debit is paid, to allow users more convenient and effective financial management. This service is designed to improve accessibility and avoid non-payment situations due simply to poor timing.

We understand that each family is in a different financial situation. That is why we offer options for flexible bill payment. Using adaptation mechanisms, we make it possible to alter the payment date so each user can manage payment more conveniently considering their situation.



Proactive detection of risk situations

At Aigües de Barcelona **we work together with local authorities to ensure that no person is left without access to water for economic reasons**. With this aim, we have established cooperation mechanisms and analysis tools allowing us to act proactively and efficient.

We currently have **23 protocols signed covering all the municipal councils where Aigües de Barcelona supplies water**. This allows us to coordinate actions against energy poverty. At the same time, these agreements allow us to streamline the identification of risk situations and ensure a fast response adapted to the needs of each area.

To strengthen our approach to this task, we have developed **Vulnerability**, a predictive tool that allows us to **analyse and identify areas with greater risk of vulnerability** through specific maps. This technology provides us with customer segmentation depending on their payment behaviour, allowing us to adapt supportive and communication measures to each social situation.

- **Protecting vulnerable areas:**
we implement specific measures in areas with less secure economic situations to ensure families can maintain access to the service.
- **Responsible debt management:**
we apply personalised strategies to recover non-payment in cases where we do not detect a situation of vulnerability.

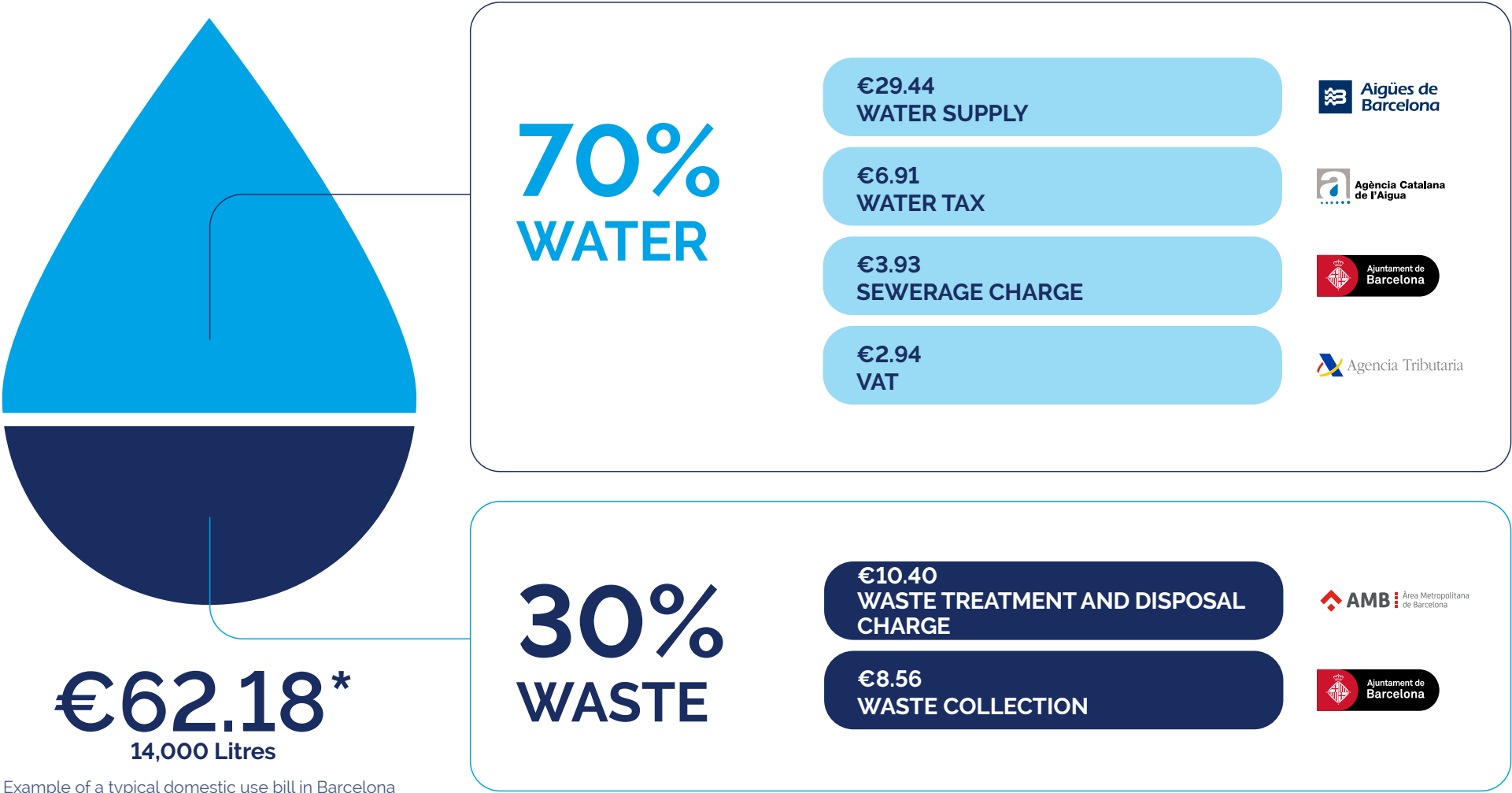




A clear, transparent bill for everyone

At Aigües de Barcelona, we always want our customers to understand **the breakdown of water supply**. 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 taxes, such as those used for waste management.



* Example of a typical domestic use bill in Barcelona

Debt management

During 2024, Aigües de Barcelona continued to work to ensure **efficient debt management**, applying support mechanisms for households in vulnerable situations and adaptation measures for different customer segments.

The year ended with an **overdue debt sum of €39,334,149**, representing an **increase of 18.85% on the figure for December 2023**. This increase comes after the cancellation of **€4,704,245 of debt in 2023**, a measure which helped rebalance the financial situation of many families and businesses.

DEVELOPMENT OF DEBT BY TYPE OF SUPPLY:

Overdue debt for domestic supply: increase of **20%** on the previous year.

Overdue debt for commercial and industrial supply: increase of **7%**.

In addition, the **number of contracts with overdue debt increased by 2%** compared to the previous year, moving to **95,447 contracts at the end of 2024**.



A positive
contribution to
society

ESG

03



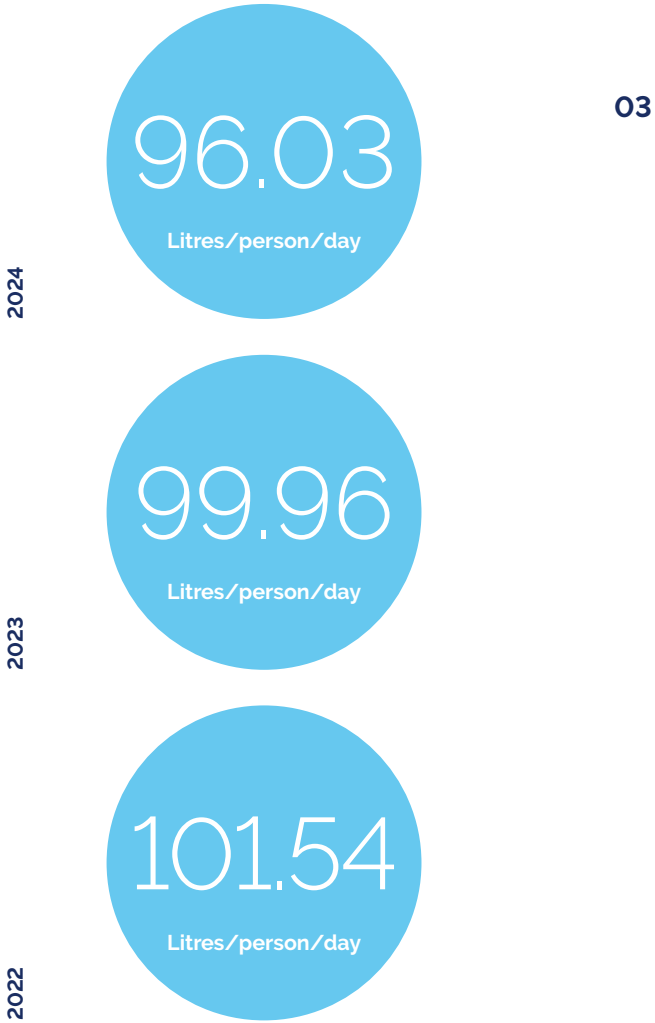
We are committed to contributing to the **welfare of society** via a service that not only ensures responsible water management but also cares for **the natural environment and people**. To do this, we work with a clear desire for **responsibility and sustainability**, actively helping to develop the region.

We maintain a close, cooperative relationship with those around us, encouraging initiatives and projects that promote sustainability, environmental education and an improved quality of life, paying particular attention to people in vulnerable situations. We carry out this task together with **schools, social bodies, training centres, public authorities and businesses**, joining forces to build a fairer, more sustainable future.

For us, **making a city means managing water responsibly, respecting the environment and attending to the needs of the citizens** of the Barcelona Metropolitan Area. We **manage a valuable resource that is particularly scarce** in the Mediterranean region and, thanks to better **public awareness**, Barcelona has become one of the **European urban centres with the lowest water consumption per person per day: 96.03 litres**.



Water consumption per person per day*



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



Social action to deal with inequalities

The **unemployment, poverty, school drop-out and gender inequality** figures for the Barcelona Metropolitan Area show a situation that requires a collective response. In addition, over the last few years **new social problems** have emerged, such as **employment poverty**. But **future opportunities** have also appeared, such as the growth of the **green economy**.

In this context, **Aigües de Barcelona** is strengthening its **commitment to people in vulnerable situations**, working to improve their situation based on **support and alliances**. One example of this commitment is the **new Social Action Plan 2024-2026**, which focuses, firstly, on **promoting employment and employability**, recognising work as a key factor to reduce poverty, and particularly on promoting the **green economy**. Secondly, it promotes **the health and well-being of people in situations of vulnerability through sustainable water use**.

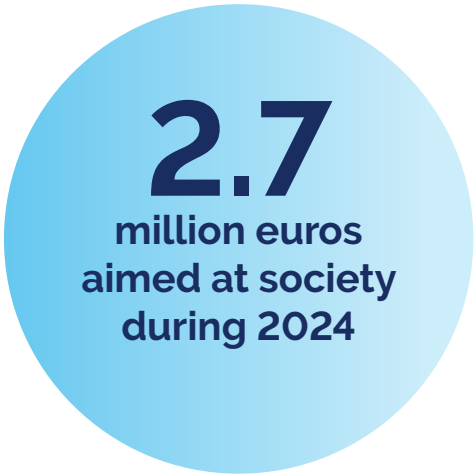
The Social Action Plan seeks to **transform society**, ensuring **health, well-being and quality employment for everyone**. This is a project that stands out for its **innovation**, with **programmes adapted to local needs** and developed through **strategic alliances**. This integration of **social action into the business strategy** makes it possible to create **shared value** that benefits the whole community.

The new Social Action Plan 2024-2026 places the focus on promoting employment and employability, and on health and well-being through sustainable water use



Contribution by SDG

SDG		%
	1. No poverty	2.5
	3. Good health and well-being	9.8
	4. Quality education	15.4
	5. Gender equality	1.2
	6. Clean water and sanitation	0.1
	8. Decent work and economic growth	21.3
	9. Industry, innovation and infrastructure	1.4
	10. Reduced inequalities	3.1
	11. Sustainable cities and communities	0.1
	12. Responsible consumption and production	0.1
	15. Life on land	0.0
	17. Partnerships for the goals	45.0
TOTAL		100





Impact of the Social Action Plan 2024



Strategic core elements



In 2024, Aigües de Barcelona’s social action programmes reached 2,800 people, who were involved in 38 initiatives operated by 25 social organisations in 14 municipalities of the Barcelona Metropolitan Area

In this new plan there are different types of social transformation programmes. The following have been rolled out in 2024:



03

1. ONA PROGRAMME (EMPLOYMENT, NEEDS, EMPOWERMENT)

This innovative, transformative project in cooperation with the **Catalan Red Cross** is intended to **empower people who benefit from the social water tariff** to improve their economic and employment situation. In 2024, it was carried out in **five municipalities in the metropolitan area**, with more than 200 participants. As for results, 95% have completed the programme and 60% obtained at least one job.

The first studies of the impact of this programme show that **every euro invested generates an economic return of €1.54**. This proves that, as well as an employment opportunity for many people, the programme offers significant benefits for society in general.

2. YOUNG TALENTS SCHOLARSHIP PROGRAMME

Initiative **providing support to students with brilliant records but economic difficulties**, providing grants for them to do degree courses at public universities and encouraging STEM studies. The 9th round of the programme has added **five new grants**, with a total of **39 young recipients** since it began. It includes **teaching and family support**, as well as the **Alumni** programme, which connects students and graduates through talks, mentoring and cultural activities.

3. PROFESSIONAL TALENT SCHOLARSHIP PROGRAMME

New programme in the **Social Action Plan 2024-2026** to promote **vocational training for green jobs**. The grants cover **100% of the registration fee and associated expenses** and include personalised support to make it easier to achieve academic success. In 2024 **five people** referred by different social bodies have received grants.

4. A-PORTA PROJECT

Initiative promoted by **CONFAVC** which encourages **the empowerment of residents and the fight against energy poverty**. Through “doorknockers”, it provides information about aid for basic supplies and reinforces community networks to improve quality of life in the most deprived districts. In 2024, the project has continued in **Gavà** and expanded to **Badalona**, visiting more than **1,500 households** and generating **16 new contracts**.



5. SOCIAL REGION PROGRAMME

Programme for co-creating social solutions in cooperation with local councils and other bodies. In 2024 the **Including Industry project has been rolled out in Montcada and Reixac** to help **14 people with learning difficulties** find jobs in the area of logistics and distribution. The project has involved businesses from the region, which have received the **Montcada Inclou** seal as recognition. In this round, nine people (64%) found jobs by the time the programme finished.

6. GREEN JOBS PROGRAMME

Training and job-finding project in the environmental sector combining theory and practice to improve professional opportunities for groups suffering from unemployment and/or vulnerability. In 2024, a round finished in **Castelldefels**, with **47% finding jobs**. **Two new rounds** have been designed for **Sant Adrià de Besòs (plumbing and air conditioning)** and **Viladecans (gardening)** aimed at **young unemployed people and long-term unemployed people aged over 45**.

7. COOPERATION AND ALLIANCES WITH THIRD-SECTOR ORGANISATIONS FOR SOCIAL PROJECTS

Aigües de Barcelona has established alliances with **22 social organisations**. Throughout 2024, **more than 920 people have benefited** from these cooperations, of whom 65% have found jobs or continued in the education system at the end of the programme.

Qualitatively we would highlight the fact that the programmes help narrow gaps due to origin by preventing and reversing young people's school drop-out rates, providing access to official higher education and improving the employability of women.

8. SISME PROGRAMME

This is a programme forming part of the key element of improving health and well-being through the sustainable use of water. It consists of **promoting healthy habits and tap water consumption in schools in areas where there are situations of vulnerability**. In 2024, the project has been expanded as it was rolled out in six schools in three municipalities, with **1,240 pupils taking part**.





Environmental education and awareness

The **Museum of Water in Barcelona** is at the heart of the company's commitment to **culture and education**. It has become established as a dynamic and continuously evolving agent for publicising knowledge about water culture.

In 2024, a broad programme of **educational activities** has been maintained in both digital and in-person formats, with particular support given to the **programme for schools and holiday play schemes**. This work has allowed it to **renew its teaching quality seal** from Barcelona City Council's Teaching Innovation Council, reinforcing the museum's educational value.

With the conviction that **knowledge about water is crucial for facing current challenges**, the museum structures its activities in four core areas: **sustainable use, science, future challenges and health**. In line with the UN's SDGs, the programme focuses on the **fight against the climate emergency**, promoting critical, sustainable awareness about this essential resource.

Museum of Water activities

In 2024, the Museum of Water has maintained its programme for families and a general audience, largely in a digital format, reaching 50,965 participants

Outstanding activities:

- Launch of a **TikTok** channel.
- Series of videos called ***Get to know our water heritage with its leading figures***, with themes such as **20 of the museum, the mechanical workshop, the Cornellà headquarters, the Alexander machine and the Spanish Civil War shelter**.
- Virtual exhibition: **The Colour of Water is Alhambra**.

The Museum of Water continues to promote its education programme aimed at children and young people offering a broad catalogue of in-person and online activities adapted to the different educational stages. The range combines educational and fun activities to promote knowledge of water, sustainability and the environment in an innovative, participatory way.

In 2024, a total of 41,759 children and young people have taken part in the education programme. Of these, 27,021 have participated in person and 14,738 online.

The activities are adapted to the different educational levels:

- Children's education
- Primary schools
- Secondary schools
- Vocational training

This range of activities promotes awareness-raising of the importance of water and sustainable management of it from the earliest ages, contributing to educating future generations.



In 2024, digital content has attracted 2,046,619 views, published on YouTube, Facebook and Instagram.



Summer educational programme

During July, the Museum of Water has worked with **holiday play schemes** offering **fun and educational** activities related to **water and sustainability** aimed at two age groups: 3-7s and 8-14s. In 2024, **2,101 children and young people** took part in these.

Water Space

The **increase in urban population** has turned water cycle management into a growing challenge, driving the need for innovation, saving and reuse to ensure availability. With this aim, the **Water Space** appears as an **itinerant educational event**, especially designed for children, where they can explore the human-centric water cycle and learn how we can all help preserve the resource.





Public initiatives and promoting the region

Establishing **close, collaborative relations** with the public is fundamental for generating a **positive social impact**. We work actively with **residents' associations, local day centres, regional centres and migrant communities**, encouraging direct dialogue with an element of trust that allows us a better understanding of each group's needs.

This supportive approach not only **promotes social cohesion and public participation**, it also allows us to **raise the population's awareness about responsible water use**, a particularly important aspect **in the context of structural water deficit**. By working together with these bodies, we adapt our services to the particular **cultural, linguistic and social** features of each community, ensuring more effective communication and more inclusive customer service.

In addition, this cooperation network allows us a first-hand knowledge of **initiatives promoting the economic, social and cultural development of the region**, values with which we identify and which we are committed to strengthening.

Talks with local citizen bodies

In 2024, we have organised **talks** aimed at different citizen organisations to deal with subjects like **responsible water use, the impact of climate change, billing, discounts and the aid available**. These meetings offer us a unique chance **obtain first-hand knowledge of public concerns** and improve both our services and our communication strategies.

Participation in sporting events

In order **to promote tap water consumption** and reinforce messages about water quality, in 2024 **Aigües de Barcelona** sponsored **11 sporting events** where it has made refreshment points available to participants, providing water in compostable cups, with options to refill canteens. This initiative made it possible to reduce plastic use and minimise waste generation..

Sponsored races:

- Barcelona Half Marathon
- Barcelona Magic Line Solidarity Walk
- L'Hospitalet Night Race
- La Mercè Race
- Fitness Festival
- Barcelona Triathlon
- Badalona Màgic Run
- Firefighters Race
- Jean Bouin Race
- Race Against Cancer
- New Year's Eve Race





Volunteering

Corporate volunteering at **Aigües de Barcelona** is crucial in **fostering a sense of belonging, strengthening relationships between colleagues and connecting with the true situation in our surroundings.** Through this programme, which forms part of the **Social Action Plan 2024-2026**, workers have the chance to **use their knowledge and capability to serve society**, contributing to solving **social challenges**.

Various volunteering initiatives have been implemented during 2024:

This commitment is fulling integrated into the company's strategy, in line with both the region's needs and workers' motivations

COACH PROJECT WITH THE ÈXIT FOUNDATION

For the fifth consecutive year, **15 volunteers** have taken part in this programme for **coaching for young people in vulnerable situations**, helping them to develop **key skills and knowledge of the world of work** to motivate them to continue studying. In **six sessions**, the young people were able to interact with workers and experience teamwork in a real environment.

MENTORING WOMEN JOBSEEKERS

In cooperation with the **I Want a Job Foundation**, **10 volunteers** have given **personalised mentoring** to 12 women in situations of social exclusion or at risk of it, helping them in their jobseeking process.

ENVIRONMENTAL VOLUNTEERING

In the context of **Let's Clean Up**, a European initiative for raising waste management awareness, **13 volunteers** took part in cleaning up natural areas, collecting and classifying **118.1 kg of waste**.

TRAINING FOR THE ONA PROGRAMME

This year, for the first time, the group of company volunteers has given **training on water sustainability and financial education** to beneficiaries of the **ONA programme**. In total, **11 volunteers** have trained **53 people** in these sessions about financial education, knowledge about bills and the sustainable use of water.

GREAT FOOD BANK COLLECTION

Aigües de Barcelona has taken part in the collection of food in supermarkets, with the help of **12 volunteers** responsible for giving information and collecting donations for families at risk of vulnerability. In addition, a **virtual supermarket** was set up so workers can make financial donations for buying fresh food.





04

Open, ethical, participatory governance



Enrique García.
Aigües de Barcelona
General Services
Manager

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Catalonia left behind a drought in 2024, that had lasted for 56 months, the longest period on record since this type of climate data has been available. The improvement in the hydrological situation caused by the latest rains has allowed us to buy time, but the Ter-Llobregat system, which supplies 80% of Catalonia's population, unfortunately has a structural water deficit which is believed to nearly triple by 2040.

Faced with this scenario, Aigües de Barcelona continues to work on investments in infrastructure and technology to guarantee the availability of the resource and its quality. Of the actions listed in Annex 2 of Government of Catalonia Law 9/2023, the interconnection was completed in 2024 between the wells and the activated carbon filters at the Sant Joan Despí DWTP, the expansion of the treatment of the Estrella DWTP continues, the construction work on a new well field in the municipalities of Santa Coloma de Cervelló, Sant Feliu de Llobregat and Sant Joan Despí has begun, and the tender project for the extension of the reverse osmosis facility at the Sant Joan Despí DWTP is currently being prepared. All these actions make it possible to increase the availability of the resource and improve the resilience of the entire system.

As for the Besòs pole, the treatment line that captures water from the Rec Comtal as it passes through the Besòs DWTP was put into service in 2023, and construction began in 2024 on the expansion of the Besòs DWTP plant, which will allow all new inputs to be treated. In addition, and once the success of the contribution of reclaimed water to the water cycle has proven strong, Aigües de Barcelona is now firmly committed to replicating the Llobregat pole model at the Besòs pole based on the regeneration of water in a new ERA at the Besòs treatment plant, and thus promoting the water from the Besòs river upstream, to finally capture it and process it for drinking at a new DWTP.



All these actions represent a significant effort in economic and organisational terms for the company. That's why it's vital to ensure the availability of the necessary resources to meet these investments and guarantee the company's economic resilience, assessing the risks very well and strengthening the Aigües de Barcelona value chain.

For all these reasons, public-private collaboration and dialogue with all our stakeholders are key, as established in SDG 17. Acting under the premises of good governance and correct risk analysis is essential to making a positive environmental, social and economic impact. Alliances between government agencies, companies, institutions, research centres and citizens allow us to join forces, knowledge and resources to develop more efficient and sustainable solutions to the challenges of water scarcity.

In this context of the fight against water scarcity and the implementation of innovative solutions, the calculation of the integrated social value of Aigües de Barcelona is particularly relevant, and shows us once again how all these investments and projects not only respond to an environmental need, but also generate a positive economic and social impact for society as a whole. This is such the case that the impact of Aigües de Barcelona's activity has led to a generation of wealth in Spain of 913.22 million euros, equivalent to 0.06% of GDP, an impact on employment with 9,411.55 full-time workers, i.e. 0.04% of total employment.

Thus, sustainable water management has become a true driver of prosperity, which improves the quality of life of citizens and consolidates Aigües de Barcelona as a key agent in the transformation towards a more sustainable and resilient model in the face of global challenges.

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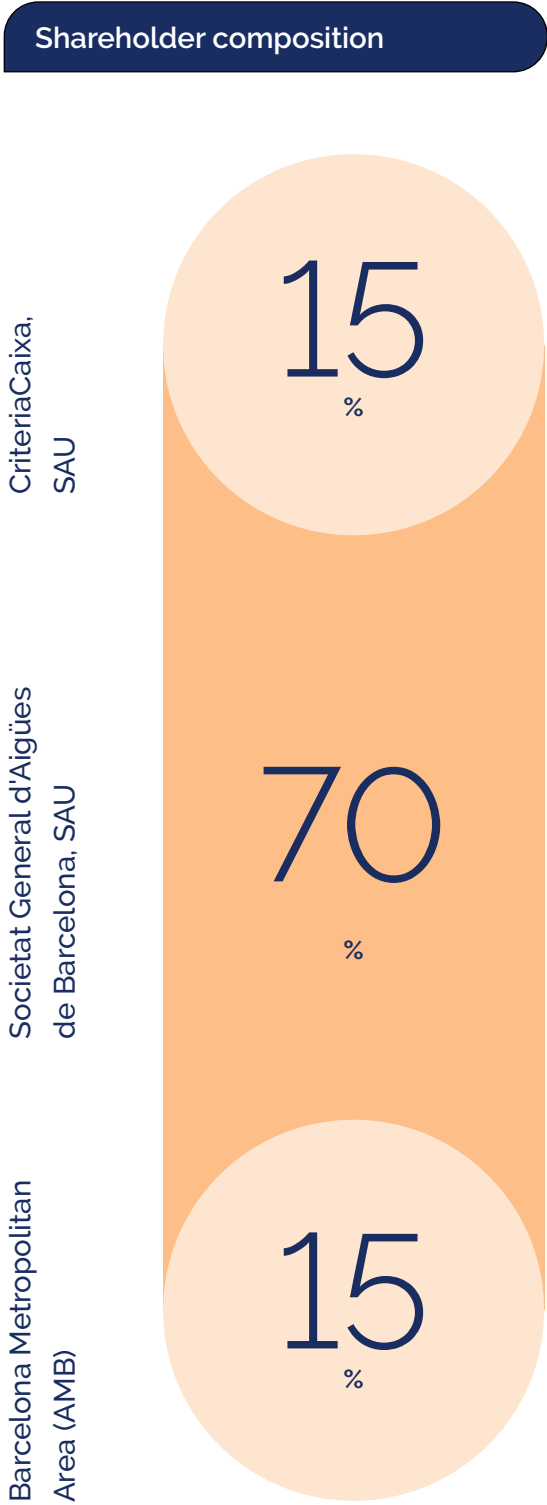
Good corporate governance

Aigües de Barcelona is strengthening its commitment with **management based on ethics, transparency and active participation**. The company is committed to a good governance model ensuring sustainability, compliance with regulations and the involvement of its stakeholders. Through responsible resource management, policies aligned with sustainability and a strategy of dialogue and alliances, it ensures the **creation of shared value**. This approach allows informed decision-making, the strengthening of monitoring mechanisms and firm commitment to respect for human rights, cybersecurity and business responsibility.





Management with **transparency and responsibility** is essential. Good governance practices provide value and security, encouraging performance, strengthening credibility and guaranteeing the sustainability and continuity of the organisation and its capacity to adapt. Ultimately, they contribute to **more efficient, effective management, amplify the positive impact on society and promote the involvement of professionals.**



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 names put forward by the AMB, 11 by Societat General d'Aigües de Barcelona and two by Criteriacaixa.

During 2024, the Board of Directors has continued to work to diversify the profiles of its members in line with the company's new strategic directions. As of 31 December 2024, there is a vacancy to be filled and the next Shareholders' Meeting will be able to agree the corresponding appointment.

Chairman
Miquel Roca i Junyent

Chief Executive Officer
Felipe Campos Rubio
(on behalf of Societat General d'Aigües de Barcelona, SAU)

Secretary (not a board member)
Alejandro Jiménez Marconi

* Composition as of December 31, 2024, date on which there is a director position pending appointment.

We have an equal Board of Directors: 50% of the members are women

- Directors
- Geoffroy Carlier
 - Marta Colet Gonzalo
 - Montserrat Colldeforns i Sol
 - Eva Maria Ferruz Nortes
 - Antoni Fogué i Moya
 - Therese Jamaa
 - Carmen Marull Guasch
 - Clara Navarro Colomer
 - Marta Palacio Canal
 - Esther Real Saladrigas
 - Jordi Ros Faura
 - Cosme Sagnier Guimón
 - Isidre Sierra Fusté



Throughout 2024, the **Aigües de Barcelona's Board of Directors has undergone various important incorporations and changes**. At the beginning of the year, at the suggestion of AMB, Isidre Sierra Fusté and Antoni Fogué i Moya joined the board, strengthening institutional representation on the governing body. Later, following this line of renewal, Geoffrey Carlier and Cosme Sagnier Guimón joined the board after being nominated by Societat General d'Aigües de Barcelona SA.

During this period there has also been a **change of Chairman of the Board**. After the resignation of Àngel Simón, Miquel Roca Junyent took on the chairmanship with the aim of consolidating the company's governance strategies. Alongside this, Ciril Rozman Jurado left his duties as a director and vice-chairman, ending an era with the organisation.

The Board also accepted the resignation of Jorge Manent Codina as manager and appointed Ignacio Escudero García to occupy this position, thereby ensuring continuity in the management and leadership of the company.



Committees of the Board of Directors

There are five committees reporting directly to the Board of Directors of Aigües de Barcelona. Most important among them is the Executive Committee, which is delegated all the powers of the Board accept those which cannot be transferred under the law or the company's Articles of Association. 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. All these committees are governed by their own regulations approved by the Board of Directors.

The non-executive committees draw up annual action plans submitted for approval by the Board. They also present annual report on their activities. The company's Managing Director attends all meetings, and communication channels have been established to ensure fluid communication with the Board of Directors. The chair of each committee informs the Board about the matters dealt with at each session, ensuring continuous supervision and management in line with the company's goals.

Within this framework, **the Ethics, Compliance and Corporate Governance Committee plays a key role in the incorporation of new board members**. In some of these sessions, aspects such as shareholder structure, internal regulations and procedures, the rights and duties of managers and the audit of accounts and annual management report are presented.



To provide access to information and guarantee transparency, all members of the Board of Directors have a document space with the minutes of the meetings of the Board of Directors the Executive Committee and the various meetings of the Board's non-executive committees, as well as any appendices and other documents of interest.

The committees consist of members of the Board of Directors as well as members who are not on the board, who provide a diverse, complementary view on the company's strategic decision-making.



Management structure

The management of Aigües de Barcelona is **responsible for putting into practice the policies and agreements approved by the Board of Directors**. Its aim is to ensure the company's economic viability, establish long-term strategies and ensure an excellent service with the highest possible water quality. It also carries out operational policies and actions in each of its areas to achieve the established goals.

The Managing Director is the direct link with the Board of Directors, to which it is accountable for the running of the company. Meanwhile, the Board presents and submits the annual accounts, the management report and the statement of non-financial information to the Shareholders' Meeting for approval.



Management in line with the most urgent challenges

Aigües de Barcelona has **an organisational structure designed to respond to the new challenges in the industry, with a clear focus on improving people's quality of life and protecting the environment**. With this vision, the company helps build a more sustainable, resilient and prosperous urban ecosystem.

An organisational structure has been established **in line with three key strategic factors**:



Social commitment



Operational excellence and being a reference hub on climate change



Transformation of the business model, in which the "customer" function is a priority

Composition of the organisational structure

Ignacio Escudero García
General Management

Aigües de Barcelona has a **streamlined, specialised structure** which ensures the proper operation of the company and excellent water management. **Its management is divided into different areas**, covering everything from everyday operation to sustainability, customer relations, communication and marketing, general services, legal affairs and talent management. All these units work in a coordinated way to ensure an efficient, sustainable service that supports society.



Responsible
management of
resources





At Aigües de Barcelona **we manage economic resources responsibly to ensure the sustainable growth of the company** and, at the same time, generate a positive impact on the environment. We understand that economic efficiency not only has to provide financial stability, it must also integrate sustainability as a key success factor.

In 2024, the **tariff has been updated** with a 25.81% increase, in force since 23 February. This review corresponds to the increase in the cost of purchasing water (30%), the increase in the price of energy and other industrial costs and the rise in interest rates. The aim of this measure is to rebalance costs and gradually recover the deficit accumulated over the last few years.

Beyond the increase in costs deriving from inflation, **2024 has once again been a year marked by drought**. The lack of rainfall and reduction in water reserves in the reservoirs of Catalonia's internal basins has conditioned the management of the service. However, **spring rains made it possible to gradually reverse the situation**. In May 2024, the end of the state of emergency and return to the state of exceptional measures was declared. Later, on 18 June, there was a return to the state of alert, which came into force on 28 June when it was published in the official Catalan government gazette.

In response to the drought, Aigües de Barcelona has worked in coordination with the AMB and the ACA to optimise the use of alternative resources and adapt its facilities and service operation to a scenario with reduced availability

Various measures were carried out in 2024 approved in the context of the Catalan Extraordinary Drought Measures Act 9/2023, with the aim of guaranteeing water supplies in the metropolitan region. These included measures involving assets owned and managed by Aigües de Barcelona, including:

- **Expanding reverse osmosis treatment** at the Estrella wells (L'Estrella DWTP – Sant Feliu de Llobregat).
- **Expansion of the Besòs drinking water treatment plant** for new underground and surface collection.
- **Guaranteed treatment of the groundwater flow at Sant Joan Despí** using a new pipe to the Sant Joan Despí DWTP.
- **Construction of additional wells at the Sant Joan Despí drinking water treatment plant**, with capacity of up to 4 m³/s (+1.3 m³/s).





2024 was also characterised by **moderate rises in interest rates**, which have had an impact on the company's financial costs. Despite this, the increase in the price of products and services, together with the need to adapt the operating system to a water stress scenario involved a **significant increase in operating costs**.

This context also caused great economic pressure on families in vulnerable situations. Aigües de Barcelona maintained its social **commitment, allocating 2.7 million euros** (according to the London Benchmarking Group methodology) for social and educational action programmes, awareness-raising, local development, and health and well-being measures for residents of the metropolitan area of Barcelona.

Economic management	2022	2023	2024
Corporation tax costs (€)	1,224,072	951,278	5,010,892
Net profit (€)	970,178	1,694,978	28,581,425
Public subsidies received (€)	382,881	345,269	1,985,047

(*) Subsidies calculated as income in the income statement. The increase on the previous year was caused by the PERTE digitisation scheme (RESSONA project).



Value creation financial data

(€M)	2022	2023	2024
Directly generated economic value	428.4	494.7	596.0
a) Income	428.4	494.7	596.0
Distributed financial value	(377.1)	(448.4)	(520.2)
b) Operating costs	(278.0)	(343.9)	(402.2)
c) Staff costs	(89.6)	(92.7)	(99.2)
d) Capital suppliers	(1.1)	(3.8)	(6.7)
Shareholders (dividends paid)	0.0	0.0	0.0
Financial costs paid	(1.1)	(3.8)	(6.7)
e) Taxes	(7.6)	(6.4)	(10.1)
Corporation tax (IS)	(1.2)	0.2	(0.7)
Other taxes	(6.4)	(6.6)	(9.4)
f) Resources intended for society (donations, sponsorship and patronage)	(0.8)	(1.6)	(2.0)
Economic value retained	51.3	46.3	75.8

(*) The classification criteria for some concepts included in sections b and f have been adjusted and LBG has been excluded from section f so as not to duplicate sums already included in other sections.



Income statement

INCOME STATEMENT (€M)	2022	2023	2024
Income	428.4	494.7	596.0
Operating costs	(374.8)	(444.7)	(512.7)
Depreciation and provisions	(49.1)	(44.7)	(47.2)
Extraordinary profit/loss	(0.6)	(1.3)	(1.0)
Operating profit/loss	3.9	4.0	35.1
Financial profit/loss	(1.7)	(1.3)	(1.5)
Profit/loss before tax	2.2	2.7	33.6
Corporation tax	(1.2)	(1.0)	(5.0)
Profit/loss for the financial year	1.0	1.7	28.6



Sustainable funding

Faithful in its commitment to sustainability, in 2021, Aigües de Barcelona signed a bank **funding agreement under ESG (Environmental, Social and Governance) criteria**, linking the interest rate on this funding to the achievement of social action, environmental protection, governance and transparency goals).

ESG criteria have formed part of the company's management model for some time and are integrated into everyday decision-making. With the formal agreement of this funding, the company took a step forward in its sustainability strategy, also aligning its commitments with financial management.

In addition, in 2023 Aigües de Barcelona concluded **a new bank funding agreement under ESG criteria**, this time in the form of a **syndicated loan**, confirming its commitment to an economic model aligned with sustainability.



Sustainable funding goals in 2021

Objective	2022	2023	2024
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*	8.41%	6.10%	3.77%
Maintaining annual investment in social action of €1.5 M **	€2.8 M	€2.5 M	€2.7 M
Reduce the scope 1 carbon footprint of drinking water production annually ***	11.13 tCO ₂ eq/hm ³	9.73 tCO ₂ eq/hm ³	6.63 tCO ₂ eq/hm ³

(*) The calculation of the pay gap [pay 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 1 greenhouse gas emissions/water produced in Aigües de Barcelona's DWTPs. The reduction in 2024 was largely due to the reduction in natural gas consumption due to a technical outage of thermal drying and spraying in the sludge treatment line at Sant Joan Despí WWTP during the last quarter of the year.

Sustainable funding goals in 2023

Objective	2023	2024
Year-on-year increase in the volume of addressable spend under sustainability criteria (target 80% by 2030)*	49.40%	65.18%
Maintaining annual investment in social action of €1.5 M **	€2.5 M	€2.7 M
Ability to generate PWCs (Positive Water Credits) from the production of reclaimed water (goal 17,700 in 2028)	5,129***	5,129

(*) 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 2023 PWCs have been prorated based on the total generation of the period 2023 and 2024.

During 2024, the bank has been satisfied that Aigües de Barcelona complied with all indicator figures during 2023 (both the original ones established in 2021 and the new ones added in 2023). With this achievement, the company benefited from interest rate discounts

What are PWCs?

Positive Water Credits (PWCs) are an indicator of contribution to the adaptation to Climate Change. This is a measure with a positive impact on a hydrographic basin of a series of measures carried out by an organisation. It is equivalent to 1,000 m² of water footprint saved. PWCs can be exchanged with organisations which, having implemented measures to reduce their water footprint, want support from compensation projects to contribute to more sustainable water management.



ACT4WATER

We have certified the generation of PWCs in line with the ACT4WATER standard through an external audit carried out by the DNV.

Sustainable funding taxonomy

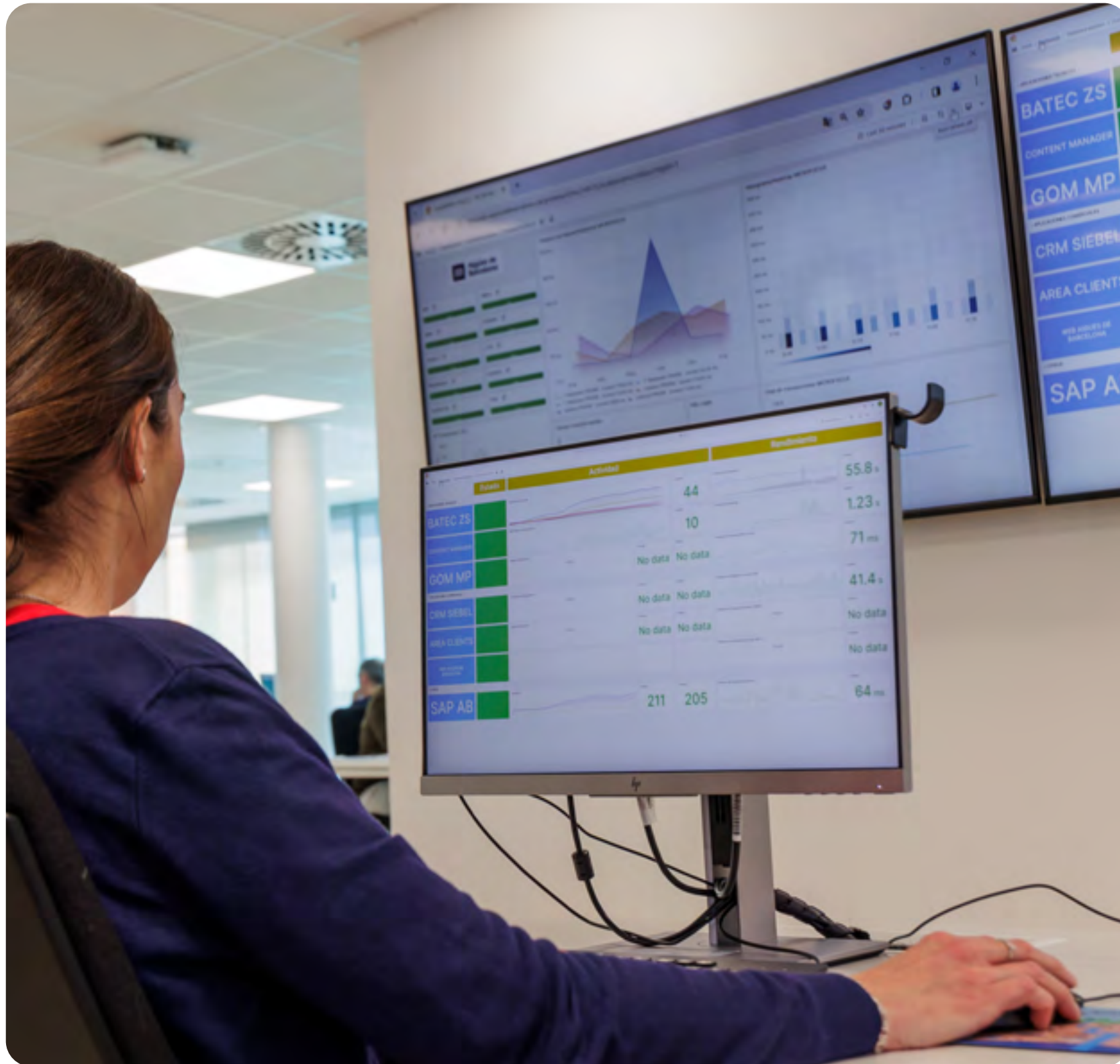
The European Union is the first continental body that has decided to be **climate neutral by 2050**. In order to achieve this goal and preserve the planet, beyond public awareness, it has established a **series of mandatory compliance legislation for companies and authorities** with the aim of achieving climate neutrality and actively contributing to preserving the environment in all activities by 2050.

The arrival of the Corporate Sustainability Reporting Directive (CSRD) also means the coming into force of the **Environmental Taxonomy exercise**, based on six 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 control and prevention
6. Protection and restoration of biodiversity and ecosystems



At Aigües de Barcelona we have analysed the Environmental Taxonomy goals from the point of view of both eligibility and alignment



Policy management





Sonia Baltasar.
Head of
Quality and
Environmental
Management
—
Occupational
Health and
Safety and
Management
Systems
Department

“

At Aigües de Barcelona, the comprehensive management of our processes is essential to being able to anticipate threats and guarantee the fulfilment of our strategic objectives. Our integrated management system is an essential pillar that allows us to operate under the highest standards of quality, safety and sustainability.

The Integrated Management System is based on a solid framework of international norms and standards that contemplate crucial aspects such as quality, environment, occupational health and safety, business continuity, energy efficiency, information security and industrial risk, among others. This system integration allows us to holistically manage all the key areas of the organisation, ensuring an efficient and coordinated response to any risk.

Senior management leads this commitment through the Management System Policy, establishing a clear framework for decision-making and continuous improvement. However, the true success of our management system lies in the daily commitment shown by each person within the organisation, which makes these principles an operational reality.

Only with interdepartmental cooperation will we be able to move towards excellence, optimising processes, improving operational efficiency and consolidating our position as a benchmark in the sustainable management of the integral water cycle.

I firmly believe in continuous improvement and in the ability of organisations to anticipate constant changes and transform. The path is constant change and evolution: just because something has always been done in a certain way does not mean that it's the best way. Improvement is only possible if we are willing to change, innovate and create synergies. Excellence is not static. It's a dynamic process that requires openness, teamwork and



04

commitment. If we want to move forward, we must dare to question ourselves, learn and evolve together, remembering that nothing is permanent except change.

For me, the management system is not just a set of rules, but rather a real tool for transformation. With every improvement implemented, every opportunity for optimisation and simplification, we get closer to our vision of excellence. This is the key: the management system is not an end in itself, it is the tool that allows us to move towards a shared culture where each of us sees the management system as our own.

”



Policy management

Aigües de Barcelona has a policy framework that ensures responsible, transparent management in line with its commitments to sustainability, quality and social responsibility.

The **Integrated Management Policy**, approved by management of Aigües de Barcelona, establishes the basis for ensuring compliance with the regulations and the continuous improvement of the Integrated Management System (IMS). This includes a **commitment to meeting the established requirements and the continuous improvement of the effectiveness of the system implemented**. The policy, then, is the frame of reference for establishing and revising the objectives of the IMS.

With the aim of strengthening ethical culture and transparency **the Board of Directors has approved various policies that ensure management in line with corporate values**. Specifically, the **Climate Action Policy** was updated during 2024.

Policy management
Policies approved by the Board of Directors
<ul style="list-style-type: none">Sustainability Policy
<ul style="list-style-type: none">Climate Action Policy (updated in 2024)
<ul style="list-style-type: none">Human rights Policy
<ul style="list-style-type: none">Transparency Policy
<ul style="list-style-type: none">Code of Ethics (updated in 2024)
<ul style="list-style-type: none">Criminal risk prevention, detection and management model policies, including:<ul style="list-style-type: none">Relations with public authorities and officialsAction in the private sector and conflicts of interestSponsorship and patronageInformation security and use of ICTTax complianceEnvironmental compliance and water qualityCriminal complianceManagement of conflicts of interest
Policies approved by General Management
<ul style="list-style-type: none">Culture of Fairness Policy
<ul style="list-style-type: none">Sustainable Purchasing Policy

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**.

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 are on our website:

<https://www.aiguesdebarcelona.cat/ca/web/ab-corporativa/transparents-com-aigua>





Management systems

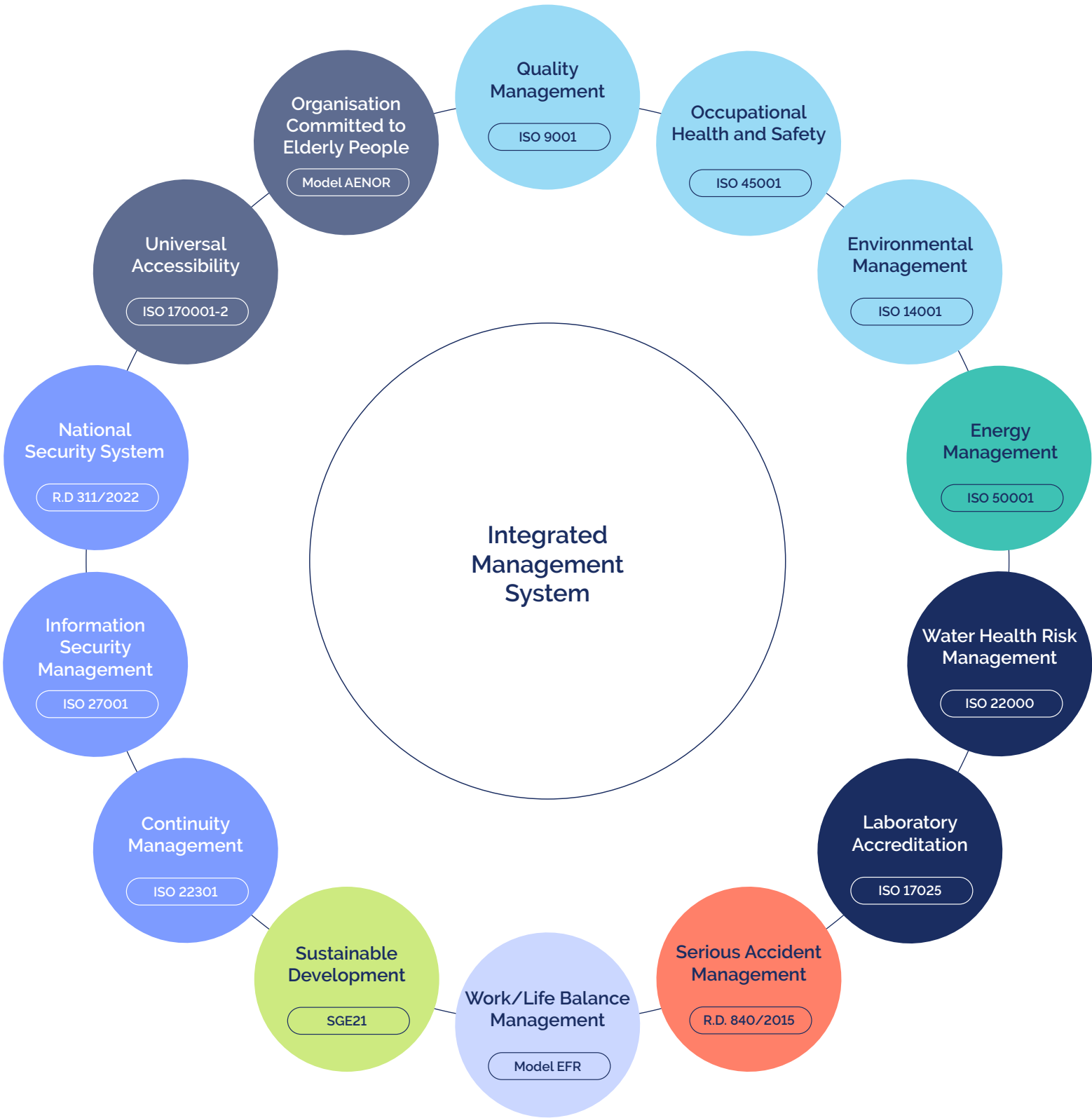
In an increasingly competitive, globalised environment, business success is not limited only to financial results, it also depends on **capacity to meet the expectations of the different stakeholders**, including customers, workers, authorities and shareholders. Aigües de Barcelona understands that achieving this overall satisfaction is essential to move forward towards excellence.

To do this, the company has adopted an **Integrated Management System (IMS)**, which unifies and coordinates the different established and certified management standards. This integration not only makes it possible to optimise resources and reduce duplication, it also improves the overall efficiency of the organisation, ensuring a structured approach to operational risk management and the impact of the activity.

The IMS provides continuous assessment of compliance with the law and the regulations, adapting to changes in the environment and promoting a culture of continuous improvement. It also strengthens sustainability and stakeholder satisfaction, ensuring that all control and monitoring processes are in line with the quality standards for the service and the water supplied.

This integrated approach makes it possible to prevent negative impacts and establish contingency protocols when necessary, ensuring reliability and operational excellence in all areas of the company.

The Integrated Management System (IMS) is the basis on which to promote a continuous improvement process that satisfies our customers, respects the environment and consolidates business results



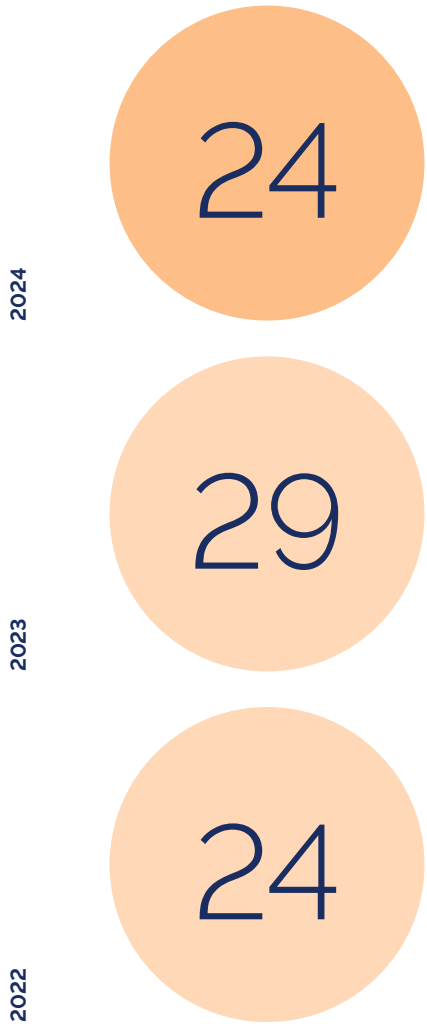


Audit is a key element to ensure the compliance and effectiveness of Aigües de Barcelona's management systems. Both internal and external audits follow a planned annual schedule. All systems are audited at least once a year, making sure that all centres are reviewed at least every six years and all activities at least every three. The company has a list of qualified internal auditors with knowledge and experience of auditing and of the corresponding management system. Non-conformities detected are managed individually by implementing corrections and corrective actions to prevent them being repeated.

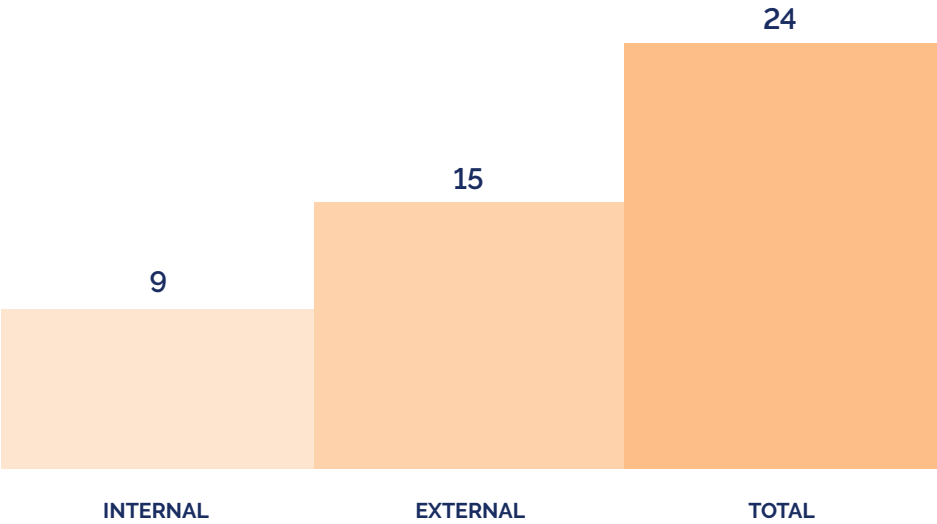
In 2024, **24 audit processes have been carried out**, nine internal and 15 external. All were successfully passed. Some of these audits were carried out in an integrated way, optimising resources and improving the efficiency of the process.

One of the most important events of the year was obtaining **Universal Accessibility Management System certification under the UNE 170001-2:2007 standard**, accrediting the **customer experience services in the in-person customer care channels** and strengthening the customer's commitment to inclusion and accessibility.

Audits carried out



Audits carried out in 2024





Management tools

Tools we use linked to the Integrated Management System

MIDENET

This allows integrated monitoring of the organisation's management plans, goals and indicators. This tool makes it easier to monitor business achievement in real time and ensure effective alignment with the company's strategic goals.

SALEM

This provides detailed information on current regulations, allowing continuous identification and assessment of legal obligations as well as their application in the activities carried out.

NEODOC

This ensures control of the information documented in the IMS. It ensures an efficient creation, verification and approval process as well as distribution and access to the documents, maintaining their validity and quality in line with corporate standards.

PROSAFETY

This allows the monitoring and efficient resolution of incidents related to security, occupational health, risk assessment and change management, contributing to the continuous improvement and integrity of the management systems.





Risk management





At Aigües de Barcelona, **risk management is not just a procedure, it is a crucial element of our corporate culture**. The company has implemented a common methodology for assessing and dealing with risks associated with the different business processes, guaranteeing exhaustive identification and homogeneous classification using a standardised metric.

This approach makes it possible to deal with risks in an integrated, efficient, cross-departmental way, ensuring their management becomes a **strategic tool for making decisions and planning the future**. The implementation of a solid, structured risk management model makes it easier to adapt to uncertain environments and contributes to business resilience, strengthening the sustainability and competitiveness of Aigües de Barcelona in its commitment to innovation and operational security.

There are **two levels of assessment**:

LEVEL 1:
Assessment by business process

LEVEL 2:
Overall strategic assessment

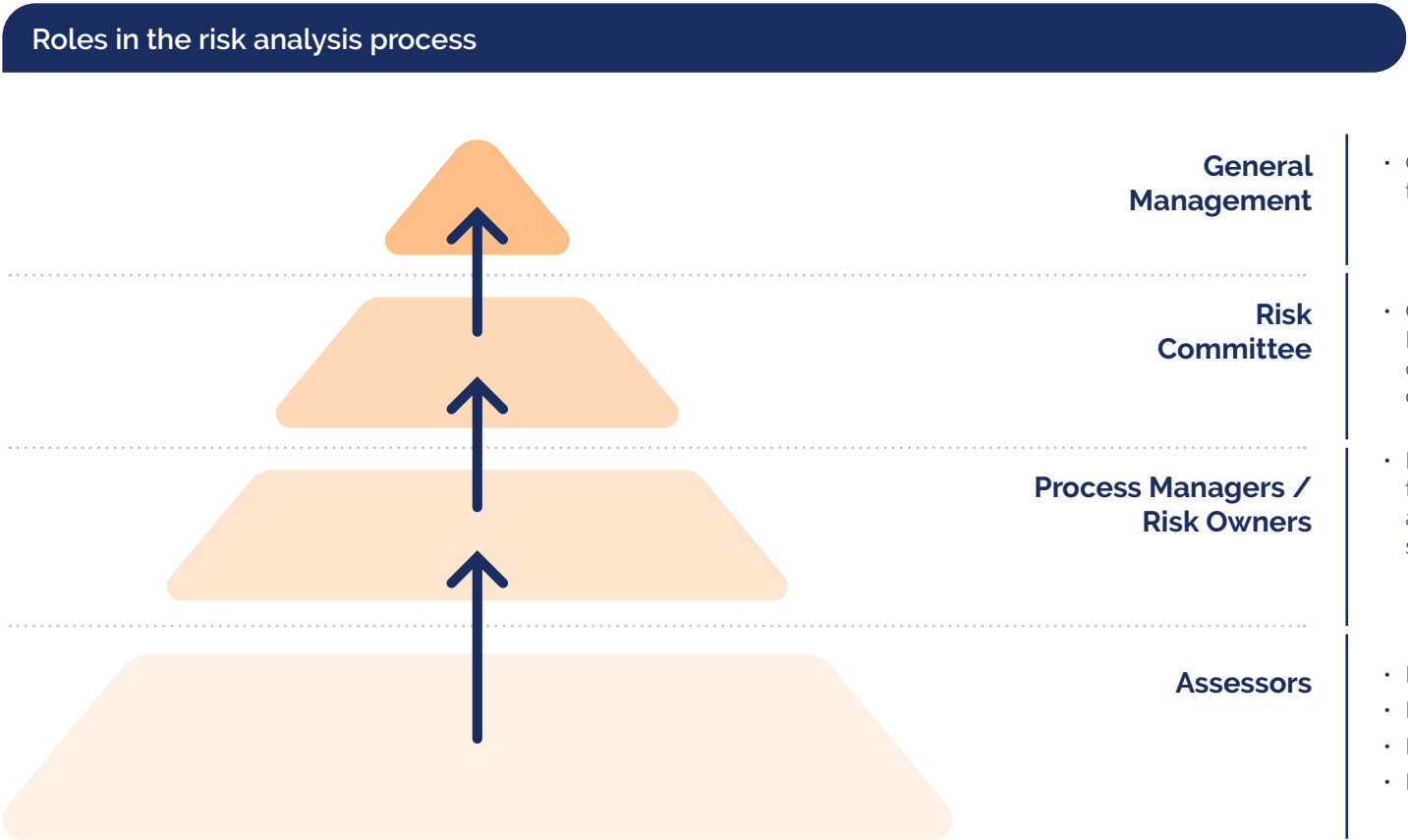
The process is as follows: **the different business processes are identified** in order to assess the risk, broken down by management

areas (level 1). The assessment is carried out at least once a year or when there are significant changes in the organisation that could affect the results of the last analysis. After this, the status of risks is **continuously monitored** based on the results obtained and the risk management plans established. Finally, **the most important risks are extracted in a general strategic assessment** to generate the company's **risk map** (level 2). The roles involved in the risk analysis process are given below.

This system allows the whole organisation to be involved in detecting, analysing and managing the company's risks in a holistic, cross-departmental way.

We consider ISO 31000 concerning Risk Management to be a framework for the risk management process

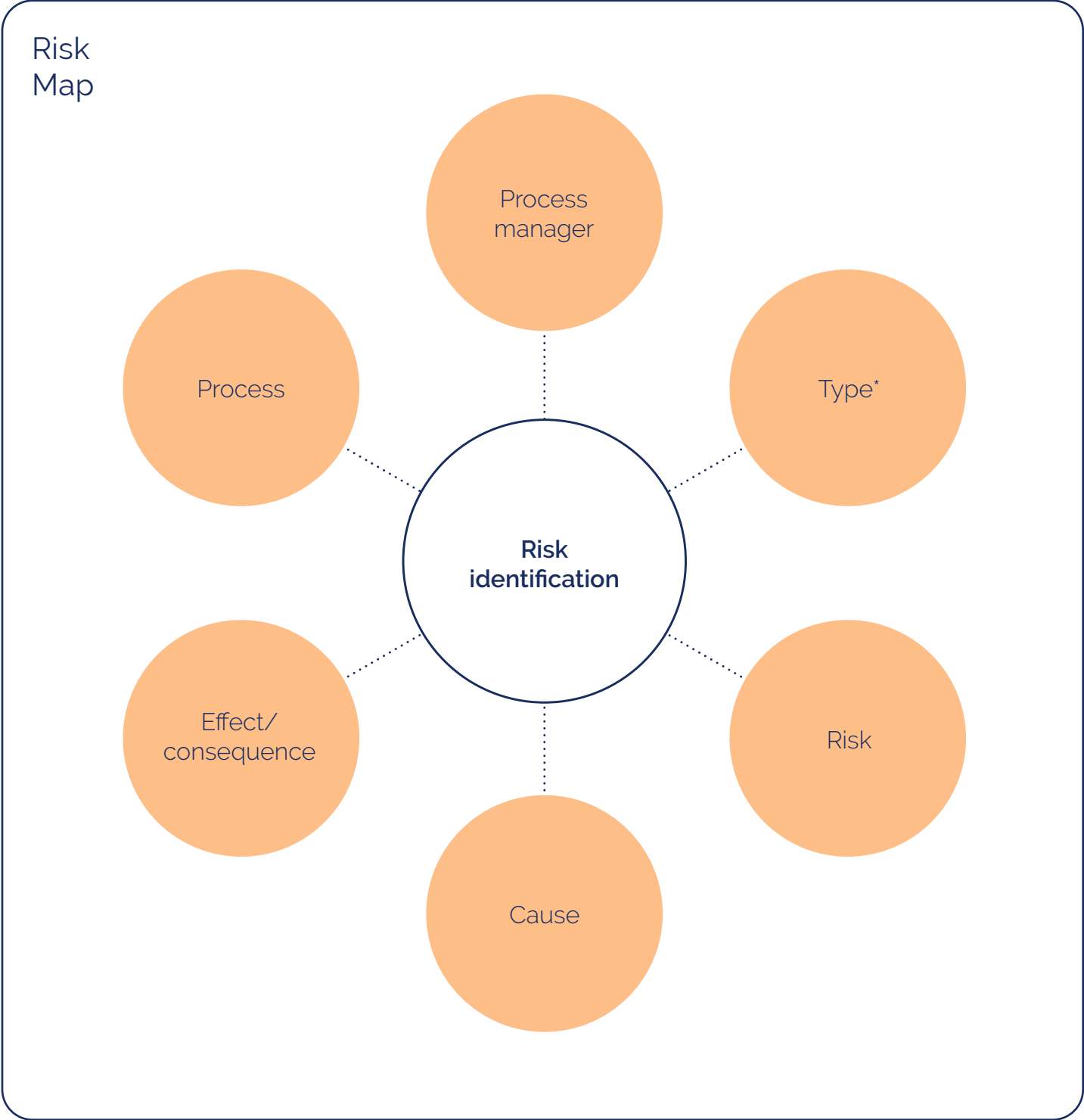
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Aigües de Barcelona constantly applies the precautionary principle in managing potential risks, guaranteeing the protection of people and the environment from any possible impact

The **risk map** is presented to General Management for approval. Afterwards it has to go to the Board of Directors' Water Resources, Sustainability and Innovation Committee. Finally, the Board itself evaluates and validates it.



(*) Type: operational, legal, compliance, reputational.

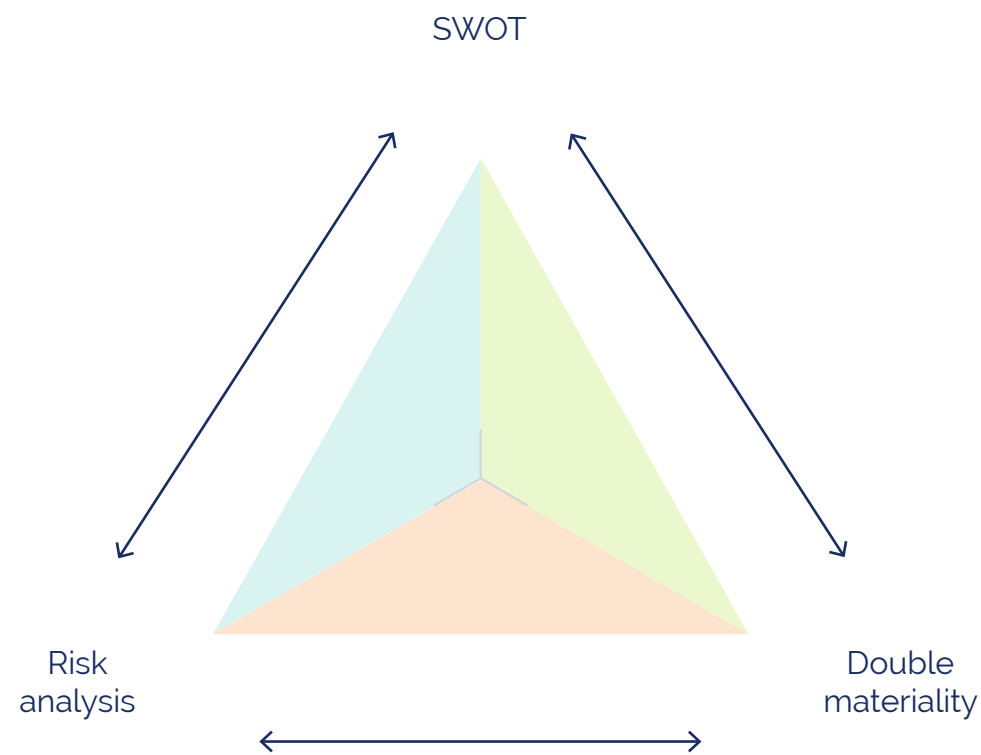
The aim of **risk identification** is to detect, recognise and describe the factors that can make it difficult to achieve the organisation's goals. This process is based on analysing causes and events, detecting threats and opportunities and assessing possible changes of context.

Each risk is assessed based on the following key areas:

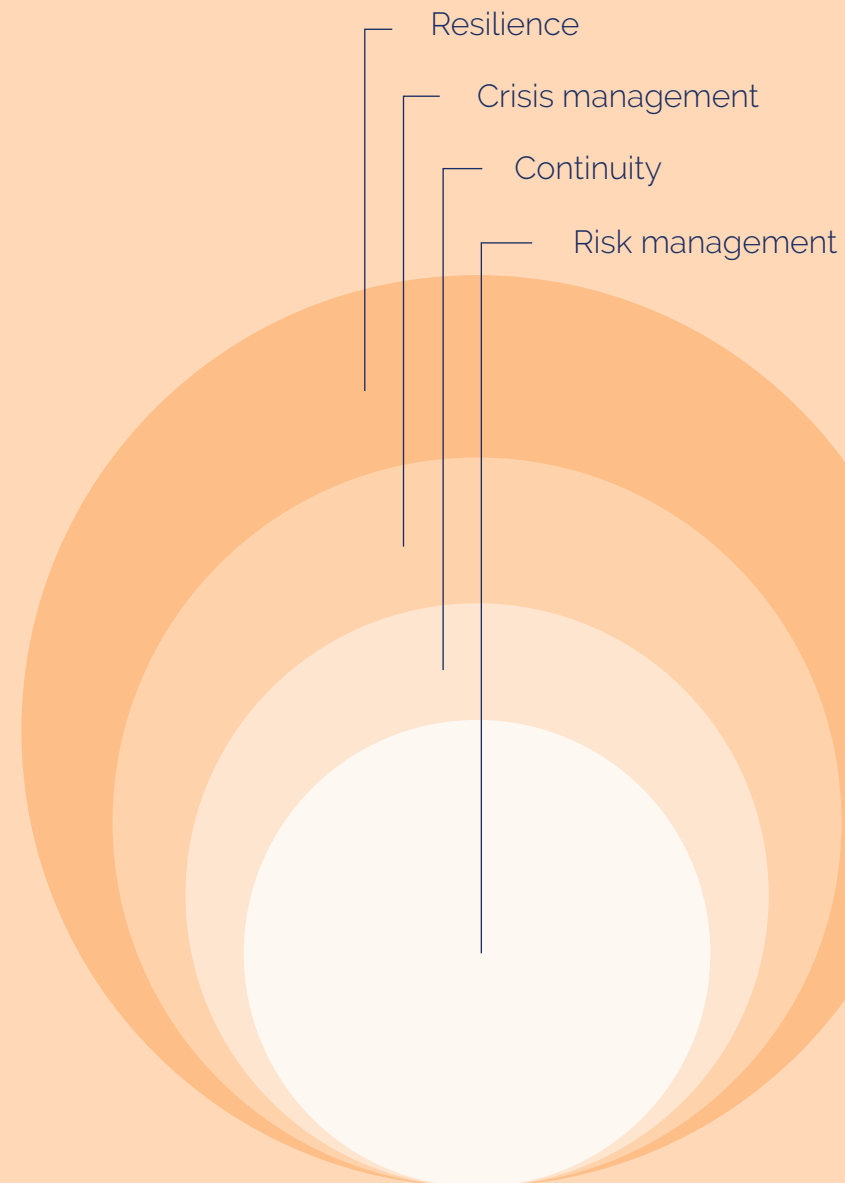
- Legal/regulatory
- Reputational
- Financial
- Environmental
- Service
- People

As well as calculating the inherent and residual risk, the theoretical future risk is also estimated, considering the application of the mitigation plans. These plans are based on selecting and implementing specific measures adapted to the characteristics of each risk identified, following the strategies established to minimise their effects.

In 2023, the **traceability of all the company's risks based on ESG criteria (Environmental, Social and Governance)** was incorporated. This risk analysis is integrated with Double Materiality and SWOT (Strengths, Weaknesses, Opportunities and Threats) analysis in a mutually enriching process, providing a fuller, more strategic vision of risk management.

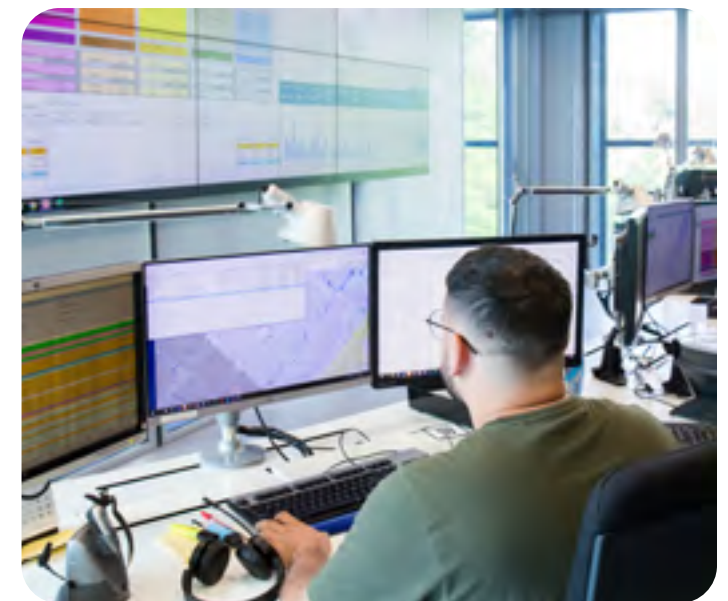


Operational resilience



Aigües de Barcelona now has **ISO 22301 Continuity Management certification in the areas of Transport, Production, Distribution, Ecofactories and Customer Service**. The Scope of the system covers the whole integrated water cycle and customer care services ensuring that all critical processes are duly assessed and certified.

In 2024 risk management and operational resilience have been significantly promoted in the context of drought. In this context, the **key assets of the critical drought processes** have been identified, a new **business impact analysis (BIA)**, adapted to this scenario, has been carried out and **contingency systems** have been established to reinforce the continuity of the service.





Cybersecurity

In 2024 **the upward trend in cyberattacks continued all over the world**, with a continuing increase in incidents reported because of the expansion of areas to be attacked. The increase in ransomware was particularly marked. Both by volume and effectiveness, this became established as one of the main threats of the year, and it is forecast that it will be the form of attack most used by cybercriminals in 2025.

Alongside this, **cooperation between criminal groups is becoming stronger and attacks are becoming more sophisticated**, with direct impacts on operations, information security and economic, reputational and legal consequences for organisations. Cybercriminals act with detailed knowledge of their objectives and the systems' vulnerabilities, increasing the probability that their attacks will succeed.



Today, the most important threats are:

- Hijacking information and subsequent publication with the aim of extorting money from companies.
- Theft or manipulation of confidential or private information, such as financial or health records.
- Viruses that can destroy or hijack data, damage machinery, disable systems or interrupt operations.
- Impersonation and financial fraud.

As well as risks of cyber attack, such as ransomware, information theft and breaches affecting personal data and confidential information, the threat of physical attacks, like sabotage, terrorism or vandalism, which could compromise the continuity of the service and business security, also persists.



Measures taken
by Aigües de
Barcelona in
2024

The main measures adopted have been:

IMPROVEMENT IN THE SEGMENTATION OF NETWORKS

Segmentation capacity has been improved, increasing the devices that analyse data traffic and creating isolated work zones to minimise the impact of potential attacks.

RAISING STAFF AWARENESS

Training initiatives have been stepped up to turn workers into the first line of defence in the face of cyber attacks.

PROTECTION OF IT EQUIPMENT

Use of bastion hosts to strengthen system security and detect possible intrusion.

IMPROVED SYSTEM MONITORING

New tools have been implemented to proactively identify threats and strengthen the response to incidents.

For physical security, the presence of security guards has been reinforced and video surveillance systems have been improved with video analysis technologies to detect intrusions and ensure the continuity of the operation when faced with possible sabotage or attacks







Ethical behaviour and compliance with the corresponding regulations are essential in our organisation's culture and strategy. At Aigües de Barcelona, we are committed to working in a management model based on ethics, integrity and social responsibility.

In accordance with this responsibility, we adopt obligations that go beyond legislation and establish risks of possible non-compliance. In practice, the ethical framework and crime prevention system is configured through the following resources:

Code of Ethics

This establishes the values, principles and ethical conduct that governs the organisation, guaranteeing respect for human rights. The latest update was approved by the Board of Directors in May 2024.

Anti-corruption Code of Conduct:

This defines the principles and measures to ensure Aigües de Barcelona's commitment in the fight against any form of corruption. This code is integrated into the company's policies and internal procedures to ensure compliance.

Compliance officer

Figure responsible for preventing and minimising anti-ethical conduct as well as monitoring the risk of criminal behaviour or breaching regulations. This post, filled by the Board of Directors in 2016, has been successively renewed for two-year periods and the holder reports directly to the Managing Director.

Model for preventing, detecting and managing criminal risks

This establishes the principles and framework for action to monitor criminal risks, based on three core principles:

1. To prevent and combat possible illicit acts within the organisation.
2. To act in accordance with current legislation, the Code of Ethics and internal regulations at all times.
3. To promote a preventive culture based on the principle of zero tolerance of these risks for all professionals, regardless of their hierarchical level.

Continuous improvement of the ethical framework

Aigües de Barcelona continuously reviews and updated its **model for preventing, detecting and managing criminal risks** to ensure its effectiveness and adapts it to regulatory and operational changes. This process includes a review of the associated policies and procedures, the criminal risk map and the ethical and anti-corruption codes.

In 2024, **the criminal risk map was updated**, reassessing the risk, reviewing the controls and confirming its efficiency to better mitigate possible incidents. The map is managed using the **INNOVA** app, which allows precise monitoring and strict supervision of the prevention model.

The **Compliance Officer** is a member of the **Aigües de Barcelona's General Risks Committee** and ensures a criminal risk view in the company's general risk management system.

To strengthen our commitment to transparency, a **compliance and data protection audit** has been carried out as part of corporate internal monitoring. There is also a **Due Diligence Protocol with customers, business partners and relevant subcontractors**, establishing the measures necessary before entering into new contracts or projects with third parties. This protocol ensures compliance with the regulations, particularly respect for anti-corruption rules.



Training and awareness-raising on ethics and regulatory compliance

Aigües de Barcelona strengthens its **commitment to business ethics**, offering continuous training and awareness-raising measures to all workers. Communications are publicised in various channels throughout the year to promote knowledge and the application of the established ethical framework.

Training measures carried out in 2024

During the year various training initiatives were carried out aimed at improving knowledge of ethics and regulatory compliance, including:

- **Webinar for compliance officers on integrated protection:** focused on responsibilities and best practice concerning compliance.
- **Attendance at the annual CUMPLEN conference:** leading in-person event for compliance professionals.
- **Seminar on internal investigations:** specialist in-person training on the running of internal investigation processes aimed at compliance officers.
- **Advanced online course in criminal and court defence of organisations:** training specifically for compliance officers.
- **General compliance training:** online course on conflicts of interest, anti-competition and corruption aimed at the whole team of people.



Publicising the ethical structure in 2024

14 communications were made on various topics, among which we would highlight:

- Publicising and revising policies on conflicts of interest, the environment and water quality.
- Survey on compliance and feedback from it.
- Reminders of the availability of the Ethical Channel available to all workers.
- Updating the Code of Ethics and the due diligence procedure.
- Publicising the updating of the criminal risk map to the Board of Directors and heads of monitoring.
- Gift management mini-session.



Ethics channel

Aigües de Barcelona has an **ethics channel** as an internal and external communication mechanism for resolving queries and for reporting unethical behaviour. This channel is complemented with a **disciplinary protocol**, applicable in the case of any breach of internal policies, and an **internal investigations protocol** 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 02/2023** deriving from the transposition of a European Directive (EU) 2019/1937. Along these lines, a new platform has been launched to allow **anonymous complaints**, accessible both internally and externally via the Aigües de Barcelona website and publicised via the corporate communication channels.

In addition, the **Internal Information System Policy** and the **Procedure for Handling Communications Received** were approved by the Board of Directors, which also made the Compliance Officer responsible for the internal information system.

Since the ethics channel was established in 2017 it has received no communications about specific breaches by Aigües de Barcelona.



Communications received by the ethics channel in 2024

During 2024, the **compliance officer** has received **27 communications: eight queries** about various subjects, largely related to the provision of the water supply service, three queries about possible conflicts of interest and **16 communications** related to the policy for the acceptance and giving of gifts and special attention.

There have been no communications regarding breaches of ethics.**

The Compliance Officer is responsible for passing on relevant issues in the field of ethics to the Social Participation, Ethics and Corporate Governance Committee.

During 2024, 100% of new workers have received ethics and compliance documentation via the welcome pack. This material ensures that all new Aigües de Barcelona professionals know the values, principles and regulations governing the organisation from the first day, thereby reinforcing the culture of transparency and integrity

Ethics channel	2022	2023	2024
Queries about procedures for approval of sponsorship and patronage*	13	0	0
Queries related to conflicts of interests	6	1	3
Queries/authorisations concerning invitations, gifts and attention	3	6	16
Other queries/incidents/improvement proposals	0	16	8
Total communications	22	23	27

(*) It should be noted that, after the change in the approval procedure for sponsorships and patronage at the end of 2022, the approval of sponsorships for large amounts is carried out in the Sponsorships Committee, where the Compliance Officer is also a member. Therefore, after 2023 no specific validation via the ethics channel is required. That is why this figure is 0 in 2023 and 2024.

(**) Possible breaches resulting from conflicts of interest are included.



Commitment to transparency

Aigües de Barcelona is consolidating its commitment to **transparency** strictly applying current regulations voluntarily and expanding the distribution of content beyond legal obligations. Via the **Transparency Portal** and the various annual reports (Innovation, Sustainability, Operation, etc.), the company offers its stakeholders detailed information, strengthening trust and accountability.

The **Board of Directors' Ethics, Compliance and Corporate Governance Committee** supervises the Transparency Action Plan and its implementation with the aim of continuing to strengthen the relationships between the different groups linked to the organisation. The most important aspects are also reported at the meetings of the **Board of Directors**.



Main measures in 2024

In April, the **Management Committee** approved the **Guide for the Implementation and Monitoring of the Transparency Policy**, with three main goals:

- Developing Aigües de Barcelona's **transparency culture and ecosystem** in their relationship with stakeholders.
- Strengthening and consolidating actions already taken, ensuring alignment with **ethical principles and good governance**.
- Voluntarily anticipating new lines of work to **strengthen transparency and communication** with stakeholders.

This guide, aimed at **all the organisation's professionals**, highlights the importance of the active participation of the whole team of people as a key element to ensure commitments are met.

Since the approval of the **Transparency Policy** on 16 June 2022, Aigües de Barcelona continued to promote measures to **strengthen the culture of transparency** and raise the awareness of professionals in all functional areas, ensuring management in line with its mission, essence and corporate values.



A supportive
value chain





Joan Borràs.
Governance,
Digitisation
and Process
Improvement
Manager –
Procurement

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For Aigües de Barcelona, the integration of ESG criteria in our procurement processes, as well as in the monitoring and evaluation of our suppliers, is essential to guaranteeing a responsible, sustainable and resilient supply chain.

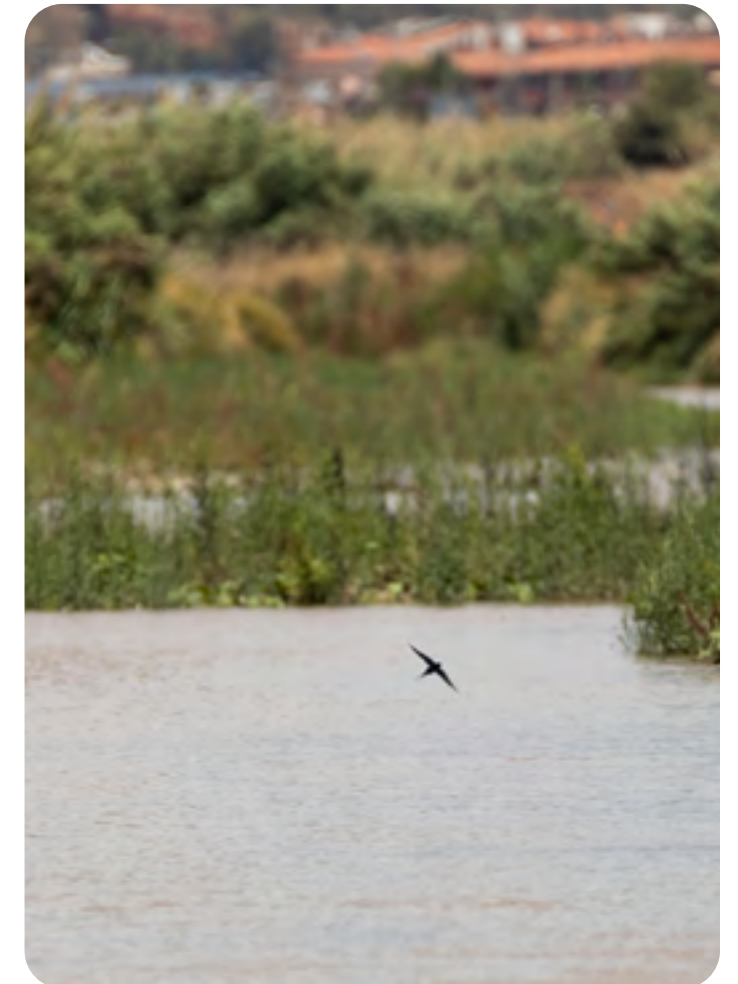
To this end, throughout 2024, our determination to strengthen knowledge and dialogue with the supplier market has been consolidated, promoting category analysis, co-creation and innovation processes, as well as the promotion of governance, continuous improvement and digital transformation, in a global context of constant change.

At Aigües de Barcelona, we are aware of our responsibility towards all our stakeholders, including our value chain.

Engaging in this leadership towards a more sustainable and resilient future, beyond what is established by the regulatory framework, it is worth highlighting the efforts made to identify and develop sustainability criteria, to foster their inclusion in our procurement processes alongside the other parties involved, as well as to encourage the governance of their effective application.

All this is being done in a view to guaranteeing the responsible and efficient management of the integral water cycle, generating local synergies, circularity, prolongation of the life cycle of the necessary resources and contributing to the economic, social and environmental well-being of the community as a whole.

"





Aigües de Barcelona promotes sustainability in our value chain through the incorporation of social and environmental sustainability criteria in the company's contracting processes. This approach ensures that purchasing and collaboration decisions are made under the ethical principles of integrity, equal treatment, non-discrimination, transparency and competition, always within the current regulatory framework.

Dialogue and cooperation with suppliers are crucial to promote co-creation and innovation, establishing supportive relationships that generated economic, social and environmental value. This sustainable commercial model helps strengthen the local economy and promote circularity, extending the life cycle of the resources needed to manage the integrated water cycle and reduce the consumption of natural resources.



Commitment and sustainability

Aigües de Barcelona establishes a solid ethical framework in its relations with suppliers, based on respect for human rights, the principles of the United Nations' Global Compact and various internal policies guaranteeing responsible, sustainable management. Most important among these are the Aigües de Barcelona Code of Ethics, the Sustainable Development Policy, the Human Rights Policy, the Sustainable Purchasing Policy, the Supplier's Code of Conduct and the general contracting conditions. These formal commitments were made during the initial approval process or at the time of signing a specific contract.

We promote a responsible purchasing model, aligning our value chain with the company's sustainability strategy. To ensure purchases are made under social and environmental sustainability criteria, we rely on:





Responsible supplier selection

Aigües de Barcelona manages the relationship with its suppliers with a long-term perspective, based on a fair, transparent selection making it possible to guarantee the traceability of the whole purchasing process. This approach ensures sustainable cooperation in line with the company's quality and corporate responsibility principles.

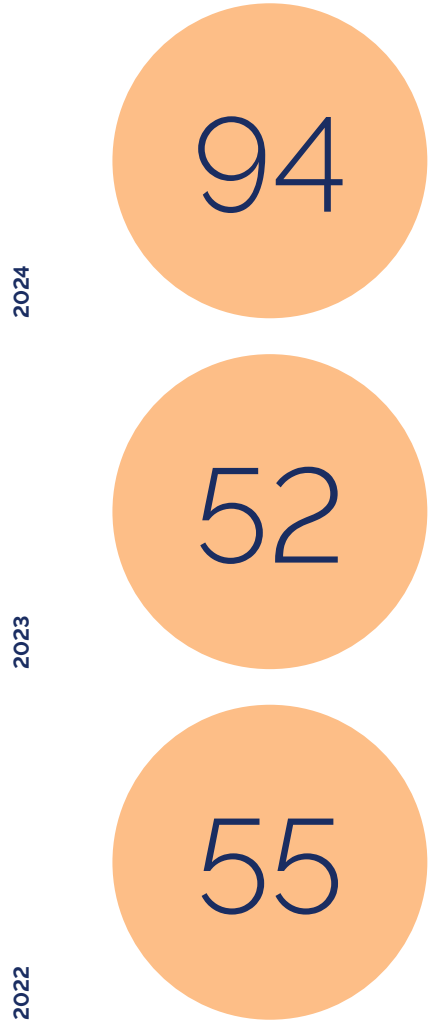
Supplier approval is intended to ensure the quality of supplies and services, and to see that the company works with qualified, skills partners committed to the established contract requirements. Aigües de Barcelona applies an approval procedure as part of its quality system to ensure suppliers are selected in line with criteria of efficiency and reliability.

As it is essential to identify the suppliers who can affect the continuity of our activity, three levels of risk are adopted:

- **Strategic:** unavailability directly affects the provision of the essential service for a period of less than a week, with a critical impact on processes identified as essential according to the impact analysis (BIA).
- **Important:** absence has no immediate impact on the service but, combined with other unavailabilities or in adverse situations, it could compromise service provision.
- **General:** other suppliers, without direct effect on service continuity.

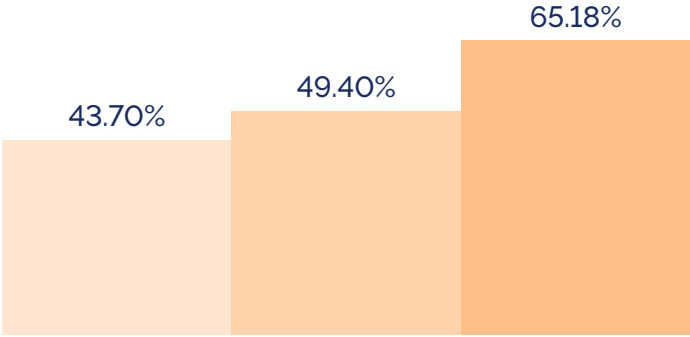


Number of tenders with sustainability criteria



We have set ourselves the strategic target of having 80% of the company's addressable purchases made under sustainability criteria by 2030. The current percentage is 65.18%.

Addressable purchases under sustainability criteria* 2022 2023 2024



(*) Addressable purchases are all the company's purchases linked to the supply chain: works, services and supplies, except for purchases like raw water, which is all bought from ATL, payments to public authorities or associations, and financial services.





Sustainable criteria in contracting procedures

Aigües de Barcelona’s **Agenda 2030** promoted the inclusion of **sustainability criteria** in contracting processes, promoting practices that contribute to sustainable development in aspects like **environmental protection, social policies and employment security**.

To ensure these criteria are applied, the company has the **Guide for the Application of Social and Environmental Criteria**, which establishes where these requirements can be incorporated into the contracting process. These criteria can be integrated as part of the purpose of the contract, in the technical specifications, as a solvency requirement, in the assessment and award or as a supplier’s contractual obligation.

The implementation of these criteria is monitored through the **contracting processes management platform**. **During 2024, selection or social value, environmental or energy efficiency criteria have been incorporated in 92 tender procedures representing 71.88% of the total tender value.**

Aigües de Barcelona also uses sustainability criteria sheets depending on the purchasing category, dealing the specific criteria to be assessed, their weighting in the award of the contract and the associated contractual obligations



Purchasing with social and local value

Aigües de Barcelona maintains its commitment to responsible contracting, promoting cooperation with companies that generate a positive impact on society and the environment. These organisations act to fund social initiatives, promote the employment of people in situations of vulnerability or give support to entrepreneurs with difficulties in accessing funding.

During 2024, the company has continued its commitment to this contracting model and has purchased from organisations with social value, including:

- ESCID-Sifu Group
- Femarec
- Cassià Just Foundation
- Auria Workshop
- Joia Private Foundation
- Artesà private foundation for socio-employment integration



Local purchasing

Aigües de Barcelona is committed to a **local commercial model**, encouraging contracts with local suppliers to generate **economic, social and environmental** benefits in the region.

In 2024, **local suppliers have represented 72.0%** of turnover on materials and services. Most of the other suppliers are in **Spain (27.7%)**, while contracting with **international suppliers is minimal (0.2%)**.

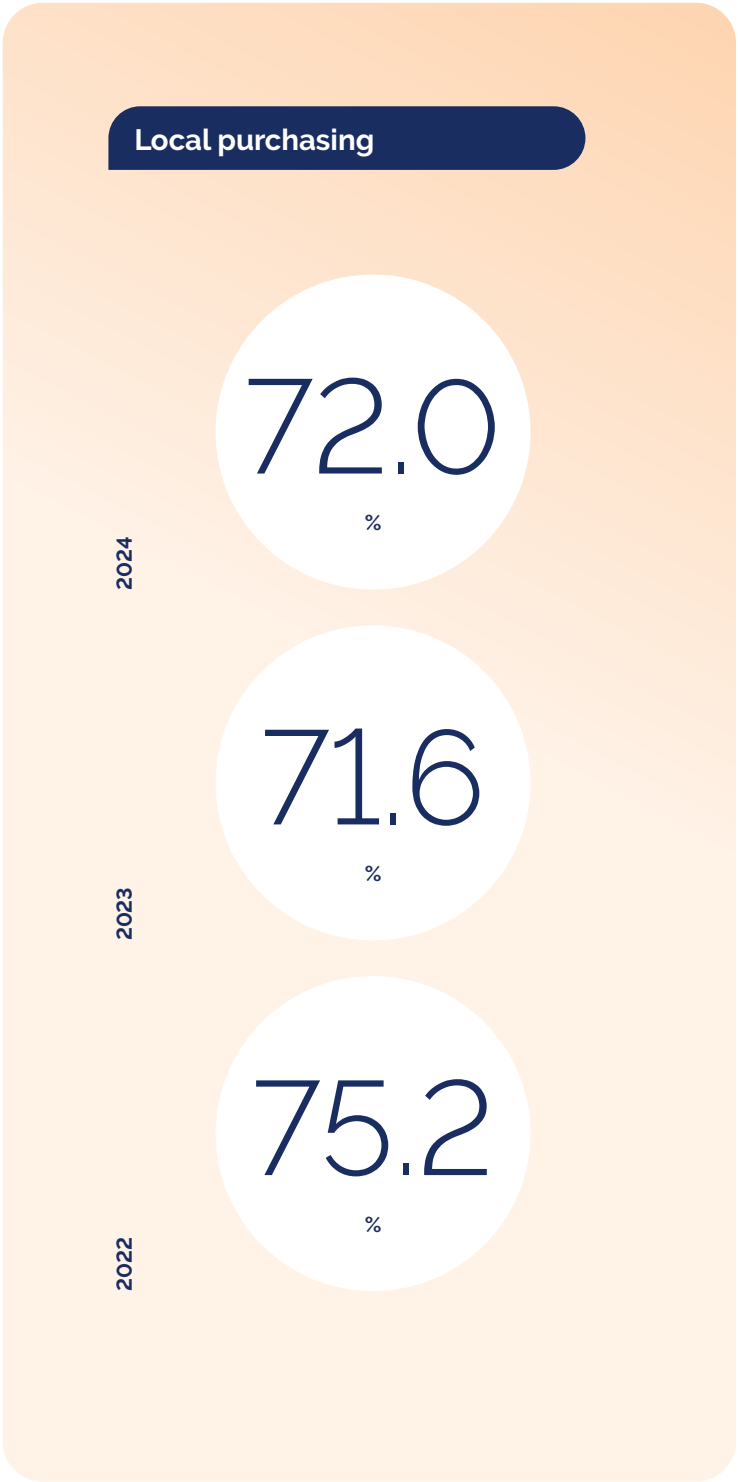
The applicable regulations on contracting oblige Aigües de Barcelona to launch **open tender processes that guarantee competition and equal treatment of the different operators**. This year, this indicator has picked up a little compared to 2023, a year when some large contracts were awarded to companies with their headquarters outside the province of Barcelona.

In 2024, local suppliers have represented 72.0% of turnover on materials and services

Suppliers	2022	2023	2024
Number of suppliers			
Local (province of Barcelona)	984	953	967
Rest of Catalonia and Spain	377	384	390
International	37	35	36

Local and non-local purchasing	2022	2023	2024
€M			
Local (province of Barcelona)	188.11	225.89	255.78
Rest of Catalonia and Spain	61.70	88.79	98.48
International	0.30	0.67	0.81

(*) 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

Aigües de Barcelona has implemented a system of monitoring key indicators in the Purchasing and Provisioning Department through a control panel making it possible to analyse internal and external data.

One of the blocks of indicators corresponds to supplier certification in management systems, including regulations such as ISO 9001 (quality), ISO 14001 (environmental management) and ISO 45001 (occupational health and safety). Each quarterly Monitoring Committee Meeting analyses these indicators and identifies suppliers who, because of their impact on the company's activity, could benefit from obtaining these certifications as opportunities for improvement.

% certified suppliers*	2022	2023	2024
€M			
Suppliers with ISO 9001	84.7	73.4	65.8
Suppliers with ISO 14001	83.6	71.7	64.5
Suppliers with ISO 45001	72.9	60.2	56.7

(*) This indicator is calculated based on turnover volume. (**) The change of main contractor to "Aigües de Barcelona Serveis, Canalitzacions i Obres" altered the previous upward trend in 2023. This contractor is still in the process of obtaining ISO certifications but is expected to do so in 2025.

Supplier assessment

During the course of the relationship established with Aigües de Barcelona, suppliers are told they will be subject to control and monitoring of all contractual aspects and that a periodic performance assessment will be carried out.

Overall, we identify three assessment 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 economic activity coordination (CAE)
- RePro register (supplier register)
- Supplier note in RePro
- ESG score
- Economic solvency
- Technical solvency according to user perception
- Audit carried out by the companies

Supplier monitoring allows Aigües de Barcelona to ensure compliance with minimum sustainability criteria, including reputation, quality, environmental management, financial health and occupational health and safety.

To carry out this process, the company uses the Achilles platform (RePro), which makes it easier to compile and confirm supplier data. This tool allows us to mitigate overall risks and promote the creation of traceable, safer, more sustainable and better performing supply chains.



In 2024, 1,190 suppliers were assessed, 88% of which obtained a high rating (above eight points), while the remaining 12% reached a medium rating (between six and eight points)



Supplier assessment	2022	2023	2024
Suppliers assessed	1,201	1,184	1,190
High score (8-10)	95%	92%	88%
Average/high score (6-8)	5%	8%	12%
Low score (less than 6)	0%	0%	0%

Promoting dialogue

The commitment to dialogue and participation with all Aigües de Barcelona's stakeholders directly includes the entire value chain. As part of the company's strategy of transparency, dialogue and support, permanently open channels are available, such as the corresponding spaces on the website and contact via e-mail.

As every year, a survey of our suppliers' expectations has been prepared which allows us to better guide our relationship and adjust strategies depending on their needs and perceptions.

In 2024, Aigües de Barcelona brought together its main suppliers in a dialogue conference entitled "Artificial Intelligence (AI) and the challenge of sustainability as challenges for resilience" to strengthen links and promote cooperation with these key stakeholders.

Annual survey of suppliers

Aigües de Barcelona promotes a model of dialogue and continuous communication with its suppliers to find out these stakeholders' level of satisfaction, needs and expectations. One of the most important measures in this area is compiling the annual supplier survey, making it possible to obtain a detailed view of their perception of working with the company.

In 2024, the content of the survey has been expanded with new questions to obtain a fuller view of the perception of the initiatives promoted by Aigües de Barcelona and assess the suppliers' level of maturity in EST terms

680 suppliers in various categories, were invited, obtaining 181 responses (26.62%), representing 73.09% of total turnover. Participation was higher than in the previous year and results have shown consolidated ratings in the usual aspects. In addition, the questions introduced this year have also obtained high scores (over four points out of five).

The survey has also made it possible to assess suppliers' level of knowledge of and participation in the Climate Action Hub and the job-finding project for people at risk of social exclusion carried out together with the Red Cross. An in-depth investigation of specific aspects of sustainability, such as calculating and reducing the carbon footprint, the existence of equality plans and human rights policies, risk management and knowledge of European sustainability regulations.

The results of the survey are shared with the suppliers and promote specific actions to respond to the proposals and improvement opportunities detected. The company also holds periodic meetings with its main suppliers where its contracting needs are presented, and it promotes an active dialogue about social, environmental, innovation and digitisation aspects of the service.

Alliances and active listening

04



In today's context, dialogue with stakeholders has become more important than ever. Organisations face increasingly complex and ever-changing challenges that require the cooperation and active participation of everyone we deal with.

The public has more access to information and demands greater commitment in sustainability, social responsibility and transparency. This is translated into growing demand for businesses to take an active role in areas like climate change, gender equality, human rights and responsible supply chain management.

Aigües de Barcelona considers dialogue a key tool for adapting to the new situation and evolving, while making it possible to anticipate stakeholders' needs and expectations and encourage empathy with all of them. In this context, co-creation processes are becoming increasingly important, promoting the joint construction of solutions with the different stakeholders.

At the company, we take up this challenge, strengthening open two-way dialogue to ensure decision-making in line with society's needs and expectations.

Dialogue with stakeholders

Aigües de Barcelona manages its stakeholder dialogue strategy using the Dialogue Observatory and with our own monitoring and management tool. This tool monitors the continuous dialogue and manages specific projects arising from these interactions.

It is a multidisciplinary body consisting of internal managers of the company's most important stakeholder groups and subgroups. The committee has key functions to ensure structured, effective communication:

- **Coordination and monitoring of dialogue:** organising work sessions, forums focus groups and co-creation processes to set joint goals and minimise risks, positioning the company as a leader in Environmental, Social and Governance (ESG) issues.
- **Analysis of needs and expectations:** supervising the implementation of actions and initiatives to provide a response to stakeholders' demands.
- **Guarantee of continuous improvement:** constant monitoring and assessment of the dialogue processes, applying active listening with support and co-creation with the aim of continuously improving the service offered by the company.



04



What form does dialogue take?

OPEN COMMUNICATION CHANNELS

Aigües de Barcelona offers its stakeholders different communication canals, including customer services lines, online forms, social media and suggestion boxes to ensure they can express opinions, queries or suggestions accessibly and efficiently.

MEETINGS AND GATHERINGS

Meetings and gatherings are regularly organised with the various stakeholders to establish direct dialogue, share relevant information and receive feedback in real time.

DOUBLE MATERIALITY SURVEYS AND STUDY

Periodic surveys are carried out and the Double Materiality study is held every two years to collect our stakeholders' perceptions and needs. These instruments provide quantitative and qualitative information to improve decision-making and guide the company's actions.



PARTICIPATION IN FORUMS AND WORKING GROUPS

Aigües de Barcelona organises annual dialogue forums to find out its stakeholders needs and expectations and give notice of any news affecting company management. It also takes part in industry forums and working groups on water, sustainability and people, making it possible to share best practices and work together on common solutions.

TALKS TO LOCAL CITIZEN ORGANISATIONS

The company gives talks at universities, civic organisations and social organisations on responsible water consumption, the impact of climate change and water bills, promoting awareness-raising and debate on these challenges.

SUSTAINABILITY AND TRANSPARENCY REPORTS

Periodic sustainability and transparency reports are published offering detailed information on the company's activities and its environmental, social, economic and governance compliance, strengthening its commitment to accountability and transparency with stakeholders.



Stakeholders and dialogue





Dialogue and co-creation processes

The most important dialogue and co-creation processes in 2024 were as follows:

During 2024, we held 39 co-creation processes and dozens of dialogue sessions

With society	<ul style="list-style-type: none">• Forum for dialogue with the public.• Forum for dialogue with the third sector.• Forum for dialogue with social services in the different municipalities.• Working days with social organisations to design improvements in employment programmes and employability.• Working sessions with leading organisations in the city to promote sustainability in the ecosystem.
With the public authorities	<ul style="list-style-type: none">• Working groups with the different local councils in the metropolitan area of Barcelona.• 28 meetings with official bodies, arbitration boards, consumer bodies and Municipal Consumer Information Offices.• Co-creation meetings: "Participation of local councils in Aigües de Barcelona's area in updating mobility databases and parameterising the model for renewing the network". Councils consulted: Castelldefels, Gavà, Begues, Torrelles de Llobregat, Viladecans, Sant Climent de Llobregat, Sant Boi de Llobregat, Cornellà de Llobregat, Sant Feliu de Llobregat, Sant Joan Despi, Sant Just Desvern, Esplugues de Llobregat, L'Hospitalet de Llobregat, Pallejà, El Papiol and Barcelona.• Working sessions with Barcelona Provincial Council and Montcada i Reixac, Sant Adrià de Besòs and Viladecans municipal councils to design new social action projects.
With suppliers	<ul style="list-style-type: none">• Forum for dialogue with suppliers.• Creating a new contractual framework for 2025 for managing sludge from WWTPs in agriculture by applying the new RD 1051/2022 on sustainable nutrition.• Climate Action Hub in-person conferences.
With customers	<ul style="list-style-type: none">• Forum for dialogue with consumers' associations.• Meetings with the main installers' guilds in the area (Barcelona and Baix Llobregat Guild) and the creation of the specific service channel for the installers' group.• Working groups with the Barcelona Association of Property Administrators and creation of the specific service channel for this group.• Four sessions with major consumers and major clients, focused on improving the efficiency of their procedures through an exclusive and unique 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.• Co-creation of the new operational management model and the model loading drinking water from nozzles for tanker companies.
Workers	<ul style="list-style-type: none">• Dialogue sessions with the Ambassadors.• Breakfasts with Management to bring the company closer to its employees and improve internal communication.• Dialogue sessions with local operations teams to look closely at problems of vulnerability and work cooperatively to improve processes.• Most than 70 personal interviews with workers from different areas of the company as part of the Blue Horizon development programme.• Co-creation of the new ONEs structure (internal newsletter).
Regulator	<ul style="list-style-type: none">• Working groups addressing topics such as the drought, tariffs, investments and operational monitoring of the service.
Shareholders	<ul style="list-style-type: none">• General Meeting of Shareholders.



Double Materiality



Laura Elvira.
Double
Materiality
Manager
– Strategy
2030 and
Accountability
Department

”

At Aigües de Barcelona we see dialogue with our stakeholders as a strategic lever, especially in an environment as complex as the current one, and we identify them as key players in creating shared value.

In a double materiality analysis, such as the one we carried out in 2024 and 2025, consultation with our stakeholders is essential, as it helps us to understand both the impact that our organisation has on environmental and social aspects, as well as the risks and opportunities that this environment represents for Aigües de Barcelona.

By consulting with our stakeholders, we obtain a more complete and balanced vision that helps us define more effective strategies, improve our risk management and strengthen our ability to generate value in the short, medium and long term.

This proactive consultation not only complies with the new European regulations, which require detailed disclosure on both perspectives in sustainability reporting, following the ESRS (European Sustainability Reporting Standards) standards, but also positions us as a responsible organisation prepared for future challenges.

This exercise once again proves that transparency and commitment to our stakeholders are fundamental pillars for building a more resilient company committed to the environment, society and good governance.

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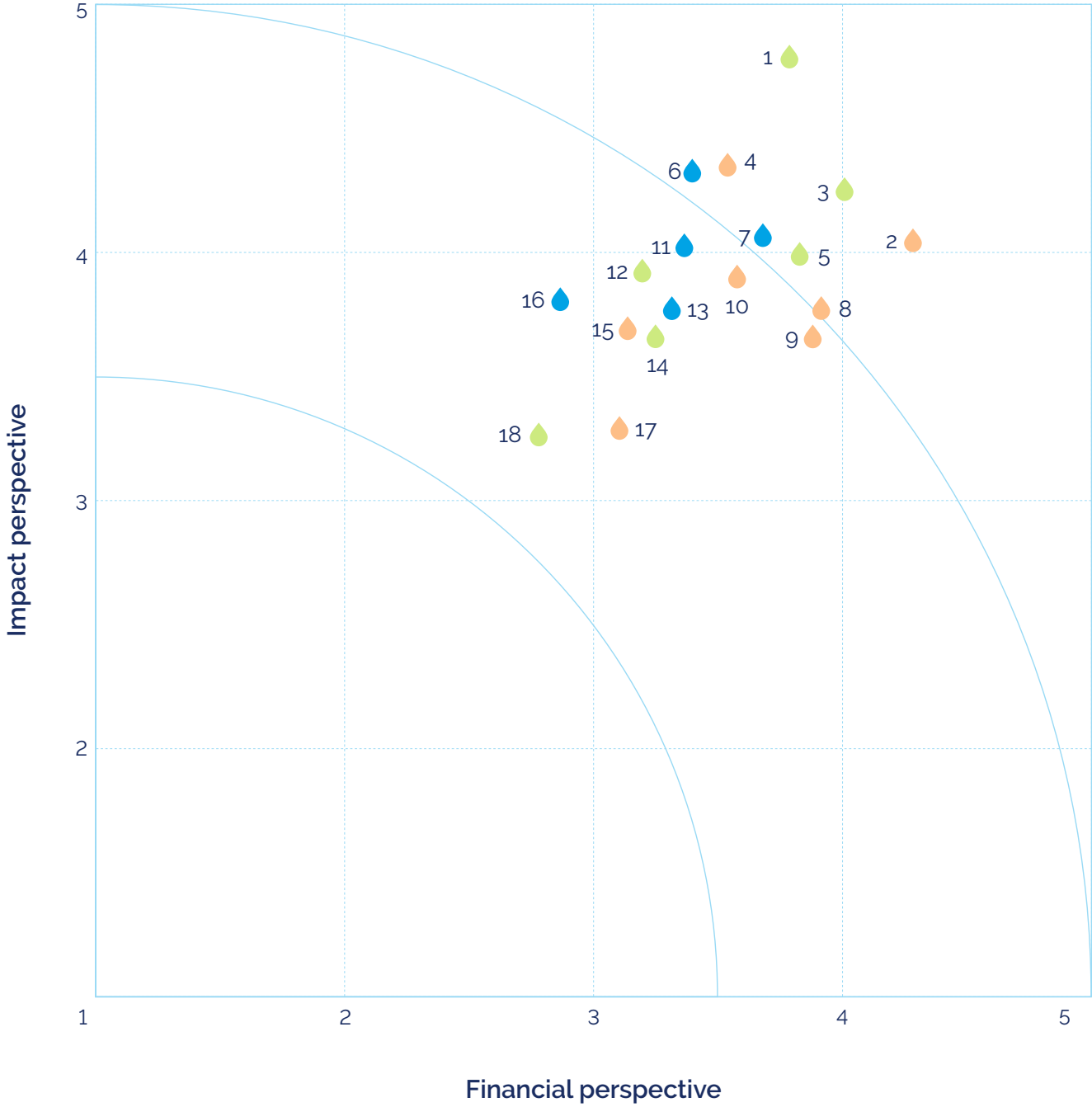
Double Materiality is a key concept in Aigües de Barcelona's sustainable management, as it allows us to **assess how the company affects society and the environment** – impact materiality – and **which external factors affect the company's strategy, operations and balance sheet** – financial materiality. This analysis provided an all-round view that ensures informed decision-making in line with European sustainability standards.

The Double Materiality study valid in 2024 was the one completed in 2023, in which the important material topics are, in order of importance:

Double Materiality Table

ESG	ID	Material subjects
E	1	Integrated water cycle management (reclaimed water)
G	2	Good governance and risk management
E	3	Energy and mitigating climate change
G	4	Technology and innovation
E	5	Adapting to climate change
S	6	Well-being, work-life balance and working conditions
S	7	Social action and guaranteed supply
G	8	Data management and cybersecurity
G	9	Responsible supply chain
G	10	Integrating sustainability into the business model
S	11	Customer satisfaction
E	12	The circular economy and efficient use of resources other than water
S	13	Attracting talent and securing loyalty
E	14	Emissions
G	15	Building alliances and communicating with stakeholders
S	16	Diversity, fairness and inclusion
G	17	Business ethics
E	18	Protecting the coast and biodiversity

Double Materiality Matrix





In 2024 we began a new **Double Materiality exercise**, following the regulations laid down in the new Sustainability Report established by the EU, the Corporate Sustainability Reporting Directive (CSRD) and in accordance with the company's new social, economic and environmental context. The aim of this analysis is to determine the material topics for the company for the next period, based on two dimensions:

- 1. the **impact perspective** (the way the company's activity impacts on the ecosystem).
- 2. the **financial perspective** (how external events impact on the company from a financial perspective).

This financial year a **full alignment with the company's risk map and with the Double Materiality exercise and the impacts, risks and opportunities of Veolia has been carried out**.

In this Double Materiality analysis, begun by Aigües de Barcelona at the end of 2024, the following steps have been established:

- **Identifying and updating material topics**, analysing the context and mapping the value chain.
- **Co-creating the possible impact and risk** of the material topics with different stakeholders.
- **Assessing and prioritising the material topics** from an impact and financial perspective, including stakeholder perception. A total of 16 potential material topics have been identified.
- **Analysing the results and drawing up the matrix**.

Stakeholder participation is crucial throughout this process and, as this report is being drawn up, **734 people** have taken part.

Web of alliances

The **United Nations' 2030 Agenda** for sustainable development makes clear the importance of **weaving alliances** to face global challenges and move forward to a fairer and more sustainable model.

Aigües de Barcelona promotes **public-private cooperation** with **authorities, social and environmental bodies, and the innovative and industrial sector of the Barcelona Metropolitan Area**, establishing strategic relationships making it possible to face **social, environmental and governance challenges** from a cooperative perspective.

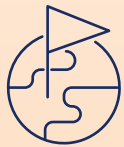
In this context, the company works with the **local authorities** offering them its experience and technical capacity to promote initiatives in the **social, environmental and good governance spheres**. Its involvement takes the form of measures to ensure **access to water for people in vulnerable situations**, encourage **quality jobs and inclusivity**, and promote **the green transition towards a more sustainable, resilient consumption model**. Aigües de Barcelona is also committed to management based on **dialogue, transparency and accountability**, consolidating a model of good governance that makes it possible to generate trust and establish stable mechanisms for cooperation.



Social issues

Offering direct support to guarantee access to water for all people in vulnerable situations.

Create quality employment and promote a just transition, based on the protection of human rights, equal opportunities, and inclusion.



Environmental issues

Promoting a fair green transition towards a sustainable and more local and more resilient production and consumption model that makes cities.



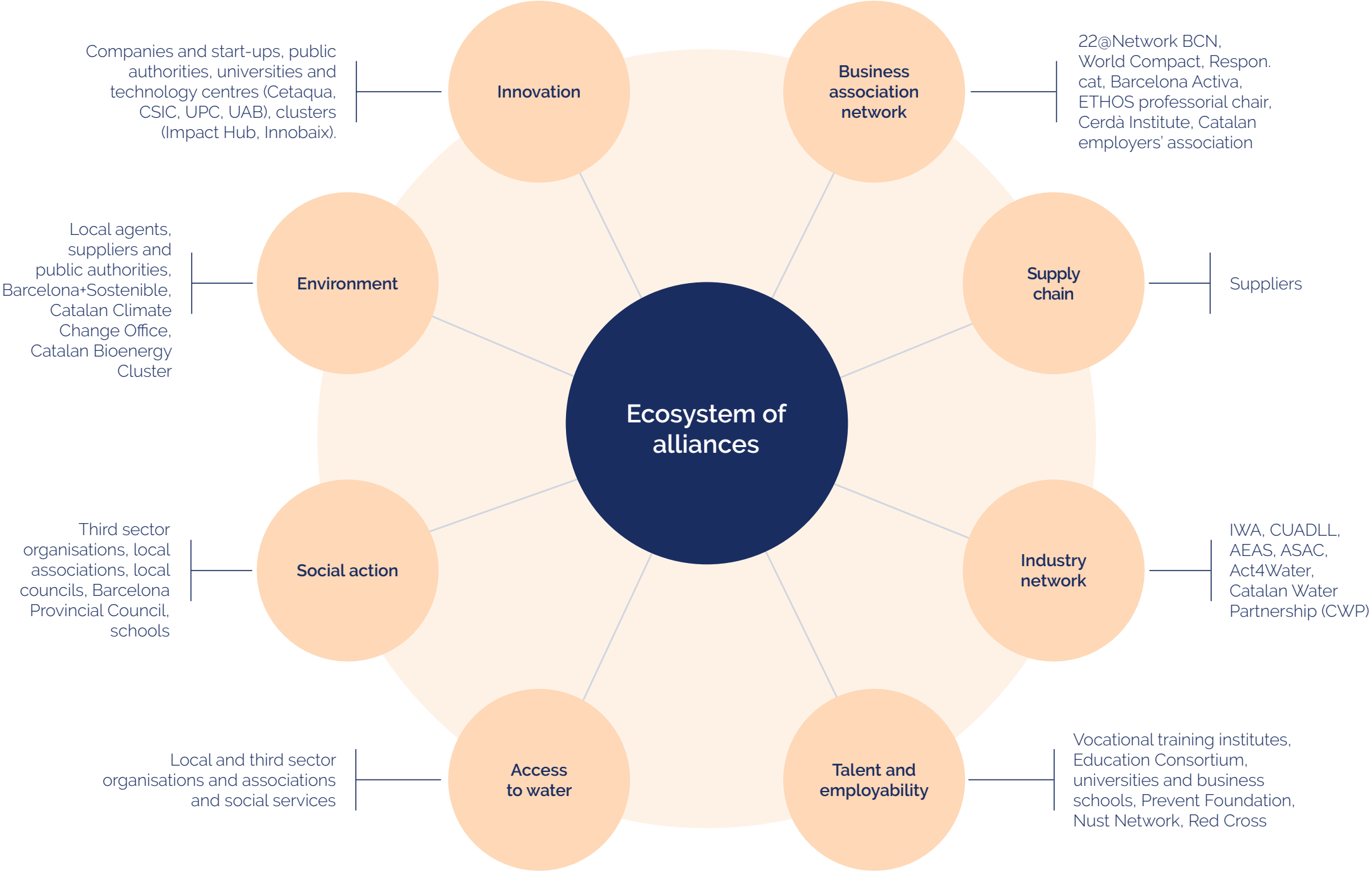
Good governance issues

Promoting dialogue, transparency and accountability.



During 2024, more than 200 meetings have been held with metropolitan local councils to move forward with shared lines of work

At the same time, the company is a member of various **public and private associations** and takes part in **local projects and initiatives** that strengthen its commitment to innovation, sustainability and social cohesion. The organisations we work with include: **Institut Cerdà, ASAC, CUADLL, Act4Water, United Nations Global Compact, Catalan Climate Change Office (voluntary agreements), 22@ Network BCN, Respon.cat, Xarxa Nust, Barcelona Activa, Barcelona + Sostenible, Ramon Llull University (Ethos Professorial Chair), Foment del Treball and Innobaix.**





A new plan for a better innovation strategy





During 2024, Aigües de Barcelona has strengthened its **commitment to collaborative innovation**, establishing alliances with companies, start-ups, universities, technology centres, public authorities and associations to develop **solutions that improve water cycle management and contribute to sustainability**.

At company level, it has worked on validating the Smart Urinal, a solution to monitor health through urine analysis, developed by the start-up Jungle Ventures (Kamleon) and cooperation with the Hospital del Mar. It has also carried out pilot tests with various start-ups and SMEs specialising in the efficiency of urban networks and drainage, such as INGU, Fibsen, Trigger Systems, Fibersense and Drenatura. It has also worked with the start-up UNIFIT to adapt its solution aimed at promoting sustainable habits among Aigües de Barcelona's workers. In addition, in cooperation with Transports Metropolitans de Barcelona (TMB), we are taking part in the LIFE NIMBUS project, which is studying the viability of biomethane production as a source of energy for public transport.

In **research and technology**, cooperation with **Cetaqua** and research centres like **LEITAT, BSC (Barcelona Supercomputing Center), IREC (Catalan Energy Research Institute), CSIC (Higher Council of Scientific Research), UAB (Autonomous University of Barcelona) and UPC (Technical University of Catalonia)**, as well as European institutions like **LNEC (National Civil Engineering Laboratory), CERTH (Center for Research and Technology, Hellas) and the University of Exeter** has been consolidated. This cooperation has made it possible to promote European scale projects like **MAGO, ICARIA and LIFE NIMBUS**.

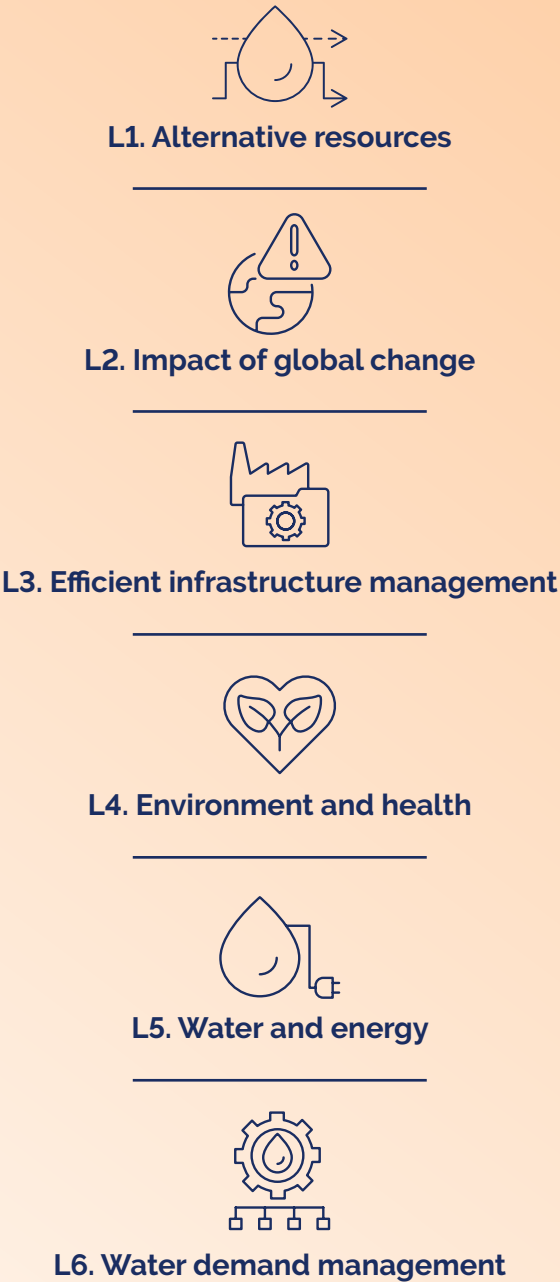
As for the **public sector**, technological pilot studies have been carried out with various **metropolitan municipal councils**, such as Viladecans, Esplugues de Llobregat, Sant Joan Despi and Sant Boi de Llobregat. The use of **reclaimed water in agriculture** has been promoted via the **Regreen** platform, in cooperation with L'Hospitalet de Llobregat and Sant Joan Despi. Alongside this, work has been done with bodies in the health sector, such as the **Catalan Public Health Agency, Hospital Clínic, Bellvitge Hospital and the Red Cross** on open innovation and social projects.

Aigües de Barcelona has also promoted various **innovative initiatives on sustainability and efficiency**, such as **AGREEN**, to demonstrate the potential of reclaimed water in agriculture; **AB Data Challenge**, to turn data into interdisciplinary innovation; **Lab Computer Vision**, to integrate detection systems and automation into treatment plants; **ROBOTS**, to improve security with drones and terrestrial robots; **PIROLOD**, for recovering treatment works sludge through pyrolysis; and **RegeneraVerd**, for promoting biodiversity in ecofactories.

Finally, the company is taking part in **projects funded by Spanish and European programmes**, such as **MARCLAIMED, WATERSOURCE, TRANSMITWATER, METROPOLIS and SUPORT**, focused on the sustainable management of water resources, energy efficiency and decarbonisation.

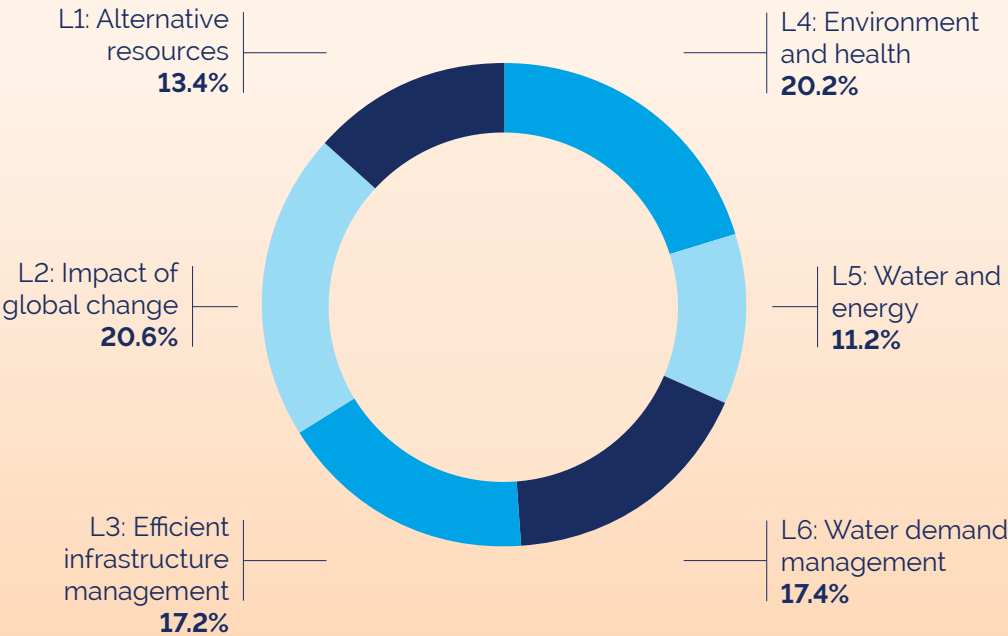
These collaborations strengthen Aigües de Barcelona's commitment to an open, sustainable innovation model focused on creating value for society

This commitment is materialized in six lines of research





Activity broken down by lines of research*



(*) The percentages represented are relative to the budget for each research line.

R+D+I effort (euros)

Aigües de Barcelona's innovation budget	1,208,827 2022	1,108,036 2023	1,686,066 2024
Cetaqua research centre	3,640,204 2022	3,735,662 2023	3,679,050 2024
Total	4,849,031 2022	4,843,698 2023	5,365,116 2024





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 criteria during the 2024 financial year. It is published on our Transparency Portal which makes it accessible to all our stakeholders.

The document corresponds to the company's commitment to report on compliance and progress in the implementation of the 10 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 presenting non-financial reports (2017/C 215/01), derived from Directive 2014/95/EU, and the aforementioned GRI standards have been considered. They serve as a reference for preparing this Sustainability Report, which is prepared based on information from the Non-Financial Information Statement (NFIS), in accordance with the requirements established by Act 11/2018, of December 28, and which is drawn up by the Board of Directors and approved by the company's Shareholders' Meeting. This report also expands the detail or consolidates some specific content with respect to those published in the NFIS, which are overseen by the company's Executive Committee and are reported to the Board of Directors.

The period subject to the report corresponds to the calendar year between January 1 and December 31, 2024.



Material topics and expectations of stakeholder groups

Double Materiality Table									
ESG	Material topics	Customers	Society	Trade unions	Working people	Suppliers	Public authorities	Shareholders	Regulator
E	Integrated water cycle management	●	●	●	●	●	●	●	●
	Energy and mitigating climate change		●	●	●	●	●	●	●
	Adapting to climate change		●		●	●	●	●	●
	Circular economy and efficient use of resources (other than water)		●	●	●	●	●	●	●
	Emissions		●			●	●	●	●
	Coastal protection and biodiversity	●				●	●		
S	Well-being, work-life balance and employment conditions	●	●	●	●	●	●	●	
	Social action and guaranteed supply	●	●		●	●	●	●	●
	Customer satisfaction			●	●	●	●	●	●
	Attracting and retaining talent					●	●	●	
	Diversity, fairness and inclusion			●	●	●	●	●	
G	Good governance and risk management Technology and innovation		●		●	●	●	●	●
	Technology and innovation	●	●	●	●	●	●	●	●
	Data management and cybersecurity		●		●	●	●	●	●
	Responsible supply chain	●			●	●	●	●	●
	Integrating sustainability into the business model		●		●	●	●	●	●
	Constructing alliances and communication with stakeholder groups	●	●	●		●	●	●	●
	Business ethics		●			●	●		●



Sustainability
data tables

ESG

Integrated water cycle
management

Drinking water treatment (303-3, 303-5)

Water managed (hm³)	2022	2023	2024
Own water production (total)	109.57	113.59	105.87 *
Own production of surface water	72.27	64.86	60.32
Own production of groundwater	37.30	48.73	45.55
Purchase of water (origin Ter-Llobregat + others)	79.43	72.77	72.20
Total amount of water delivered	189.00	186.36	178.07

(*) None of our DWTPs are in areas of high or extremely high water stress (Source: World Resources Institute/Aqueduct Water Risk Atlas 4.0).

Water collected from own production (hm³)	2022	2023	2024
Surface water collection*	81.16	73.94	70.21
Groundwater collected	41.09	54.73	50.43
Volume of water consumed in auxiliary drinking water treatment processes	12.68	15.08	14.77

(*) Due to the drought, from 2023, the volume of water of surface origin collected by the Sant Joan Despi DWTP includes reclaimed water from the Baix Llobregat WRS. This volume of reclaimed water is released into the River Llobregat upstream of the drinking water treatment plant.



Smart distribution

(303-3, 303-5)

Distribution network efficiency (%)	2022	2023	2024
Technical hydraulic performance	83.78	83.51	85.26

Consumption

Water consumption per person per day	2022	2023	2024
Litres/person/day	101.54	99.96	96.03

Wastewater treatment and reuse

(303-2, 303-4)

Volume (hm³)	2022	2023	2024
Total volume of water treated	243.48	238.16	245.21*
Volume of water reused (reclaimed)	50.30	57.90	43.33
Volume of treated water discharged into the sea	157.44	145.35	167.33
Volume of treated water discharged into rivers	33.83	31.59	33.28

(*) 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 5.9% of the total treated.

Treatment

(303-2, 303-4)

Pollutant loads and elimination percentage at WWTPs	2022	2023	2024
BOD5 in water entering the WWTP (ppm)	450.97	515.90	513.49
BOD5 in water leaving the WWTP (ppm)	10.81	11.03	12.70
Percentage of BOD5 reduction	97.60	97.86	97.53
COD in water entering the WWTP (ppm)	868.96	1,002.24	1,016.34
COD in water leaving the WWTP (ppm)	58.77	54.48	57.64
Percentage COD reduction	93.24	94.56	94.33
Suspended solids (SS) in water entering the WWTP (ppm)	460.73	563.05	559.27
SS in water leaving the WWTP (ppm)	20.95	20.33	17.62
Percentage of SS reduction	95.45	96.39	96.85
Nitrogen in water entering the WWTP (ppm)	74.35	83.64	85.88
Nitrogen in water leaving the WWTP (ppm)	32.52	32.84	33.04
Nitrogen removed (ppm)	41.84	41.83	52.84
Phosphorus in water entering the WWTP (ppm)	10.54	11.36	12.30
Phosphorus in water leaving the WWTP (ppm)	1.94	2.20	2.27
Phosphorus removed (ppm)	8.60	8.60	10.03



Reuse for various purposes or return to the natural environment

Uses of reused (reclaimed) water (m³)	2022	2023	2024
Environmental	45,046,355	46,194,959	34,951,893
of which. for pre-potable use*	290,000	35,848,601	25,444,412
Agriculture	5,115,499	11,566,196	8,246,151
Leisure	139,064	133,669	111,087
Urban (tanker trucks)	0	4,280	16,772
Total	50,300,918	57,899,104	43,325,903

(*) It should be highlighted that, within environmental use, 73% has been used as pre-potable water discharged into the River Llobregat to be subsequently treated at the SJD DWTP. This volume of water has accounted for 13% of the water used to supply the metropolitan area.

Guaranteed quality control

(416-1)

Degree of compliance with parameters relevant to health (%)	2022	2023	2024
Compliance with parameters relevant to health	100	100	100

Degree of compliance with indicator parameters (without health impact) (%)	2022	2023	2024
Physical and chemical water quality: compliant with physical and chemical targets/total physical and chemical targets for water quality control · (100)	99.99	99.94	99.85
Microbiological water quality: compliant with microbiological targets/total microbiological targets for water quality control · (100)	99.77	99.77	99.73

Checks carried out	2022	2023	2024
Distribution and transport network (laboratory)	136,085	115,304	120,325
Distribution and transport network (inline equipment)	277,778	266,995	242,845
Total distribution and transport network	413,863	382,299	363,170
Treatment (W/WTP)	99,759	103,120	104,540
Llobregat basin	94,435	96,819	92,896
Number of inline analysers in the network	219	225	229



Energy and climate change mitigation

Carbon footprint

(305-1, 305-2, 305-3, 305-4, 305-5)

Carbon footprint (tonnes CO ₂)	2019	2022	2023	2024
Direct emissions (Scope 1)	18,777.88	16,227.88	18,219.14	18,014.84
Indirect emissions (Scope 2)**	1,932.61	0.00	0.00	0.00
Other indirect emissions (Scope 3) ***	78,205.60	71,795.31	86,319.56	95,953.31
Direct + indirect emissions *	98,916.08	88,023.20	104,538.70	113,968.15

(*) Due to the continuous improvement of the calculation process, an adjustment of categories associated with works and services, process emissions and the use of some emission factors has been carried out based on primary data from chemical product suppliers.

(**) Scope 2 emissions reported according to the market-based method. A criterion has been established that surplus renewable energy with guarantees of origin should be taken into account for Scope 2, compensating between facilities.

(***) Optional emissions are not assessed when developing the road map.

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 back in time, with the purpose of promoting a greater degree of ambition and not recognising reductions already historically achieved.

The data 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 coincide precisely with the expected totals or results. This difference is due only to the effect of rounding and does not mean there has been any mistake in the original data.

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: factors from the Catalan Climate Change Office guide/calculator, Ecoinvent, DEFRA, emission factors based on primate data from chemical product suppliers, ITEC databank, own factors from experimental campaigns at our facilities, IPCC and other recognised studies (UKWIR, Alliance R+I project, AQUAENVEC, etc.).

The road map to net zero emissions validated with SBTi sets an annual emissions reduction target of 4.68% in Scope 1 and 2 and 4.2% in Scope 3. In the period 2019-2024, the reduction target has been achieved for scope levels 1 and 2, where the company has greater direct control, resulting in a 13.02% reduction in Scope 1 and 2 compared to 2019. However, this trend has not yet been transferred to Scope 3, where emissions have increased by 22.69% in the same period, with a pronounced increase (11.16%) during the past year.

Total emissions increased by 9.02% on 2023. This increase is due to the need to adapt infrastructures to the integrated water cycle and ensure their resilience to episodes of drought. The emissions associated with extraordinary drought works and the renewal and expansion of the supply network increased by 10,961 t CO₂ eq compared to the previous year. Specifically, extraordinary drought works needed to adapt to climate change accounted for 7.79% of the total footprint for 2024.

Scope 1 emissions reduced by 1.12% thanks to the purchase of carbon dioxide with sustainable criteria using 23% raw material of organic origin and supply process emissions have reduced. Fossil fuel emissions from fixed sources have also reduced thanks to lower natural gas consumption at the Sant Joan Despí DWTP due to stoppages in the sludge spraying process and the elimination of the boiler at the Collblanc centre, which has been replaced by aerothermal equipment.

	2022	2023	2024
National electricity mix (t CO ₂ eq/MWh)	0.143	0.10	0.08
Indirect energy emissions (Scope 2) (t CO ₂ eq) – location based	28,344.06	22,328.96	17,231.13

	2022	2023	2024
Direct emissions (Scope 1) production (t CO ₂ eq)	1,219.34	1,104.95	701.49
Total production capacity (hm ³)	109.57	113.59	105.87
t CO ₂ eq Scope 1 drinking water production/hm ³ drinking water produced	11.13	9.73	6.63

(*) Calculation made depending on the scope set out in the 2021 sustainable funding indicator. The reduction in 2024 was largely due to natural gas consumption falling because of a technical stoppage in thermal drying and spraying in the sludge treatment line at the Sant Joan Despi WWTP during the last quarter of the year.



Inventory of greenhouse gas emissions in line with the GHG Protocol

(305-1, 305-2, 305-3, 305-5)

		2022		2023		2024	
		Roadmap	Optional	Roadmap	Optional	Roadmap	Optional
Scope 1	Combustion in stationary sources	1,287.82		3,051.59		2,834.82	
	Combustion in mobile sources (own transport)	241.35		237.41		187.43	
	By the WWTP process	14,509.01		14,680.35		14,737.12	
	Refrigerant leaks	189.70		249.79		255.47	
Scope 2	Electricity consumption (emissions due to energy without GdO) *	0.00		0.00		0.00	
Scope 3	Cat 1	Purchase of reagents	12,188.90		19,184.32		14,357.13
		Purchase of water for supply	4,317.25		2,859.95		2,361.82
		Other goods and services	14,837.94		17,053.53		20,358.80
	Cat 2	Expansion and renovation of the supply pipe network	9,413.05		10,726.52		15,548.56
		Other investments	6,839.21		10,665.74		18,336.18
	Cat 3	Fuel production (upstream)	1,007.30		1,913.53		1,674.65
		Electricity production and electricity network losses (upstream)	5,153.46		5,582.24		5,815.51
	Cat 4	Electricity production and electricity network losses (upstream)	443.01		862.38		620.13
		Transport of reagents		1,857.45	2,112.70		2,202.59
	Cat 5	Transport of waste **	16,349.81		16,205.42		15,547.87
		Waste treatment		15,018.34	14,613.42		14,644.03
	Cat 6	Emissions from WWTP effluents **	48.40		59.44		71.63
	Cat 7	Journeys to and from work	1,196.99		1,206.49		1,261.03
Total Scope 1+2+3 (t CO ₂ eq /year)		88,023.20	16,875.79	104,538.70	16,726.12	113,968.15	16,846.61

(*) According to the market-based method.
(**) Optional emissions not evaluated in developing the road map.

	2022	2023	2024
Biogenic emissions *	19,360.89	15,047.25	17,980.38
Avoided thanks to the injection of renewable energy into the grid and waste recycling and recovery (e.g, sludge disposal in agriculture)	14,512.18	15,278.94	14,640.61

(*) 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 process and distribution with a percentage of raw materials of organic origin).

Due to the continuous improvement of the calculation process, both for 2024 data and historical data, an adjustment has been made of the categories associated with works and services, process emissions and the use of some emission factors based on primary data from chemical product suppliers.

The data 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 coincide precisely with the expected totals or results. This difference is due only to the effect of rounding and does not mean there has been any mistake in the original data.



Product carbon footprint

(305-5)

		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

Functional unit: 1 m³ of water treated and distributed annually by Aigües de Barcelona.

Scope: for each product, this is analysed starting upstream from the collection point, continuing with the water treatment processes (drinking water, purification treatment or reclamation) at Aigües de Barcelona's facilities, downstream to its distribution and use (in the case of drinking water and reclaimed water) or discharge (in the case of treated water). The usage stage is excluded in all cases.

Verification: the product footprint has been externally verified with a limited assurance level in line with the requirements of UNE-EN ISO14067_1:2019 concerning "Greenhouse gases Part 1: Specification with guidance for organisations for quantification and reporting of greenhouse gas emissions and elimination (ISO 14067-1:2018)". The calculation is accurate to +/- 5%, which is the highest level established in the reference methodology.



Energy

(302-1)

Energy consumption in the integrated water cycle (kWh)	2022	2023	2024
Total electricity consumption	210,533,198	227,707,824	224,040,676
Natural gas consumption	6,769,232	6,213,213	3,954,656
Fuel oil consumption	171,031	6,727,754	7,729,811

Energy consumption in the production and distribution process (kWh)	2022	2023	2024
Electricity consumption*	89,817,690	104,990,630	104,487,613
Natural gas consumption**	6,446,311	6,115,669	3,939,774
Fuel oil consumption	143,141	92,041	133,580

(*) The increase in electricity consumption in 2023 and 2024 compared to 2022 is due to intensive operation of the advanced treatment (PO) at the Sant Joan Despi DWTP to deal with the drought.

(**) Natural gas consumption corresponds to the thermal drying and spraying stage of the sludge treatment line and the boilers heating the water in the ultrafiltration installation at the Sant Joan Despi DWTP. Gas consumption fell compared to previous years because during the last quarter of 2024 the facility was stopped for breakdowns and maintenance.

Energy consumption in the treatment process (kWh)	2022	2023	2024
Electricity consumption	115,617,829	118,006,419	115,230,595
Natural gas consumption*	260,115	337	2,059
Fuel oil consumption**	24,738	6,633,636	7,592,273

(*) Natural gas used in starting the biogas engines at the Baix Llobregat Ecofactory. In 2024 there was a slight increase in natural gas consumption compared to 2023 because in 2023 cogeneration was stopped from January to May following a fire that took place in November 2022.

(**) Fuel oil used in WWTP and WWPS generator units. The increase in consumption since 2022 is due to the increase in reclaimed water for drinking water treatment which coincided with the recent drought.

Energy consumption in offices (kWh)	2022	2023	2024
Electricity consumption	5,097,680	4,710,775	4,322,468
Natural gas consumption	62,806	97,208	12,823
Fuel oil consumption	3,152	2,077	3,958

(*) Investments in improving buildings and energy monitoring at our facilities allow us to keep up the pace of reducing consumption and the values are improving year on year. (**) The company's environmental policies include the aim of not depending on fossil fuels. With this premise, the largest gas consuming installation in our buildings has been replaced with an aerothermal system that is much more efficient and 100% electric. (***) The fuel oil consumption of our facilities is determined by the electrical contingencies occurring during the year.

Efficient, renewable energy

(302-1)

Electric energy produced from renewable sources (kWh)	2022	2023	2024
Electricity produced by cogeneration from biogas	17,858,654	9,639,635 *	14,123,084 ***
Electrical energy from photovoltaic generation	440,997	531,193	1,152,875 **
Hydroelectric energy	44	1,003	867
Contribution of thermal solar panels in the offices	127,429	122,742	122,742
Contribution of thermal energy from cogeneration with biogas	12,894,686	8,941,469	12,141,662 ***

(*) During the first five months of 2023 it was not possible to work with cogeneration at the Baix Llobregat Ecofactory, which explains the reduction in the contribution of thermal energy from biogas.

(**) The increase in the production of electricity from solar panels is basically due to the 300 kWh-registered-power solar energy installation at the Cornellà Tank, which was installed at the end of 2023 and the establishment at the beginning of 2024 of the new 330 kWh registered power installation at the Esplugues Centre/Tank.

(***) The increase in electrical and thermal energy produced through cogeneration with biogas is because of the increase in operating hours of cogeneration at the Baix Llobregat WWTP.

Sustainable mobility

Electric vehicle fleet	2022	2023	2024
Number of vehicles	160	167	179



Adaptation to climate change

Water footprint(303-5)

Water footprint	2022	2023	2024
Water footprint (m³)	205,793,089	226,821,174	166,330,133
Water footprint – Supply (m³)	180,055,789	177,145,115	149,472,939
Water footprint – Sanitation (m³)	25,737,300	49,676,059	16,857,194
Blue water footprint (m³)	100,303,547	99,721,267	81,499,001
Direct blue water footprint (m³)	95,065,241	98,394,237	80,675,781
Indirect blue water footprint (m³)	5,238,306	1,327,030	823,220
Grey water footprint (m³)	105,489,542	127,099,907	84,831,132
Direct grey water footprint (m³)	105,489,542	127,099,907	84,831,132
Indirect grey water footprint (m³)	0	0	0
Direct water footprint (m³)	200,554,783	225,494,143	165,506,913
Indirect water footprint (m³)	5,238,307	1,327,030	823,220
Water footprint reduction compared to the previous year (m³)	11,102,991	-20,999,941	60,491,041
Water footprint with respect to m3 of drinking water (m³/m³)	1.13	1.14	0.99
Reduced water footprint due to the production of reclaimed water for ecosystem maintenance (m³)	47,013,876	46,194,959	34,522,006
Water footprint avoided with the production of reclaimed water for irrigation (m³)	3,002,870	11,703,327	8,357,238

Factors characterising the indirect water footprint: Ecoinvent.

This year a significant reduction in the water footprint has been seen, largely due to a reduction in the direct grey water footprint associated with the improved quality of discharges at the Montcada WWTP (into the river) and the Baix Llobregat WWTP (for ecological maintenance, pre-potable and saline intrusion purposes).

The reduction in the direct blue water footprint associated with the purchase of drinking water for distribution due to a greater volume from the Llobregat SWTP should be highlighted. As reclaimed water, because it is an alternative water source, this has no direct water footprint. In the same way, it should be stressed that this year 34.5 hm³ has been saved in the direct blue water footprint due to the environmental use of reclaimed water, plus 8.3 hm³ for the use of reclaimed water for watering.



Circular economy and efficient use of resources

Materials used – consumption of the main production reagents	2022	2023	2024
Water line production reagents. Conventional treat-ment (kg)	6,314,284	7,752,720	6,543,738
Water line production reagents. Advanced technolo-gies (kg)	5,700,434	8,421,712	6,629,323
Water line production reagents. Final disinfection (kg)	172,132	212,889	238,930
Sludge line production reagents (kg)	556,830	610,741	348,945
Total reagents in DWTPs (kg)	12,743,680	16,998,062	13,760,936

Faced with the drought of the last few years and the reduced natural flow of the Llobregat River, the Sant Joan Despi DWTP's surface water collection has consisted of a mixture from the river and the contribution of reclaimed water from the Baix Llobregat WWTP. Because of the improved drought situation from the second quarter of 2024 onwards, treatment at the plant has needed to be less intensive and reagent consumption has reduced slightly. It should be stressed that the overall consumption of reagents in the conventional treatment line reduced in 2024 because of the replacement of activated carbon during 2023.

As for other supply centres, the Besòs DWTP has stopped using slaked lime as a reagent because of the new remineralisation facility that began working in 2023. Both the Besòs DWTP and the La Llagosta DWTP have increased their production and, as a result, the consumption of reagents associated with membrane activity has increased. By contrast, production at the Estrella 1 WWTP stopped because of works and less water was produced at the Estrella 2 DWTP because of the reduction in the exploitation quota to protect the aquifer.

Reagent consumption in the sludge line fell because the facility stopped working during the last quarter for maintenance.

Materials used – consumption of the main treatment reagents	2022	2023	2024
Water line treatment reagents (kg)	11,580,181	13,611,508	10,868,290
Sludge line treatment reagents (kg)	2,293,450	2,543,616	3,446,575
Deodorisation line treatment reagents (kg) **	904,899	763,421	1,173,896
Total reagents in WWTP (kg)	14,778,530	16,918,545	15,488,761

(*) The reagents used in the different WWTP processes correspond to operational needs and the quality of the water intake at each plant.

Waste	(306-1, 306-2, 306-3, 306-4, 306-5)		
Waste volume (tonnes)	2022	2023	2024
Total waste volume	232,527	247,552	244,457
DWTP waste volume	2,671	2,813	1,887
WWTP waste volume	229,856	244,739	242,570

Waste recovery	2022	2023	2024
% total waste recovered	96.86	96.68	97.28
% of waste recovered from DWTPs	72.74	65.73	64.96
% waste recovered from WWTPs	97.14	97.04	97.54

Hazardous waste	2022	2023	2024
% total hazardous waste	0.03	0.03	0.05
% hazardous waste DWTPs	0.65	1.04	5.10 *
% hazardous waste WWTPs	0.03	0.02	0.02

(*) The increase in the % of hazardous waste at DWTPs is due to the one-off management of liquid waste from industrial cleaning carried out at the old DWTP Besòs remineralisation facility after it became disused.



Waste generation at DWTPs

Waste recovered (tonnes)	2022	2023	2024
Dehydrated sludge for recovery	89.10	126.40	79.60
Sprayed sludge for recovery (cement)	1,572.80	1,489.43	889.34
Other recovered waste (not process waste)	281.08	233.23	256.81
Waste not recovered (tonnes)	2022	2023	2024
Sand from desanding to landfill	129.24	149.28	430.41
Dehydrated sludge to landfill	0	0	0
Atomised sludge to landfill	129.00	0	0
Atomised sludge for stablisation	79.96	98.64	61.48
Other waste not recovered (not process waste)	32.62	29.60	19.01
Liquid waste (water with lime)	357.51	686.57	150.35

Important factors: an increase in management of sand this year due to a series of pretreatment maintenance work at the Sant Joan Despi DWTP, a reduction in sludge produced by stoppages at the facility and, particularly, exhaustive maintenance that had to be carried out in the last quarter, and a fall in the generation of water with lime because the Besòs DWTP ceased producing this waste at the end of 2023 thanks to the new remineralisation station with calcite. The production of this waste comes exclusively from remineralisation at La Llagosta DWTP. Finally, an increase in special waste this year should be highlighted due to greater activity at the Besòs and La Llagosta DWTPs, where there was spillage or deterioration of reagents.

Waste management at DWTPs

		2022	2023	2024
Total waste recovered (tonnes)		1,942.98	1,849.05	1,225.75
Non-hazardous	Preparation for reuse	79.44	77.14	68.96
	Recycling	199.94	140.60	175.41
	Other recovery operations*	1,661.90	1,615.81	968.94
Hazardous	Preparation for reuse	0	0	0
	Recycling	0	0	0
	Other disposal operations	1.70	15.50	12.44
Total waste not recovered (tonnes)		728.33	964.09	661.25
Non-hazardous	Incineration (with energy recovery)	0	0	0
	Incineration (without energy recovery)	0	0	0
	Transfer to landfill	275.28	165.06	506.87
	Other removal operations**	437.47	785.21	70.52
Perilousos	Incineration (with energy recovery)	0	0	0
	Incineration (without energy recovery)	0	0	0
	Transfer to landfill	0	0	73.89
	Other removal operations	15.58	13.82	9.97

(*) Used in manufacturing cement.

(**) Physical and chemical and/or biological treatment.



Waste generation in Ecofactories

Waste recovered (tonnes)	2022	2023	2024
Desanding waste – recovered to obtain aggregates	0	0	712.60
Dehydrated sludge – Agricultural and gardening use	73,818.51	75,354.22	58,321.82
Dehydrated sludge – Composting	139,559.12	154,906.12	171,315.68
Dehydrated sludge – Anaerobic treatment (digestion)	9,694.12	7,040.18	5,983.64
Dried sludge – Direct thermal recovery (cement)	0	0	0
Dried sludge – Composting	0	0	0
Dried sludge – Agricultural and gardening use	0	0	0
Other recovered waste (not process waste)	215.31	189.05	276.07
Waste not recovered (tonnes)	2022	2023	2024
Screening waste – Controlled disposal	3,588.08	3,412.49	3,252.78
Desanding waste – Controlled disposal*	2,870.28	2,967.86	2,576.50
Dehydrated sludge – Controlled disposal	0	0	0
Dehydrated sludge – Composting of sludge not suitable for agriculture	0	0	0
Dehydrated sludge – Thermal drying	0	791.04	105.34
Other recovered waste (not process waste)	110.21	77.83	25.09
Liquid sludge (tonnes)	2022	2023	2024
Liquid sludge – Anaerobic treatment (digestion in own WWTP)**	5,040.16	5,390.04	..
Liquid sludge – Physical and chemical treatment (dehydration by external waste manager)***	0	0	..
Liquid sludge – Physical and chemical treatment (dehydration by own WWTP)***	1,404,995	1,328,454	..

Waste management in Ecofactories

		2022	2023	2024
Total waste recovered (tonnes)		223,287.06	237,489.57	236,609.81
Non-hazardous	Preparation for reuse	73,822.37	75,356.91	59,037.19
	Recycling	158.98	144.74	227.45
	Other recovery operations****	149,261.45	161,959.79	177,316.10
Hazardous	Preparation for reuse	2.79	12.28	2.18
	Recycling	31.84	11.39	18.41
	Other recovery operations	9.63	4.46	8.48
Total waste not recovered (tonnes)		6,568.57	7,249.22	5,959.71
Non-hazardous	Incineration (with energy recovery)	0	0	0
	Incineration (without energy recovery)	0	0	0
	Taken to landfill	6,552.90	6,442.71	5,845.52
	Other elimination operations	0	791.04	105.34
Hazardous	Incineration (with energy recovery)	0	0	0
	Incineration (without energy recovery)	0	0	0
	Taken to landfill	0	0	0
	Other elimination operations	15.67	15.47	8.85

(*) Includes sand from the WWTP treatment processes and that from cleaning main sewers.

(**) From 2024 it has been established as a criterion not to give details of the liquid sludge figure, so from 1 February 2021 all the liquid sludge we generate is treated at our own WWTPs (before this date, liquid sludge from the Besòs and Montcada WWTPs was treated by the outside waste manager Metrofang). So, currently, all the WWTPs that generate sludge in liquid form (Montcada, Vallvidrera and Begues) sent it to other WWTPs of ours to be treated and it is incorporated into the sludge from the destination plant in dehydrated form.

(***) Aerobic biological treatment of organic waste (composting) and anaerobic biological treatment (digestion).



Economic resources devoted to the environment

Environmental investment	2022	2023	2024
€	9,634,081	23,577,374	50,599,106 *

(*) Includes PERTE Ressona investment (€1.59 M) partially subsidised by the Spanish Ministry for the Green Transition and the Population challenge (MITERD) and works to expand the Besòs DWTP (€9.8 M) subsidised by the Catalan Government's Department of Regional Planning, Housing and the Green Transition. These investments have led to the considerable increase on the 2023 figure.

Environmental spending (euros)	2022	2023	2024
Environmental audits and management	20,005	23,837	22,227
Waste management	8,624,937	9,262,477	10,469,099
Environmental training and awareness-raising costs	318,130	469,830	496,084
Water quality	353,002	327,151	390,837
Mobility	0	0	0
Water reclamation	5,263,826	11,347,276	6,511,019
Coastal protection	537,172	1,731,446	2,078,048
Smells	5,785,296	2,084,030	843,466
Green energy	458,961	1,113,113	228,246
Climate neutrality	1,406,195	2,565,923	3,233,941
Biodiversity	901,561	498,567	161,579
Digitisation for the environment*	0	0	3,839,556
Total	23,669,085	29,423,650	28,274,102

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



Our workforce

Our workforce (2-7, 405-1)

Workforce by gender (31/12)	2022		2023		2024	
	People	%	People	%	People	%
Women	313	27.26	307	26.51	340	28.03
Men	835	72.74	851	73.49	873	71.97
Total contribution	1,148	100	1,158	100	1,213	100

Staff by age (31/12)	2022		2023		2024	
	People	%	People	%	People	%
Under 30	86	7.49	96	8.29	129	10.63
Between 30 and 50	717	62.46	702	60.62	708	58.37
Over 50	345	30.05	360	31.09	376	31.00
Total	1,148	100	1,158	100	1,213	100



Staff by professional category (31/12)	2022		2023		2024	
	People	%	People	%	People	%
Management and highly qualified	161	14.02	143	12.35	141	11.62
Intermediate qualifications	101	8.80	121	10.45	154	12.70
Middle management	345	30.05	360	31.09	381	31.41
Administrative officers	142	12.37	135	11.66	140	11.54
Non-administrative officers	320	27.88	326	28.15	327	26.96
Auxiliary staff, workers and junior management	79	6.88	73	6.30	70	5.77
Total	1,148	100	1,158	100	1,213	100

Staff by type of contract (31/12)	2022		2023		2024	
	People	%	People	%	People	%
Staff with permanent contracts	1,085	94.51	1,097	94.73	1,152	94.97
Staff with temporary contracts	63	5.49	61	5.27	61	5.03
Total	1,148	100	1,158	100	1,213	100

Part-time staff (31/12)	2022	2023	2024
Women	5	4	6
Men	3	2	4
Total	8	6	10

Employment (2-7, 401-1)

Net job creation and staff turnover by gender	2022			2023			2024		
	Women	Men	Overall	Women	Men	Overall	Women	Men	Overall
Joined during the period	23	78	101	50	151	201	76	148	224
Left during the period	48	138	186	55	134	189	41	126	167
%*	2022			2023			2024		
	Women	Men	Overall	Women	Men	Overall	Women	Men	Overall
Job creation rate	7.44	9.44	8.89	6.34	4.80	5.21	8.15	6.71	7.10
Staff turnover rate	15.53	16.70	16.38	4.75	3.63	3.93	1.21	3.30	2.73

Net job creation and staff turnover by age	2022			2023			2024		
	Under 30	Between 30	Més de 50 anys	Under 30	Between 30	Més de 50 anys	Under 30	Between 30	Més de 50 anys
Joined during the period	36	58	7	85	104	12	103	100	21
Left during the period	34	102	50	58	78	53	60	66	41
%*	2022			2023			2024		
	Under 30	Between 30	Més de 50 anys	Under 30	Between 30	Més de 50 anys	Under 30	Between 30	Més de 50 anys
Job creation rate	45.71	8.14	2.03	7.97	6.01	2.82	18.23	6.60	4.09
Staff turnover rate	43.17	14.31	14.53	1.99	1.26	9.88	0.00	0.84	7.36

(*) Data calculated with average workforce.
Note: starting in 2023, joining and leaving as a result of temporary contracts is not taken into account in calculating employment figures.



Hiring (2-7)

Average workforce by type of contract and gender	2022			2023			2024		
	Permanent contract	Temporary contract	Total	Permanent contract	Temporary contract	Total	Permanent contract	Temporary contract	Total
Women	292.83	16.17	309.00	299.00	16.50	315.50	310.58	20.58	331.16
Men	774.42	52.08	826.50	803.25	51.08	854.33	832.09	47.50	879.59
Total	1,067.25	68.25	1,135.50	1,102.25	67.58	1,169.83	1,142.67	68.08	1,210.75

Average workforce by type of contract and age	2022			2023			2024		
	Permanent contract	Temporary contract	Total	Permanent contract	Temporary contract	Total	Permanent contract	Temporary contract	Total
Under 30	4708	3167	7875	6608	3433	10041	9050	4117	13167
Between 30 and 50	682.08	30.67	712.75	683.25	31.83	715.08	687.64	24.16	712.00
Over 50	338.09	5.91	344.00	352.92	142	354.34	364.33	2.75	367.08
Total	1,067.25	68.25	1,135.50	1,102.25	67.58	1,169.83	1,142.67	68.08	1,210.75

Average contract by type of contract and professional category	2022			2023			2024		
	Permanent contract	Temporary contract	Total	Permanent contract	Temporary contract	Total	Permanent contract	Temporary contract	Total
Management and highly qualified	158.33	0.00	158.33	152.33	0.00	152.33	143.00	0.00	143.00
Intermediate qualifications	90.67	6.17	96.84	106.67	5.67	112.34	132.17	11.00	143.17
Middle management	331.67	14.58	346.25	343.67	16.25	359.92	363.91	14.50	378.41
Administrative officers	136.33	4.33	140.66	136.83	2.33	139.16	135.50	4.00	139.50
Non-administrative officers	295.25	19.25	314.50	309.08	17.83	326.91	314.67	15.25	329.92
Auxiliary staff, workers and junior man-agement	55.00	23.92	78.92	53.67	25.50	79.17	53.42	23.33	76.75
Total	1,067.25	68.25	1,135.50	1,102.25	67.58	1,169.83	1,142.67	68.08	1,210.75

Average part-time contracts by gender	2022			2023			2024		
	Women	Men	Overall	Women	Men	Overall	Women	Men	Overall
Workers	5.25	5.67	10.92	4.83	2.67	7.50	5.42	5.83	11.25

Average part-time contracts by age	2022	2023	2024
Under 30	1.00	1.33	2.92
Between 30 and 50	3.50	3.42	4.08
Over 50	6.42	2.75	4.25
Total	10.92	7.50	11.25

Average part-time contracts by professional category	2022	2023	2024
Management and highly qualified	2.42	1.33	1.75
Intermediate qualifications	0.00	0.00	0.00
Middle management	2.67	1.50	1.50
Administrative officers	3.00	2.67	2.17
Non-administrative officers	0.83	0.00	3.58
Auxiliary staff, workers and junior man-agement	2.00	2.00	2.25
Total	10.92	7.50	11.25



Redundancies (2-7)

Redundancies by gender	2022	2023	2024
Women	6	12	3
Men	25	22	22
Total	31	34	25

Redundancies by age	2022	2023	2024
Under 30	0	0	0
Between 30 and 50	2	3	3
Over 50	29	31	22
Total	31	34	25

Redundancies by professional category	2022	2023	2024
Management and highly qualified	8	8	6
Intermediate qualifications	4	2	1
Middle management	9	13	12
Administrative officers	5	4	0
Non-administrative officers	4	6	3
Auxiliary staff, workers and junior management	1	1	3
Total	31	34	25

Well-being, work-life balance and working conditions

Occupational health and safety (403-9, 403-10)

Occupational health and safety	2022			2023			2024		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Frequency index*	3.93	3.63	3.71	0	6.62	4.85	0	3.53	2.58
Severity index**	0.03	0.26	0.20	0	0.24	0.17	0	0.28	0.21
Occupational illnesses	0	0	0	0	0	0	0	0	0
Work accidents with absence	2	5	7	0	9	9	0	5	5
Accidents without absence	1	13	14	1	12	13	5	7	12
Accidents travelling to and from work	4	7	11	3	9	12	0	12	12

(*) IF = (number of accidents with absence/hours worked)*10^6. Accidents travelling to and from work are excluded.
(**) IG = (number of days lost/hours worked)*10^3

During 2024 a significant reduction was achieved in one of the strategic goals for OHS management was achieved: the accident index moved from 4.85 in 2023 to 2.58. This substantial improvement was possible thanks to various Occupational Health and Safety measures and projects implemented throughout the year.

In particular, the incorporation of High Risk Task Management Standards (HRTMS) and the effective roll-out of Life-Saving Rules (LSR) which, among other aspects, changes the focus of site visits (promoting the adoption of commitments by participants). These processes, together with other initiatives, will continue to be rolled out during 2025 with the aim of consolidating these positive results and continuing to improve compliance with OHS management.

Despite the reduction in the occupational accident frequency index, the severity index increased in the final result because of the length of periods of sick leave in individual cases. This also increased the hours of absenteeism per occupational accident. Despite this, the overall absenteeism index fell as there was an overall increase in hours worked because of the increase of 55 workers compared to 2023.



Absenteeism

Absenteeism	2022			2023			2024		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Hours absent	31,347	66,385	97,732	24,408	69,578	93,986	24,070	70,922	94,992
Absenteeism rate*	6.16	4.82	5.18	4.68	4.89	4.84	4.40	4.84	4.72

(*) Absenteeism index = (total absenteeism hours/total hours worked)*100.

Classification of absenteeism by hours	2022			2023			2024		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Occupational accidents*	105	5,461	5,566	23	2,033	2,056	0	3,924	3,924
Illness	31,242	60,681	91,923	24,385	66,588	90,973	24,070	66,943	91,013
Long-term absence**	0	243	243	0	957	957	0	55	55
General total	31,347	66,385	97,732	24,408	69,578	93,986	24,070	70,922	94,992

(*) Includes accidents travelling to and from work. (**) Long-term absence, paid for by health insurance company.

Accident data for external employees in our facilities

(2-8, 403-7, 403-9)

	2022	2023	2024
Hours worked	379,939	684,957	736,913
Accidents at work with absence (not while travelling to and from work)	28	62	44
Days lost	568	2,550	1,942
Frequency index*	73.69	90.52	60
Severity index**	1.49	3.72	3
Fatal occupational accidents	0	0	0
Serious occupational accidents	0	0	0
Lost days – Serious occupational accidents	0	0	0
Frequency index* – Serious occupational accidents	0	0	0
Severity index** – Serious occupational accidents	0	0	0

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 684,957 hours worked in 2023 are equivalent to 410 full-time equivalent workers (according to the Aigües de Barcelona agreement).

(*) Frequency rate = number of occupational accidents with absence/total hours worked) x 1,000,000

(**) Severity index = (days lost due to occupational accidents not travelling to and from work/total hours worked) x 1,000

- 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



Family, personal and work-life balance

Flexibility	2022				2023				2024			
	Women	Men	Total	%	Women	Men	Total	%	Women	Men	Total	%
Number of people with reduced working hours to care for children or others	21	9	30	2.61	18	8	26	2.34	17	8	25	2.12
People who have enjoyed flexible working hours	290	363	653	56.88	285	370	655	56.56	309	385	694	57.21

05

Talent attraction and loyalty

Training (404-1)

Training hours by category and gender	2022			2023			2024		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Management and highly qualified	2,592.10	2,944.75	5,536.85	2,060.29	2,654.09	4,714.38	1,508.59	2,388.12	3,896.71
Intermediate qualifications	1,404.20	2,542.87	3,947.07	2,651.00	2,906.20	5,557.20	2,767.77	3,782.21	6,549.98
Middle management	4,200.48	6,495.07	10,695.55	5,834.88	9,432.54	15,267.42	4,629.26	9,721.79	14,351.05
Administrative officers	1,427.45	793.37	2,220.82	2,867.40	1,275.49	4,142.89	2,434.65	910.52	3,345.17
Non-administrative officers	281.00	11,558.78	11,839.78	661.50	7,287.26	7,948.76	386.85	12,880.81	13,267.66
Auxiliary staff, workers and junior management	164.42	1,030.80	1,195.22	233.56	814.09	1,047.65	307.90	2,087.67	2,395.57
Total	10,069.65	25,365.64	35,435.29	14,308.63	24,369.67	38,678.30	12,035.02	31,771.12	43,806.14

Promotion (2-7, 405-1)

Internal promotion	2022	2023	2024
Women promoted internally	31	21	33
Men promoted internally	71	63	74
% women promoted internally	10.03	6.84	9.71
% men promoted internally	8.59	7.40	8.48

(*) The promotion percentage for women is 9.71% and that for men is 8.48%.



Diversity, fairness and inclusion

Equal and diverse working (2-7, 405-1)

Equality (%)	2022	2023	2024
Women on the Board of Directors	43.75	50.00	50.00
Women in the management body	33.33	33.33	44.44
Women in managerial and supervisory positions	40.32	38.98	40.91

People with disabilities by gender	2022	2023	2024
Women	12	12	16
Men	15	12	14
Total	27	24	30
% of total workforce	2.35	2.07	2.43

Overall pay gap (405-2)

Pay gap	2022	2023	2024
%	3.54	3.22	2.89

Average annual remuneration	2022	2023	2024
Women	313	307	340
Average pay for women	53,223.94	56,124.61	57,898.90
Men	835	851	873
Average pay for men	55,178.37	57,989.83	59,620.03
Average general pay	54,645.50	57,495.33	59,137.60
Pay gap	3.54%	3.22%	2.89%



Pay gap by age (405-2)

Average annual remuneration by age	2022			2023			2024		
	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	26	205	82	25	200	82	36	208	96
Average pay for women	40,473.28	53,583.54	56,367.80	43,595.42	56,323.59	59,459.15	44,447.59	58,103.90	62,498.97
Men	60	512	263	71	502	278	93	500	280
Average pay for men	38,509.16	54,511.99	60,278.52	42,228.69	56,600.07	64,524.72	46,625.15	58,623.87	65,715.04
Average general pay	39,102.96	54,246.53	59,349.01	42,584.61	56,521.30	63,370.89	46,017.46	58,471.11	64,893.92
Pay gap	-5.10%	1.70%	6.49%	-3.24%	0.49%	7.85%	4.67%	0.89%	4.89%



Pay gap by professional classification (405-2)

Average annual remuneration by professional classification	2022				
	Management	Supervisors	Technical staff	Administrative staff	Workers
Women	2	73	111	107	20
Average pay for women	103,005.71	68,759.86	50,751.40	46,547.66	40,980.33
Men	4	107	198	37	489
Average pay for men	135,363.83	73,691.32	56,929.98	42,523.22	50,719.87
Average general pay	124,577.79	71,691.34	54,710.49	45,513.60	50,337.17
Pay gap	23.90%	6.69%	10.85%	-9.46%	19.20%

Average annual remuneration by professional classification	2023				
	Management	Supervisors	Technical staff	Administrative staff	Workers
Women	3	66	120	100	18
Average pay for women	101,550.85	69,460.64	54,364.83	49,779.69	46,636.19
Men	6	102	211	42	490
Average pay for men	110,766.49	75,202.86	58,236.36	46,987.94	54,597.32
Average general pay	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 classification	2024				
	Management	Supervisors	Technical staff	Administrative staff	Workers
Women	3	69	140	102	26
Average pay for women	119,709.42	71,930.14	56,436.44	51,513.57	46,455.07
Men	5	99	248	31	490
Average pay for men	132,222.56	77,492.87	59,204.14	49,038.54	56,148.08
Average general pay	127,530.13	75,208.18	58,205.49	50,936.68	55,659.67
Pay gap	9.46%	7.18%	4.67%	-5.05%	17.26%



Social action and guaranteed supply

More social water for a more social world

Social action	2022	2023	2024
Number of agreements, projects, alliances and collaborations in force (London Benchmarking Group, LBG)	212	194	209

Social contribution (€M)*	2022	2023	2024
Social contribution according to LBG	2.8	2.5	2.7
Sponsorships	0.6	0.7	0.6
Own and other projects	2.2	1.8	2.1

(*) Sums included in accounts: in cash, in kind and management costs.

Contribution to charities and foundations (€M)*	2022	2023	2024
Charities and foundations	1.7	1.5	2.3

(*) Fraction of the social contribution intended for non-profit bodies and foundations.

Sponsorships*	2022	2023	2024
Euros	694,040	653,483	564,549
Number of measures	149	134	150

(*) Amounts accounted for in money, kind and management costs.

Discounts and grants for situations of vulnerability

Discounts and grants	2022	2023	2024
Families with social tariff	56,757	60,987	64,637
Social tariff (€M)	8.1	8.6	11.1

Registrations without right of use	2022	2023	2024
Number	492	647 *	700

(*) The increase in registrations without right of use in 2023 is mainly concentrated in the city of Barcelona.



Customer satisfaction

Our customers

Number of customers	2022	2023	2024
Nº, of customers	1,303,536	1,304,777	1,314,997

Number of supplies	2022	2023	2024
Households	1,259,690	1,267,764	1,276,381
Industrial	8,200	8,255	8,445
Communities of residents	49,553	50,222	50,987
Commercial premises	142,402	143,893	145,607
Municipal services	10,327	10,447	10,808
Total	1,470,172	1,480,581	1,492,228

Satisfaction surveys

Active listening surveys	2022		2023		2024	
	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	63.91%	4.66	63.00 %	4.59	65.07 %	4.60
Phone call	64.98%	4.68	63.49 %	4.59	65.81 %	4.61
Visit	62.08%	4.39	58.11 %	4.49	62.32 %	4.58
Website	26.74%	4.17	34.97 %	4.22	37.03 %	4.24

(*) The Net Satisfaction Score (NSS) Index is calculated as the number of people who are very satisfied with the experience (they give a score of 9 to 10) minus the number of people who are dissatisfied or very dissatisfied (they give a score between 0 and 6) as a percentage of the total, and is a cumulative value of the entire year.

Development of customer satisfaction	2022	2023	2024
Customer satisfaction index	7.42	7.55	7.72

Digital and always accessible

Digital customer service channels	2022		2023		2024	
	Total	%	Total	%	Total	%
Contracts registered for the customer area (website)	560,735	38.14	621,626	41.98	677,955	45.38
Contracts with digital billing	326,981	22.24	419,642	28.34	486,751	32.58



Inquiries and complaints

Inquiries	2022	2023	2024
Inquiries via the different communication channels (OFEX, offices, helpline, etc.)*	1,853,148	1,875,920	1,909,589

(*) "Inquiry" is the record of any contact made by a customer with Aigües de Barcelona. Inquiries are classified as requests and queries.

Number of inquiries per channel	2022		2023		2024	
	Total	%	Total	%	Total	%
Customer area (online offices)	618,205	33.36	589,121	31.40	580,990	30.43
Physical offices	53,993	2.91	59,152	3.15	63,032	3.30
Telephone support	961,705	51.90	1,021,924	54.48	1,048,056	54.88
E-mail	145,353	7.84	121,666	6.49	126,863	6.64
Other channels	73,892	3.99	84,057	4.48	90,648	4.75
Total	1,853,148	100	1,875,920	100	1,909,589	100

Inquiries generated during the calendar year by type	2022	2023	2024
Queries	691,135	695,714	747,544
Commercial complaints	8,523	11,884	8,988
Technical complaints	43,870	41,924	40,159
Requests	1,109,234	1,126,002	1,112,583
Non-compliance with Charter of Commitments*	386	396	315
Total	1,853,148	1,875,920	1,909,589

Commercial claims* concluded	2022	2023	2024
Number of complaints	8,335	11,501	8,575
Favourable to the customer	3,459	4,015	3,333
Unfavourable for customer	4,055	4,328	4,216
Other	821	3,158	1,026 **

(*) A "complaint" is an expression of dissatisfaction made by a customer to Aigües de Barcelona in relation to a service provided, a bill, etc.

(**) In 2023, the increase was due to a change in criteria in the middle of the year for classifying some of the requests made by customers, specifically those which until then were considered billing queries which were then all considered as immediately resolved complaints. At the beginning of 2024, this situation was normalised, redefining these complaints as queries once again. So, we see a regularisation in the number of complaints concluded, almost reaching 2022 levels.

Technical complaints concluded	2022	2023	2024
Number of complaints	44,113	40,788	38,870

Complaints dealt with in less than nine days*	2022	2023	2024
%	99.79	99.77	99.03

(*) The indicator of response time to commercial complaints is calculated on a subset of the concluded 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.

Charter of Commitments	2022	2023	2024
Municipalities	23	23	23
Customers with Charter of Commitments	1,470,196	1,480,600	1,492,247
Compensation under Charter of Commitments	288	249	108



Customer counsellor

Customer counsellor	2022	2023	2024
Total complaints received	123	77	146

Status of claims as of 31 December	2022	2023 *	2024
Concluded	123	77	146
In progress	0	0	0

Claims by type (% of the total recorded)	2022	2023 *	2024
Water consumption or leak	52.85	55.84	47.26
Billed items	5.69	14.29	10.27
Contract or name change process	22.76	7.79	10.27
Customer service	15.45	20.78	28.09
Other	3.25	1.30	4.11

Complaints by type of procedure carried out (%)	2022	2023 *	2024
Mediation	87	82	70.5
Advice	2	5	11.0
Not accepted	2	8	13.0
Transferred to the company	9	4	3.4
Resolved by the Customer Counsellor	0	1	2.1

Claims by result obtained (%)**	2022	2023 *	2024
Favourable or partially favourable	80	79	71.9
Neutral: advice	13	13	20.6
Unfavourable	5	4	4.1
Customer does not accept proposal	2	4	3.4
Company cannot apply proposal	0	0	0

(*) The figures for 2023 have been updated on 31/12/24 and, for this reason, do not match those in the previous year's report, which were extracted at the end of the year in question. The majority of complaints handled in 2024, as in previous years, were related to discrepancies regarding billed consumption or the handling of water leaks.



Responsible supply chain

(414-1)

Tenders	2022	2023	2024
Number of tenders with sustainability criteria	55	52	94

(204-1, 413-1)

Local purchasing	2022	2023	2024
%	75.2	71.6	72.0

(204-1, 413-1)

Local and non-local procurement (number of suppliers)	2022	2023	2024
Local (province of Barcelona)	984	953	967
Rest of Catalonia and Spain	377	384	390
International	37	35	36

(204-1, 413-1)

Local and non-local purchasing (€M)	2022	2023	2024
Local (province of Barcelona)	188.11	225.89	255.78
Rest of Catalonia and Spain	61.70	88.79	98.48
International	0.30	0.67	0.81

(*) Tender rules compel Aigües de Barcelona to begin tender processes that ensure competition and fair treatment of different operators. In the last year a recovery of the indicator with respect to 2023 has been confirmed. That year certain high-volume contracts were awarded to companies not based in the province of Barcelona.



% certified suppliers *	2022	2023 **	2024
Suppliers with ISO 9001	84.7	73.4	65.8
Suppliers with ISO 14001	83.6	71.7	64.5
Suppliers with ISO 45001	72.9	60.2	56.7

(*) This indicator is calculated based on turnover.
(**) The change in main contractor for "Aigües de Barcelona, Services, Channelling and Works" changed the upward trend in this in 2023. This contractor is now in the process of obtaining ISO certification and is due to achieve this in 2025.

Supplier assessment	2022	2023	2024
Suppliers assessed	1,201	1,184	1,190
High score (8-10)	95%	92%	88%
Average/high score (6-8)	5%	8%	12%
Low score (less than 6)	0%	0%	0%

(414-1)

CSR/ESG certified purchase volume	2022	2023	2024
% ESG	-	58.1	57.8

Since 2023 we calculate the ESG value (ESG score), more in line with the new directives on sustainability. Historically, the CSR was calculated.

Value chain survey results (out of 5)	2022	2023	2024
Ease in identifying and getting hold of different Aigües de Barcelona contacts	4.29	4.24	4.21
Degree to which AB is committed to dialogue with suppliers	4.26	4.40	4.27
Compliance with social and environmental responsibility criteria and responsible practices in the supply chain	4.25	4.47	4.38
Information Aigües de Barcelona offers suppliers	-	-	4.39
Information Aigües de Barcelona offers on electronic tendering	-	-	4.28
Aigües de Barcelona transparency portal	-	-	4.50
Annual operation, innovation and sustainability reports	-	-	4.47
Aigües de Barcelona policies	-	-	4.40
Aigües de Barcelona social action initiatives carried out in altering conditions that cause inequalities and social problems, improving the independence of people in situations of vulnerability	-	-	4.31
Degree to which Aigües de Barcelona is perceived as being committed to transparency with suppliers	-	-	4.38
Degree of satisfaction of the company in being a supplier to Aigües de Barcelona	-	-	4.68



Innovation

Activity divided by lines of research *	2022	2023	2024
L1: Alternative resources	35.1%	26.3%	13.4%
L2: Impact of global change	13.6%	22.0%	20.6%
L3: Efficient infrastructure management	9.7%	15.0%	17.2%
L4: Environment and health	35.8%	20.7%	20.2%
L5: Water and energy	3.6%	13.1%	11.2%
L6: Water demand management	2.2%	2.9%	17.4%

(*) The percentages are related to the budget for each line of research.

R+D+I effort (euros)	2022	2023	2024
Aigües de Barcelona innovation	1,208,827	1,108,036	1,686,066
Cetaqua research centre	3,640,204	3,735,662	3,679,050
Total	4,849,031	4,843,698	5,365,116



GRI content index



For the Content Index – Essentials Service, GRI Services reviewed that the GRI content index has been presented in line with the reporting requirements under GRI Standards, and that the information in the index is clearly presented and accessible to stakeholders.

Statement of use	Aigües de Barcelona, Empresa Metropolitana de Gestió del Cicle Integral de l'Aigua S.A. has prepared the report according to the GRI Standards for the period from 1 January to 31 December 2024.
GRI 1 used	GRI 1: Foundation 2021

GRI	Content	Page number or direct response	Omission	Verification	Correlation with Global Compact	Correlation with the SDGs
GRI 2 – General Contents 2021						
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 metropolitan area of Barcelona. There are no differences regarding the list of entities included in the Non-Financial Information Statement (NFIS) and the Annual Accounts (AA).		✓		
2-2	Entities included in the organisation's sustainability reporting			✓		
2-3	Reporting period, frequency and contact point	2024, annual cycle 243		✓		
2-4	Restatements of information	There have been no reformulations of the information provided in previous reports		✓		
2-5	External assurance	241-242		✓		
2-6	Activities, value chain and other business relationships	52-60, 62-64, 67, 69-70, 131-139, 144, 186-191, 207-209, 229-233		✓		SDG 6, SDG 12, SDG 17
2-7	Employees	103-104, 111-118, 219-222, 224-225		✓		SDG 8, SDG 12, SDG 17
2-8	Workers who are not employees	223		✓		SDG 8
2-9	Governance structure and composition	158-160		✓		
2-10	Nomination and selection of the highest governance body	158-160		✓		
2-11	Chair of the highest governance body	158		✓		
2-12	Role of the highest governance body in overseeing the management of impacts	159-160		✓		
2-13	Delegation of responsibility for managing impacts	159-160		✓		
2-14	Role of the highest governance body in sustainability reporting	205		✓		
2-15	Conflict of interests	182, 205		✓	Principle 10	



GRI	Content	Page number or direct response	Omission	Verification	Correlation with Global Compact	Correlation with the SDGs
2-16	Communication of critical concerns	159, 182		✓	Principle 10	
2-17	Collective knowledge of the highest governance body	159		✓		
2-18	Evaluation of the performance of the highest governance body		Confidentiality restraints (this information affects specific persons and would pose a risk to their privacy).			
2-19	Remuneration policies					
2-20	Process to determine remuneration					
2-21	Process to determine remuneration					
2-22	Statement on sustainable development strategy	3-6, 15-32		✓		SDG 12
2-23	Policy commitments	126-127, 169		✓	Principles 1 and 2	SDG 8, SDG 12
2-24	Embedding policy commitments	180-182		✓		SDG 12
2-25	Processes to remediate negative impacts	182		✓	Principles 1 and 2	
2-26	Mechanisms for seeking advice and raising concerns	182		✓	Principle 10	
2-27	Compliance with laws and regulations	In 2024 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	200		✓		SDG 17
2-29	Approach to stakeholder engagement	193-196, 199-200		✓		SDG 17
2-30	Collective bargaining agreements	100% of Aigües de Barcelona workers are covered by collective agreements. 111, 114.115		✓	Principle 3	SDG 8, SDG 17



GRI	Content	Page number or direct response	Omission	Verification	Correlation with Global Compact	Correlation with the SDGs
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GRI 3 – Material topics 2021						
3-1	Process to determine material topics	198-199		✓		
3-2	List of material topics	198-199		✓		
Integrated water cycle management (reclaimed water)						
GRI 3 Material topics 2021						
3-3	Management of material topics	46-74, 207-209		✓	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	47-50, 52-60, 62-64, 67, 69-70, 207, 209		✓	Principles 7, 8 and 9	SDG 6
303-2	Management of the impacts related to water discharge	208		✓	Principles 7, 8 and 9	SDG 6, SDG 12
303-3	Water extraction	55, 207-208		✓	Principles 7, 8 and 9	SDG 6
303-4	Water discharge	208		✓	Principles 7, 8 and 9	SDG 6, SDG 12
303-5	Water consumption	56, 86, 207-208, 214		✓	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	72-74, 170, 209		✓		SDG 6
416-2	Incidents of non-compliance concerning the health and safety impacts of product or service categories	In 2024 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
Energy and climate change mitigation						
GRI 3 Material topics 2021						
3-3	Management of material topics	42-44, 75-86, 210-213		✓	Principles 7, 8 and 9	SDG 3, SDG 7, SDG 12, SDG 13, SDG 14, SDG 15, SDG 17

GRI	Content	Page number or direct response	Omission	Verification	Correlation with Global Compact	Correlation with the SDGs
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GRI 302 Energy 2016						
302-1	Energy consumption within the organisation	82-83, 213		✓	Principles 7, 8 and 9	SDG 7, SDG 12, SDG 13
GRI 305 Emissions 2016						
305-1	Direct GHG emissions (Scope 1)	77-78, 210-211		✓	Principles 7, 8 and 9	SDG 3, SDG 12, SDG 13, SDG 14, SDG 15, SDG 17
305-2	Indirect GHG emissions (Scope 2)	77-78, 210-211		✓	Principles 7, 8 and 9	SDG 3, SDG 12, SDG 13, SDG 14, SDG 15, SDG 17
305-3	Other indirect GHG emissions (Scope 3)	77-78, 210-211		✓	Principles 7, 8 and 9	SDG 3, SDG 12, SDG 13, SDG 14, SDG 15, SDG 17
305-4	GHG emission intensity	210		✓	Principles 7, 8 and 9	SDG 3, SDG 12, SDG 13, SDG 14, SDG 15, SDG 17
305-5	Reduction of GHG emissions	78-79, 210-212		✓	Principles 7, 8 and 9	SDG 3, SDG 12, SDG 13, SDG 14, SDG 15, SDG 17
Adaptation to climate change						
GRI 3 Material topics 2021						
3-3	Management of material topics	44-50, 65-69, 86, 214		✓	Principles 7, 8 and 9	SDG 6, SDG 12, SDG 17
Circular economy and efficient use of resources (apart from water)						
GRI 3 Material topics 2021						
3-3	Management of material topics	87-91, 215-217		✓	Principles 7, 8 and 9	SDG 3, SDG 6, SDG 12, SDG 14, SDG 15
GRI 306 Waste 2020						
306-1	Waste generation and significant waste-related impacts	88-89, 215-217		✓	Principles 7, 8 and 9	SDG 3, SDG 6, SDG 12, SDG 14, SDG 15
306-2	Management of significant waste-related impacts	88-89, 215-217		✓	Principles 7, 8 and 9	SDG 3, SDG 6, SDG 12, SDG 14, SDG 15
306-3	Waste generated	88-89, 215-217		✓	Principles 7, 8 and 9	SDG 3, SDG 6, SDG 12, SDG 14, SDG 15



GRI	Content	Page number or direct response	Omission	Verification	Correlation with Global Compact	Correlation with the SDGs
306-4	Waste diverted from disposal	88-89, 215-217		✓	Principles 7, 8 and 9	SDG 3, SDG 6, SDG 12, SDG 14, SDG 15
306-5	Waste directed to disposal	88-89, 215-217		✓	Principles 7, 8 and 9	SDG 3, SDG 6, SDG 12, SDG 14, SDG 15
Emissions						
GRI 3 Material topics 2021						
3-3	Management of material topics	92-95		✓	Principles 7, 8 and 9	SDG 3, SDG 12, SDG 13, SDG 14, SDG 15
Coastal protection and biodiversity						
GRI 3 Material topics 2021						
3-3	Management of material topics	96-98		✓		SDG 3, SDG 12, SDG 13, SDG 14, SDG 15
Well-being, work-life balance and working conditions						
GRI 3 Material topics 2021						
3-3	Management of material topics	103-115, 124-127, 222-224		✓	Principles 1, 2, 3, 4, 5 and 6	
GRI 401 Employment 2016						
401-1	New employee recruitment and employee turnover	220		✓	Principle 6	SDG 8
GRI 403 Occupational health and safety 2018						
403-1	Occupational health and safety management system	106-108, 110, 170		✓	Principle 6	SDG 3, SDG 8
403-2	Hazard identification, risk assessment and incident investigation	106, 110		✓	Principle 6	SDG 3, SDG 8
403-3	Occupational health services	106		✓	Principle 6	SDG 3, SDG 8
403-4	Worker participation, consultation, and communication on occupational health and safety	107		✓	Principle 6	SDG 3, SDG 8
403-5	Worker training on occupational health and safety	109-110		✓	Principle 6	SDG 3, SDG 8

GRI	Content	Page number or direct response	Omission	Verification	Correlation with Global Compact	Correlation with the SDGs
403-6	Promotion of worker health	106, 109-110		✓	Principle 6	SDG 3, SDG 8
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	106, 110, 223		✓	Principle 6	SDG 3, SDG 8
403-8	Coverage of the occupational health and safety management system	106, 107		✓	Principle 6	SDG 3, SDG 8
403-9	Work-related injuries	108, 222-223		✓	Principle 6	SDG 3, SDG 8
403-10	Work-related ill-health	222		✓	Principle 6	SDG 3, SDG 8
Social action and guarantee of supply						
GRI 3 Material topics 2021						
3-3	Management of material topics	33-39, 135-136, 140-143, 145-154, 189, 228		✓		SDG 1, SDG 4, SDG 6, SDG 8, SDG 10, SDG 11, SDG 17
GRI 203 Indirect economic impacts 2016						
203-2	Significant indirect economic impacts	33-36, 38-39, 140-143, 228		✓		SDG 1, SDG 8, SDG 11
GRI 413 Local communities 2016						
413-1	Operations with local community engagement, impact assessments, and development programs	146-154, 189, 228		✓		SDG 1, SDG 4, SDG 6, SDG 8, SDG 10, SDG 11, SDG 17
Customer satisfaction						
GRI 3 Material topics 2021						
3-3	Management of material topics	129-139, 229-231		✓		SDG 12
GRI 417 Marketing and labelling 2016						
417-1	Requirements for product and service information and labeling	144		✓		SDG 12
417-2	Incidents of non-compliance concerning product and service information and labeling	In 2024 there were no non-compliance incidents concerning product and service information and labelling.		✓		SDG 12



GRI	Content	Page number or direct response	Omission	Verification	Correlation with Global Compact	Correlation with the SDGs
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Talent attraction and loyalty						
GRI 3 Material topics 2021						
3-3	Management of material topics	104, 116-119, 224		✓		SDG 8
GRI 404 Training and education 2016						
404-1	Average hours of training per employee per year	104, 116, 224		✓		SDG 8
404-3	Percentage of employees who receive regular performance appraisals and professional development	100%		✓		SDG 8
Diversity, fairness and inclusion						
GRI 3 Material topics 2021						
3-3	Management of material topics	119-123, 158, 219, 224-227		✓	Principle 6	SDG 5, SDG 8, SDG 10
GRI 405 Diversity and Equal Opportunity 2016						
405-1	Diversity of governance bodies and employees	104, 122, 158, 219, 224-225		✓	Principle 6	SDG 5, SDG 8, SDG 10
405-2	Ratio between basic pay and remuneration of men and women	121, 225-227		✓	Principle 6	SDG 5, SDG 8, SDG 10
Good governance and risk management						
GRI 3 Material topics 2021						
3-3	Management of material topics	156-178		✓	All principles	SDG 12
GRI 201 Economic performance 2016						
201-1	Direct economic value generated and distributed	33, 163		✓		SDG 12
Technology and innovation						
GRI 3 Material topics 2021						
3-3	Management of material topics	62-64, 201-203, 234		✓		SDG 9

GRI	Content	Page number or direct response	Omission	Verification	Correlation with Global Compact	Correlation with the SDGs
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Data management and cybersecurity						
GRI 3 Material topics 2021						
3-3	Management of material topics	170-172, 177		✓		SDG 9
Responsible supply chain						
GRI 3 Material topics 2021						
3-3	Management of material topics	184-191, 232-233		✓		SDG 8, SDG 11, SDG 12
GRI 204 Procurement practices 2016						
204-1	Proportion of spending on local suppliers	189, 232		✓		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	187, 232-233		✓		SDG 8, SDG 11, SDG 12
Integrating sustainability into the business model						
GRI 3 Material topics 2021						
3-3	Management of material topics	14-31		✓		
Building alliances and communication with stakeholders						
GRI 3 Material topics 2021						
3-3	Management of material topics	192-200		✓		SDG 17
Business ethics						
GRI 3 Material topics 2021						
3-3	Management of material topics	179-183		✓	Principle 10	SDG 12

01

02

03

04

05



Coverage
table of
material
aspects

Coverage table of material aspects

Material Topic	Cover *	Involvement **
Integrated water cycle management (reclaimed water)	Internal and external	Direct and indirect
Energy and mitigating climate change	Internal and external	Direct and indirect
Adapting to climate change	Internal and external	Direct and indirect
Circular economy and efficient use of resources (other than water)	Internal and external	Direct
Emissions	Internal and external	Direct
Coastal protection and biodiversity	Internal and external	Direct
Well-being, work-life balance and employment conditions	Internal and external	Direct and indirect
Social action and guaranteed supply	Internal and external	Direct and indirect
Customer satisfaction	Internal and external	Direct
Attracting and retaining talent	Internal and external	Direct and indirect
Diversity, fairness and inclusion	Internal and external	Direct
Good governance and risk management	Internal and external	Direct and indirect
Technology and innovation	Internal and external	Direct and indirect
Data management and cybersecurity	Internal and external	Direct
Responsible supply chain	Internal and external	Direct and indirect
Integration of sustainability into the business model	Internal and external	Direct and indirect
Building alliances and communication with stakeholders	Internal and external	Direct and indirect
Business ethics	Internal and external	Direct

(*) Indicate where the impact occurs: within the organisation or outside the organisation.
(**) Indicate 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

Informe de Revisión Independiente de la Memoria de Sostenibilidad correspondiente al ejercicio anual finalizado el 31 de diciembre de 2024

Aigües de Barcelona,
Empresa Metropolitana de Gestió del Cicle Integral de l'Aigua, S.A.

■ ■ ■
The better the question.
The better the answer.
The better the world works.



Ernst & Young, S.L.
Torres Sarrià A
Avda. Sarrià, 102-106
08017 Barcelona
España

Tel: 933 663 700
Fax: 934 053 784
ey.com

INFORME DE REVISIÓN INDEPENDIENTE DE LA MEMORIA DE SOSTENIBILIDAD 2024

A la Dirección de Estrategia 2030 y Rendición 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 2024" (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 Aigües 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.

Criterios

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.

Domicilio Social: Calle de Alejandro Fernández Villaverde, 65, 28003 Madrid - inscrita en el Registro Mercantil de Madrid, tomo 9.364 general, 8.130 de la sección 3ª del Libro de Sociedades, folio 68, hoja nº 87.650-1, inscripción 1ª, C.I.F. B-79970505.

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- 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 adjunta 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 2024 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

27 de junio de 2025



Contact

The Company's Sustainability Strategy Department is responsible for drawing up the Sustainability Report. For more information, you can contact this department via the following channels:

Postal address:
C/ General Batet, 1-7
08028 Barcelona
E-mail address:
desenvolupamentsostenible@aiguesdebarcelona.cat
