

SUSTAINABILITY REPORT

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2023



- 01** Sustainability as the only way
- 02** Protecting the environment
- 03** Responsibility towards society
- 04** Dialogue and transparency – governance commitments
- 05** Annex



Àngel Simón
President of the Board of Directors
of Aigües de Barcelona



LETTER FROM THE CHAIRMAN OF AIGÜES DE BARCELONA, ÀNGEL SIMÓN

01
02
03
04
05

Water emergency and drought. Dry Catalonia went into an emergency situation in February for almost 80% of the population, after more than three years of the most severe drought in more than 100 years of records. The images of the reservoirs in the Ter basin with levels below 15% are graphic.

We are in the middle of a crisis marking the country's political, social and media agenda with a clear economic impact on the environment, agriculture, industry, tourism and, especially, on the public. This complex situation **requires flexible, sustainable solutions that contribute to ensuring the water resilience of the present and future of the metropolitan area of Barcelona**, taking the United Nations Sustainable Development Goals as a horizon.

It is a scenario of structural water scarcity in which **public-private cooperation and alliances are more important than ever**. With 157 years of experience, we are aware that challenges can be overcome by joining forces based on cooperation and dialogue



among the different agents involved, and with the necessary investments. The crisis therefore becomes an opportunity to rethink and jointly establish **a new water management model with sustainability, innovation and digitisation playing a priority role.**

At Aigües de Barcelona, we continue to work, cooperating as much as we can with the authorities, to carry out the necessary emergency works aimed at **increasing the resources provided and making the drinking water treatment, purification and reclamation processes more robust so we can make use of all the available flow. Reclaimed water has become a key resource** when it comes to minimising the effects of the drought and we firmly believe that we need to extend this solution, already implemented in the Llobregat area, to the Besòs area in order to ensure water resilience for more than five million people.

I would like to take this opportunity to **acknowledge the effort and commitment of all workers**, who, in this exceptional scenario, continue to make efforts to guarantee an essential service with their habitual talent and excellence, while at the same time addressing solutions that allow us to deal with each phase of this crisis with anticipation and a transformative vision.

Each and every professional in the company makes it possible for us to achieve our purpose: **driven by water, we are changing the future, working for people by making cities better places to live.** We therefore work to improve people's quality of life, especially those who need it most, by promoting a fairer and more sustainable and supportive society.

The company's social action over the last three years has contributed to improving the employability and quality of life of more than 5,000 people in vulnerable situations, in cooperation with 38 social organisations in the region, 12 municipal councils and the Barcelona Provincial Council. The public-private and social cooperation model, which is part of our strategy, has made it possible to co-create and promote specific innovative programmes, depending on the social needs of each municipality, making the company an **agent for transformation, with initiatives to improve quality employment for the people who need it most.** The ONA programme, the Young Talents Bursaries and the Social Region are a clear example of creating value for society.

Transparency and dialogue are essential principles when publicising our performance among our stakeholders, always under **ESG (environmental, social and governance) criteria.** Year after year, we explain the positive impact of our activity on society and the SDGs, strengthening the trust and active listening of all the economic and social agents in the metropolitan region.

In a context marked by the challenges associated with water scarcity, we look forward to 2024 with optimism and drive as an opportunity to ensure, through alliances, a more resilient and sustainable environment and, by doing so, achieve our purpose.

- 01
- 02
- 03
- 04
- 05



INTERVIEW WITH THE MANAGING DIRECTOR OF AIGÜES DE BARCELONA, JORGE MANENT



Jorge Manent
Managing Director of
Aigües de Barcelona

1. Catalonia, and in particular, the metropolitan area of Barcelona, is going through a period of drought which can be considered historic because of its duration and intensity, as well as the area it covers. In the short term, it shows no signs of abating. How is Aigües de Barcelona dealing with this situation?

Aigües de Barcelona has been working to anticipate and deal with the current drought for some time. In this respect, we are promoting structural solutions that increase the water resilience of the metropolitan environment.

For some time, we have been committed to reclaimed water, which, today, accounts for 25% of the water supplied in the Barcelona Metropolitan Area.

We also have eight projects underway that will increase our capacity to treat drinking water, as well as offering greater resilience.

2. Reclaimed water has become one of the strategic solutions against drought in the metropolitan area. What is it and how has it been promoted this year?

Reclaiming water means subjecting it to new treatment so it can be reused, following a circular model. Once reclaimed, it can be returned in optimal condition to rivers and aquifers to begin the collection cycle again or supplied directly to industry, cities and agriculture for different uses.

In the case of the Llobregat river, we are pumping 1,500 litres/second of reclaimed water from the Baix Llobregat treatment plant upstream on the Llobregat river to Molins de Rei. This water is collected 8 km further down, at the Sant Joan Despí drinking water treatment plant, to be treated and sent into the distribution network, thus continuing the water cycle.

We also need to extend this circular model to the Besòs in order to ensure the availability of water resources without depending on rain, which is increasingly scarce and irregular. This is accessible, stable water that also contributes to protecting and restoring biodiversity and natural ecosystems.

01
02
03
04
05



3. Digitisation is also a powerful tool to improve resilience to the effects of the climate emergency. As part of the first call for PERTE Next Generation projects for digitising the water cycle, Aigües de Barcelona has added synergies with the administration to promote the RESSONA project. What does this consist of and what is it providing?

The PERTE call for water cycle digitisation projects has made it possible to promote the RESSONA* project, aimed at accelerating the resilience and sustainability of the urban water cycle in the metropolitan area of Barcelona by fostering digital transformation and cooperation with the authorities.

This is a strategic project that will allow improved water and energy efficiency in drinking water supply and sanitation, as well as integrating valuable information from the various water cycle systems to improve the strategic planning of the water cycle, among other things.

4. Aigües de Barcelona has continued to work to achieve a positive impact on society, the public and workers. In this sense, what has been done by the company to ensure access to water and promote employment and the quality of life of the people who need it most?

Aigües de Barcelona has always been committed to people. Knowing the social context, from the establishment of the Solidarity Fund (2012) to the current social tariff for water, the company has become an agent for transformation working in cooperation with the authorities, the third sector and other agents to help improve people's quality of life.

More than 60,900 families already have the social tariff. But, beyond the coverage offered by this social water tariff for people in vulnerable situations, we have taken another step to help them live a decent life, consolidating programmes that promote quality employment, training and empowerment, such as ONA, Green Jobs and the Young Talent Bursaries.

5. How do you assess the roll-out during 2023 of our dialogue and proximity strategy with our stakeholders?

We have always been clear about the need to join forces to face environmental and social challenges, with a long-term view. Public-private cooperation becomes particularly important when it comes to ensuring the water resilience of the metropolitan area in the worst drought on record.

For this reason, our solutions to contribute to a more sustainable, resilient and egalitarian society are all firmly based on cooperation and alliances. Dialogue with the public authorities is crucial, for example, for channelling climate solutions and extending the reuse of reclaimed water to the Besòs area. And cooperation with the third sector and the administration has made it possible to promote all measures with social impact.

In addition, during 2023 we have continued to hold dialogue forums with the different stakeholders to learn at first-hand about their needs and expectations concerning the service we provide.

6. The management of the company's transparency has earned it a special mention at the 22nd AECA Awards. How do you assess this recognition?

Transparency and accountability are basic principles of the company and we were one of the first companies to have our own Transparency Policy.

As well as the Transparency Portal, the website and the periodic reports we prepare, we provide our main stakeholders with information beyond the current regulations applicable to bodies providing a public service.

All this allows us to strengthen the dialogue with our stakeholders based on active listening, reinforce our commitment to the culture of transparency, and guarantee proper compliance with all our principles.

The special mention at the 22nd AECA Awards reinforces this commitment and encourages us to continue our commitment to anticipation and good governance.

* Project co-financed by the Spanish Ministry for the Green Transition with EU Next Generation funds.

01
02
03
04
05



STATEMENT BY THE CHAIR OF THE WATER RESOURCES, SUSTAINABILITY AND INNOVATION COMMITTEE, FELIPE CAMPOS



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

2023 has been the **second warmest year in Catalonia** at least since 1950, and also **the driest year for the area on and around the coast**. At the Fabra Observatory in Barcelona, only 309.5 mm of rain has been collected, the second lowest record in 110 years. It is clear that this episode of drought is going to be a recurring scenario due to the climate emergency.

Faced with this obvious challenge, which has also led to restrictions on water consumption in the agricultural, tourism and livestock sectors affecting more than 200 municipalities and more than six million people, **Aigües de Barcelona has promoted structural solutions based on the circular economy, such as reclaimed water**, to give water a new life and stop us depending on the climatic conditions in our region. During 2023, **we have reclaimed as much as 57.9 hm³** of treated wastewater, a figure equivalent to the water consumed by about one and a half million people in a year. And we are clearly committed to extending this structural solution as the **best guarantee for making the metropolitan environment a more resilient place** when faced with water scarcity and preserving the ecological state of rivers and aquifers.

To deal with the climate emergency and work for the decarbonisation of our environment, for some years we have been implementing a **circular model in our wastewater treatment plants, transforming them into Ecofactories**; that is, into self-sufficient centres that convert waste in useful products for agriculture, construction and mobility. **Digital transformation at all stages of the urban water cycle** is another of the strategic vectors that will allow us to contribute to improving the water resilience of the region, as well as water and energy efficiency. Working in this direction, the **RESSONA* project**, driven by the authorities, is particularly important when it comes to moving towards a more sustainable and resilient society in the face of the effects of climate emergencies, such as drought episodes or floods.

This is a small example of our performance based on **ESG criteria**, which help us assess the results of each of our measures and strengthen the trust of our stakeholders.

As a company, now more than ever we need to work together, joining forces with our stakeholders in a coordinated way. For this reason, **we will continue to work through dialogue, cooperation and innovation to contribute to the United Nations Sustainable Development Goals** while promoting the sustainability of the planet and of people.

* Project co-financed by the Spanish Ministry for the Green Transition with EU Next Generation funds.

01
02
03
04
05



2023: A YEAR MARKED BY DROUGHT

Catalonia is facing an unprecedented crisis in which the high temperatures and lack of rainfall that have typified the last three years have given way to the worst drought on record, with a serious impact in all areas, from agriculture and industry and drinking water supply.

2023 began with an alert situation concerning the drought in the Ter-Llobregat basins determined by the Catalan Water Agency (ACA). It has been a year with much lower rainfall than usual, which, added to the continuing drought going back to the previous year has caused us to move from an alert to a state of exceptional measures, ending 2023 in a pre-emergency situation throughout the metropolitan area of Barcelona.

This situation has further accelerated the search for innovative, sustainable solutions that Aigües de Barcelona was already carrying out to mitigate the effects of this persistent problem.

In this scenario, **the drought has become the highest priority for Aigües de Barcelona**, which, without forgetting its commitment to operational excellence and top-quality service, has continued to consolidate the **production and use of reclaimed water**, which in 2023 has once again become strategic for supplying water in the metropolitan area of Barcelona. This increases the water resilience of the region and helps it meet the challenges of climate change, as established in the European Union Environmental Taxonomy.

By the end of 2023, **25% of all the water supplied in the Barcelona Metropolitan Area will be reclaimed**. Without Aigües de Barcelona's anticipation in setting up the infrastructures and operations to provide us with reclaimed water, the water shortage would have created a much more serious situation.

Meanwhile, we continue to face **significant price fluctuations in raw materials and a growing need to carry out investments** to increase the resilience of the region where the company operates in order to deal with increasingly frequent, intense droughts.

Along with reuse, **prevention, savings and efficiency** are our main strategies to adapt to a climate and environmental emergency that is already happening, requiring commitment from all parties.

Thanks to the efforts of all workers, we have been able to face the challenges and we are still committed to resilience and digital transformation so we can face the future, always remembering the most vulnerable people.

Recognition

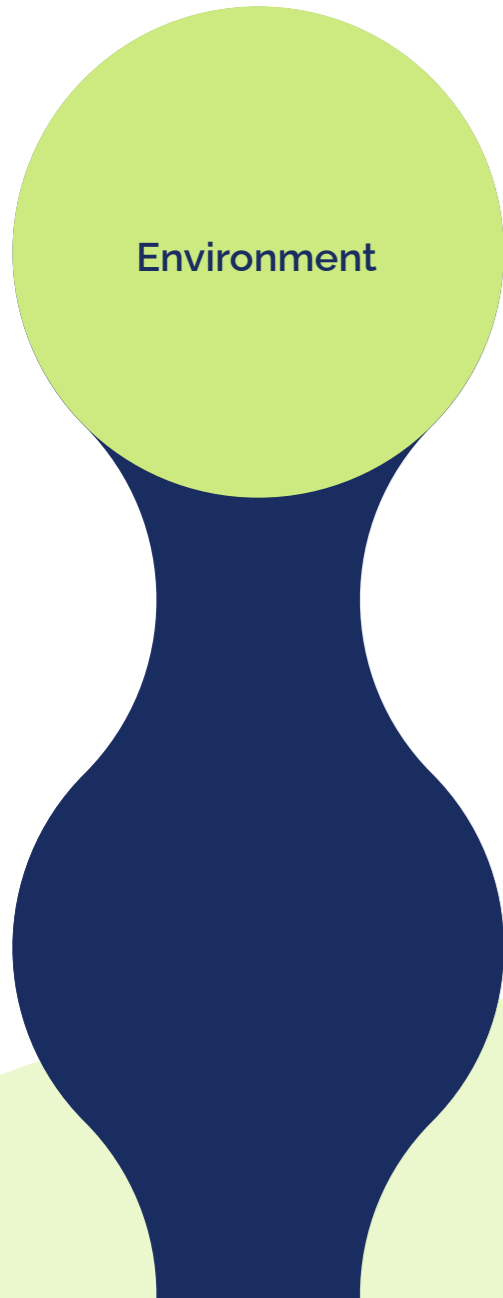
This commitment has won us various types of **recognition awarded to us** throughout the year:

- 1 Recognition, by *the Financial Times and Statista*, as **one of the 500 companies in the European Union and the United Kingdom that has most reduced its Scope 1 and 2 greenhouse gas (GHG) emissions** over the last 5 years.
- 2 **An honourable mention at the AECA Awards for Business Transparency**, which recognise effort and results in terms of transparency and the dissemination of information.
- 3 We have achieved **certification in the AENOR Model of Organisations Committed to Elderly People**.
- 4 We have extended **ISO 22301** continuity certification, achieving **full certification for the entire integrated water cycle and customer service**.
- 5 The **REGREEN** urban garden, **which is supplied with reclaimed water** and has been promoted by Aigües de Barcelona with the collaboration of Cetaqua, was a winner at the Water Awards 2023 as part of the 5th Water Congress in Catalonia, organised by the Catalan Friends of Water Association.
- 6 Aigües de Barcelona has obtained the **Dual FP Certificate of Excellence** awarded by the Government of Catalonia for its commitment to this form of training, which contributes to the professional development and quality employment of young people in the water industry.

01
02
03
04
05



HIGHLIGHTS



Environment

In the last two years, **the volume of water reclaimed in the metropolitan area has increased by 52.4%** (from 37,988,797 m³ to 57,899,104 m³).

By 2023, Aigües de Barcelona has recovered **96.68% of the total waste managed**.

In 2023, Aigües de Barcelona has made a commitment to align the reduction targets in its climate neutrality route map with the **Science-Based Targets initiative and its Net-Zero Standard**.

At the **Climate Action Hub**, this year has been exceptional in terms of growth and engagement. Today, the Hub is a **community of 65 organisations**, each one playing an **essential role in building a more sustainable future**.

The emission of **190.3 t CO₂** has been prevented due to the company's large fleet of electric vehicles.

We have sponsored 11 athletic races, resulting in a **saving of 4,245 kg of plastic and 15,120.4 kg of CO₂ eq.**

In 2020, a **plan for Raising Photovoltaic Energy Generation Opportunities** was implemented, with a total of 22 installations planned in five years and annual generation of 10.4 GWh/year. This plan took shape in 2023, with the commissioning of three new photovoltaic generation facilities for our own consumption.

The "#Micelio" project has been developed, allowing us to identify the list of **material ecosystem services** with which our activity is related.

The itinerant exhibition **Operation Water** has been held throughout 2023. In the form of four giant cubes, it is intended to raise public awareness of the current and future water situation and invites visitors to be aware of the **importance of acting, protecting the resource, and using it responsibly**.

Through its **digital and face-to-face activities** for schools, the Water Museum managed to reach a total of **81,112** people during 2023. In addition, the digital content offered by the museum, with interactive options for all audiences reached 222,140 views throughout the year.

- 01
- 02
- 03
- 04
- 05



**Commitment,
diversity, fairness
and equality**

In 2023, due to the **drought**, the company and all workers **have adapted to the new scenario by bringing on board new procedures and ways of working.**

The **pay gap continues to narrow** and now stands at **3.22%** (3.54% in 2022).

In the **renewal of the EFR (Flexible, Responsible Company) certificate**, the B+ rating as a Proactive company has been improved, with the achievement of **an A for an Excellent company.**

01
02
03
04
05

We have obtained **certification in the AENOR Model of Organisation Committed to Elderly People.**

We have renewed the **Bequal Plus Seal, which marks out companies that are socially responsible with people with disabilities.** The certificate is valid for three years and, to keep it, we must meet the best practice criteria in the areas of strategy and leadership, human resource management, accessibility, responsible purchasing, customer care, social action and communication.

100% of the workforce has received training in 2023, with a total of **38,678.71 hours given.**

We have signed an agreement with the Spanish Ministry of Equality as part of the **"Companies for a Society Free from Gender Violence"** initiative.

The **occupational risk prevention and health and safety** at work are part of the **fundamental values** of Aigües de Barcelona. This year we celebrated World Day for Safety and Health at Work with the **"Safety Stop" initiative** in all operational centres, in which different dynamics were put in place aimed at dealing with the tools that improve communication in occupational risk prevention.

1,640 safety inspection visits were made by all levels of management and supervisors.



Transformation, innovation and excellence

During 2023 we have consolidated the **Active Listening model** – begun in 2022 – to assess our customers' satisfaction in real time.

The Ministry has granted us aid of 8 million euros in the PERTE water funding round, which, together with the 10 million euro co-funding promised by the Barcelona Metropolitan Area and the support of the ACA, will make it possible to implement the **RESSONA*** project to promote the sustainability and resilience of the metropolitan water cycle using digital solutions.

During 2023 we carried out a **complete diagnosis of our portfolio of innovation projects**, allowing us to promote its transformation and development in the coming years. With this new diagnosis, we are promoting an increasingly strategic innovation.

01

02

03

04

05

We have completed the materiality exercise begun at the end of 2022, but based on **Double Materiality** as a way of **clearly anticipating the European Union's demands**.

We have carried out the **analysis of the six Environmental Taxonomy objectives**, from the point of view of both Eligibility and Alignment.

The three WWTPs with water reclamation facilities have implemented a **specific plan for managing the risk of reclaimed water or Sanitation Safety Plan (SSP)**, intended to help consolidate the supply of reclaimed water, achieving complete health and environmental safety for its different uses.

The European **LIFE NIMBUS** project consortium celebrated the launch of the plant to produce biomethane from sewage sludge. The plant, installed at the Baix Llobregat treatment plant, **will power a public bus from the Transports Metropolitans de Barcelona (TMB) fleet and will reduce the carbon footprint by more than 85%** thanks to the use of a fuel of high quality and of renewable origin, neutral in emissions.

* Project co-financed by the Spanish Ministry for the Green Transition with EU Next Generation funds.



Social action, proximity and dialogue

During 2023, our social commitment has given rise to **194 initiatives**, with which we have reached more than **300,000 members of the public**.

The **Aigües de Barcelona Social Action Plan 2021-2023** has contributed to **improving the employability and quality of life of more than 5,000 people** in vulnerable situations, in cooperation with **38 social bodies** in the region, 11 municipal councils and the Barcelona Provincial Council.

In 2023, the **ONA programme** was rolled out in **six municipalities in the metropolitan area** with more than 280 participants.

We have sponsored the **Lluís Martí Award**, which is awarded by the Catalan Federation of Social Volunteers for the construction of the **best socially responsible local community** in the metropolitan area of Barcelona.

During 2023, we have maintained a continuous dialogue with our stakeholders through more than **500 get-togethers**, meetings, conferences, forums, working groups, etc., and **36 co-creation processes** have been carried out.

The **third batch of Young Talents Scholarship recipients** has graduated, with three new graduates.

- 01
- 02
- 03
- 04
- 05



- 01
- 02
- 03
- 04
- 05

Good governance and transparency

Aigües de Barcelona has signed a **new bank funding agreement under ESG criteria.**

We have incorporated the **traceability of all the company's risks based on ESG criteria**, classifying them as Environmental (A), Social (S) or Governance (G).

During 2023, a **human rights awareness course has been launched for all the company's workforce.**

We have adapted the ethics channel to the requirements of the new **Protection of Informants Act 02/2023**. By doing this, we have launched a **new platform to allow anonymous complaints**, which has been publicised in the company's communication channels.

We received an **honourable mention at the 22nd AECA Business Transparency Awards** recognising the efforts and results obtained by Aigües de Barcelona in the field of transparency and the dissemination of information.

The new Sustainable Purchasing Policy has been approved, establishing the principles of sustainability that ensure the strengthening of the value chain throughout the purchasing procedure, especially fair supplier selection.



01

Sustainability as the only way



This is the aim of Aigües de Barcelona, on which we base our 2030 Strategy.

Our starting point is clear: we manage a scarce resource, which is also an essential good, and we operate in a regulated market.

Driven by water, we are changing the future

Our aim defines what Aigües de Barcelona is and what it wants to become in its ecosystem.



01

02

03

04

05



With a view to anticipate, **the company analyses the new and future European directives in terms of sustainability.** That is why this year we carried out a comprehensive analysis of the CSRD (Corporate Sustainability Reporting Directive). Our **2030 Strategy is aligned with these directives,** with the following goals:

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

Based on this, we have carried out many measures, in particular the **Double Materiality exercise to understand the material topics most important to each of our stakeholders.**

The company is also certified with the Foretics ESG 21 standard, which ensures an ethical and socially responsible management system.

- 01
- 02
- 03
- 04
- 05





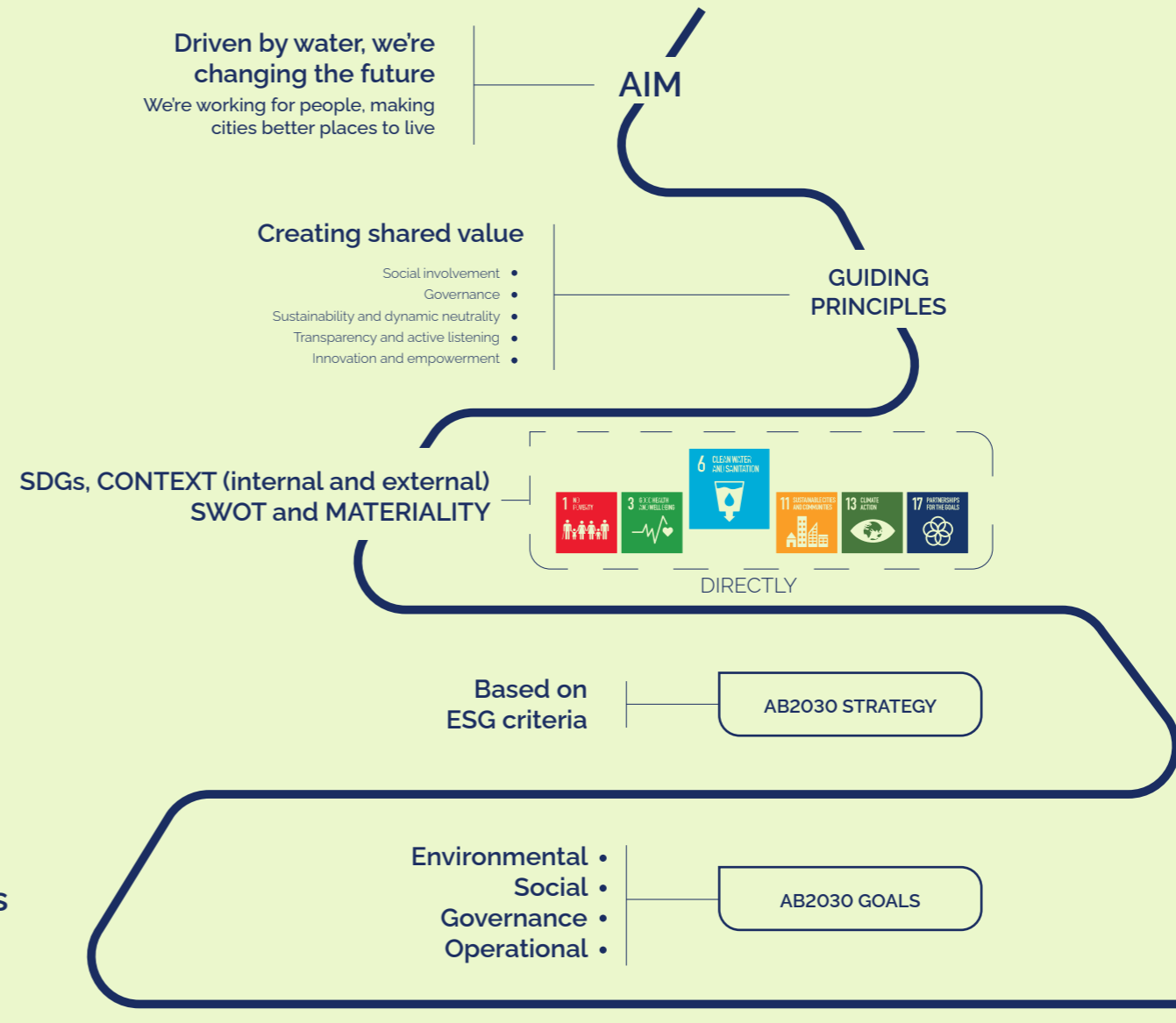
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ESG AND DOUBLE MATERIALITY, THE BASIS OF OUR MANAGEMENT

The **ESG criteria** and the **material issues derived from Double Materiality**, together with the company's stakeholders, form the basis for Aigües de Barcelona's 2030 Strategy – in other words, the road map for the coming years.

An integration strategy: Purpose, ESG and SDGs

We are a *purpose-driven* company: **our purpose defines us and each of its words represents us.**



- 01
- 02
- 03
- 04
- 05



(2-22)

ESG MATRIX

Aigües de Barcelona's 2030 Strategy is set by the **ESG criteria matrix**, representing all areas of the company and our commitment to sustainability.


With the ESG matrix we achieve one of our main objectives: **integrating Environmental, Social and Governance criteria into our decision-making and business culture**. This also allows us to work on a crucial double approach: **cross-departmentalism and positive transformation**.


Environmental

Water as a driver for **regenerating the planet**

Water
Resilience
Quality 

Climate neutrality 


Biodiversity and natural capital 

Circular economy 

Social

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

Public 

Integrated well-being
Occupational health and safety
Human rights 

Talent 


Diversity and fairness 

Social engagement and impact 


Governance

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

Accountability 

Purpose and governance 

Risk management 

Transparency and dialogue
Materiality
Stakeholders 

Sustainable investments
Technology and digitisation
Innovation 

Ethics and compliance 

Value chain 

01
02
03
04
05



2030 HORIZON: THE COMPANY'S 2030 GOALS AND SUSTAINABLE DEVELOPMENT GOALS (SDGS)

01

02

03

04

05





Mireia Hernan
Aigües de
Barcelona's 2030
Strategy and
Accountability
Manager

Mireia Hernan, Aigües de Barcelona's 2030 Strategy and Accountability Manager

01

02

03

04

05

« In 2023, when the effects of climate change have been clearer than ever and when Catalonia's inland river basins have entered a pre-emergency phase, it has been shown that, beyond mitigation measures and adaptation to climate change, a robust analysis of risks and opportunities is needed to proactively tackle all future challenges beyond merely environmental ones, and to have action plans available.

At the same time, 2023 was also the year when the European Union activated the levers that must ensure we achieve climate neutrality by 2050. These levers have reached us in the form of new directives, which we are analysing and integrating into our management, so that, as always, we can respond in a coherent and orderly way with highest levels of anticipation, transparency and cross-departmental cooperation throughout the company.

Anticipation is crucial for dealing with environmental and social challenges and these can only be met if management is based on good governance, taking all stakeholders into account.

That is why continuing dialogue and Double Materiality analysis provide us with highly valuable information about our stakeholders' expectations concerning Aigües de Barcelona's role in society and how we can contribute to resolving the great collective challenges we face.

Being solution creators means being alongside workers, the public, suppliers and all the authorities to co-create in all the environmental, social and governance aspects where we can generate a positive impact.

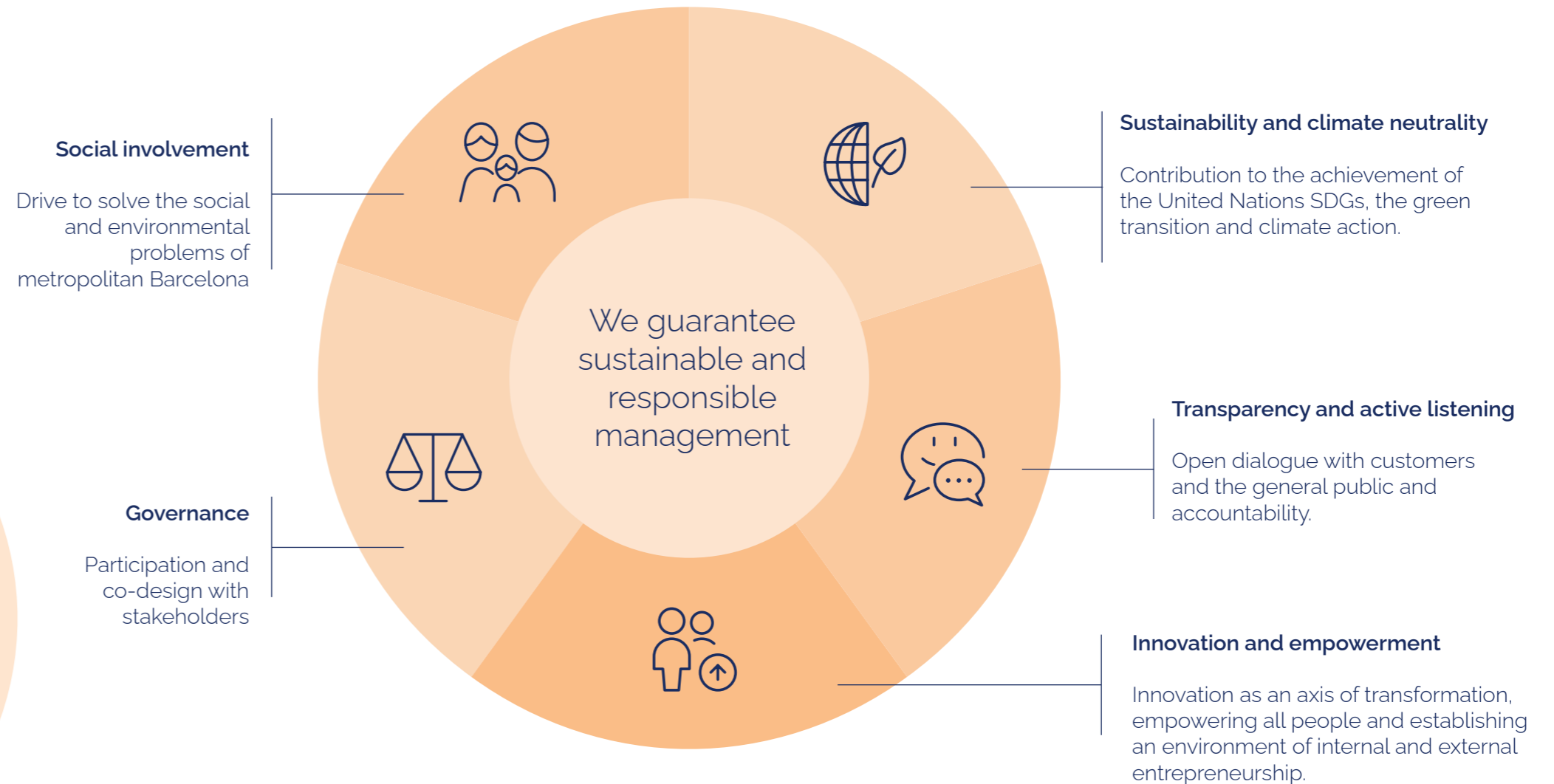
The integration of environmental, social and governance criteria in the management of companies and the route map leading to the 2030 Agenda (set out by the United Nations with the 17 Sustainable Development Goals) should allow us to activate projects and initiatives to help us face the future with greater confidence and, at the same time, generate a positive impact on people and the environment under the umbrella of proper governance that promotes transparency and active listening with society as a whole. »



At Aigües de Barcelona, we work for the well-being of people and the environment they live in. We want cities to be better places to live, with guaranteed quality of life. This central aim of our action is based on clear determination for water to become the driving force that allows us to change the future. To achieve this, **every day we contribute to the sustainable development of the metropolitan area of Barcelona** by complying with the **United Nations Sustainable Development Goals** and applying **ESG criteria**.

Aigües de Barcelona's 2030 Strategy

is therefore based on the company's purpose, from which we define the five guiding principles that allow the creation of shared value:



01

02

03

04

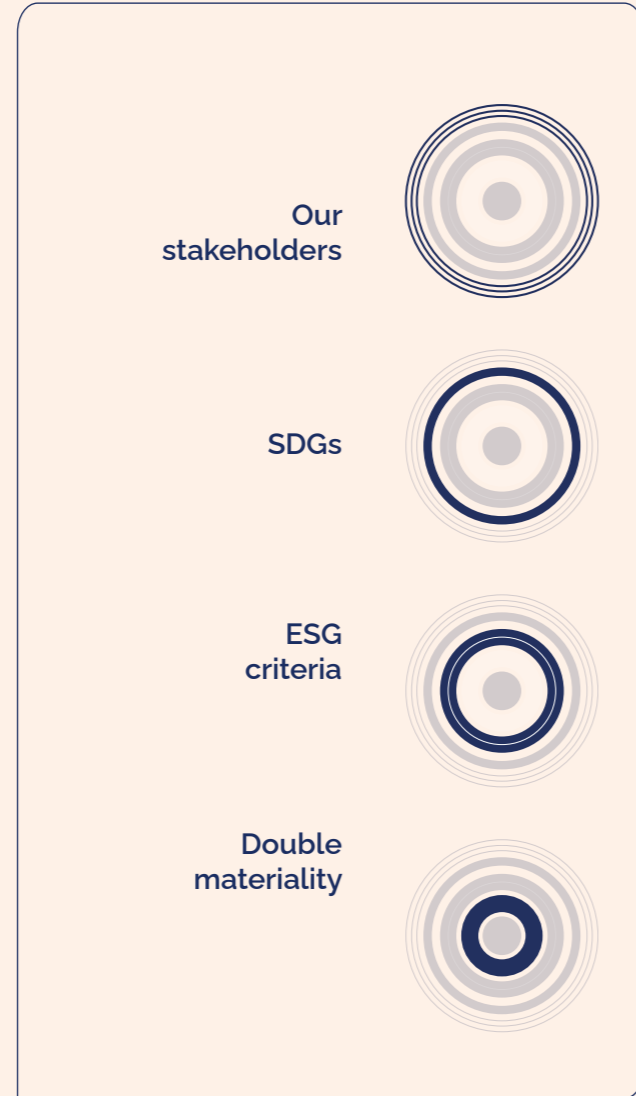
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Our 2030 Strategy is based on:

- The ESG criteria.
- The material issues derived from Double Materiality.
- The company's stakeholders.

This 2030 Strategy set out in the next chart is also structured around our purpose because of its capacity to generate a positive impact:



- 01
- 02
- 03
- 04
- 05



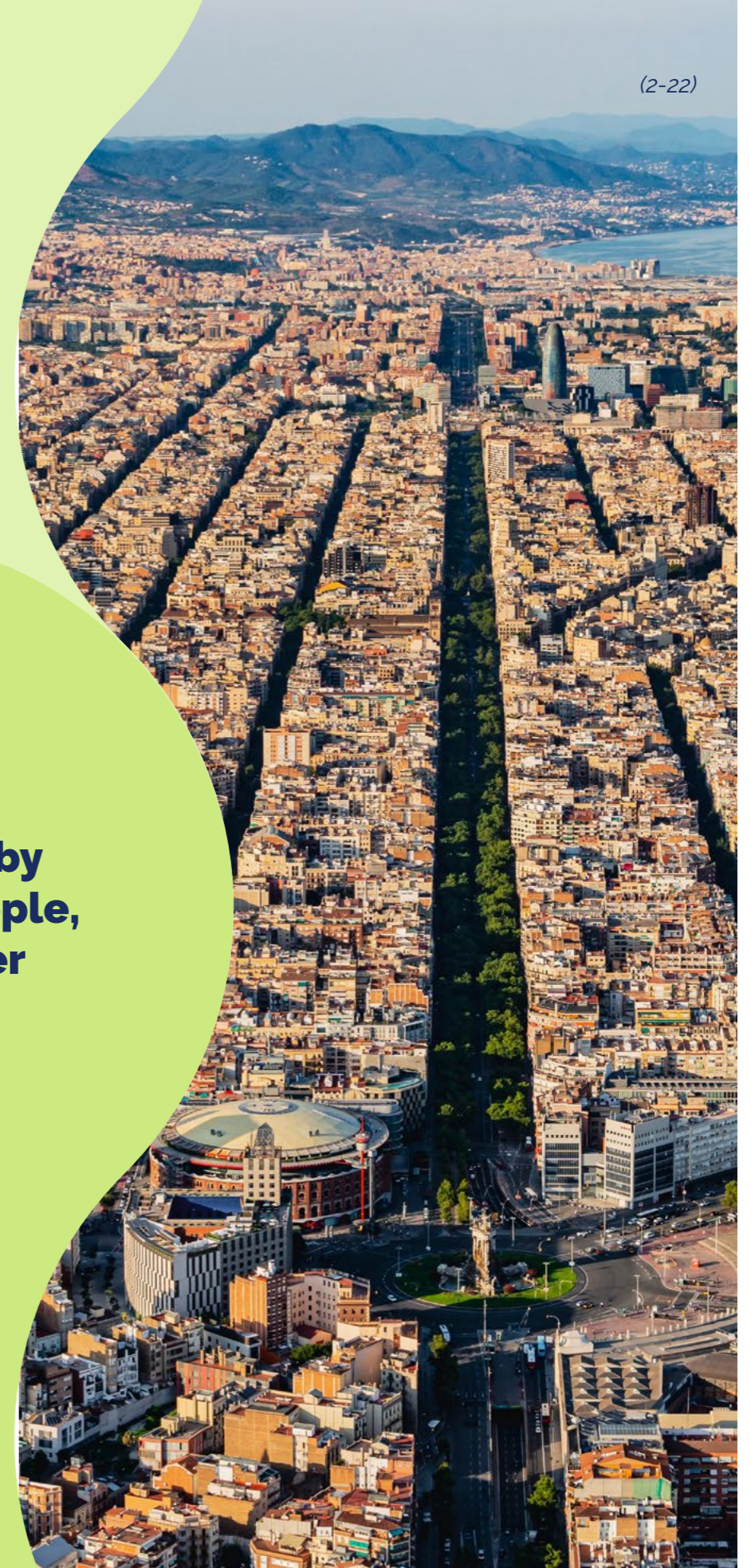
Objectives of the 2030 Strategy

The goals Aigües de Barcelona sets are ambitious, cross-departmental, wide-ranging, and always based on the ESG pattern:

- To align the company's ability to create value with the **needs of society** in the metropolitan area of Barcelona.
- To link the company's reason for existence with **social, environmental, governance and economic goals**.
- To accept a commitment to **transparent, efficient and sustainable management** of a public good.
- To integrate **stakeholders** in designing measures and in decision-making.
- To promote **co-design and open cooperation** between administrations, companies and citizens as an opportunity to face the challenges of metropolitan Barcelona within the 2030 horizon.

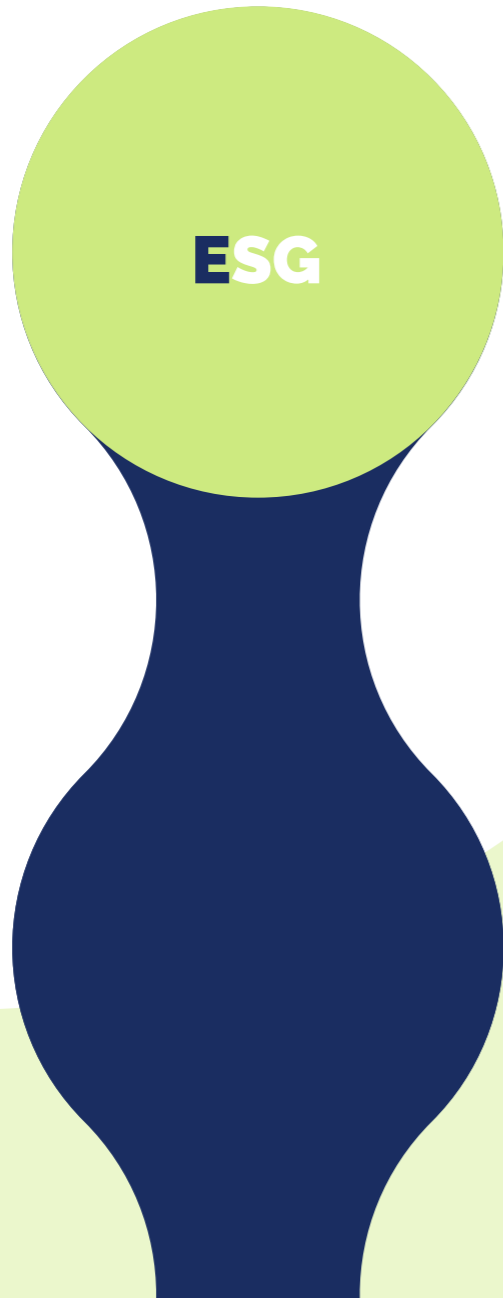
When analysing these objectives, it should be borne in mind that they are established based on a strategy based on sustainability and under ESG criteria. Therefore, in many cases 2021 has been taken as a base year because it marks the beginning of the challenges set as a company for the year 2030.

2030 Strategy: by focusing on people, we build a better planet.





AB 2030 strategic objectives



- 01
- 02
- 03
- 04
- 05

E - Water (resilience)

	👥 OBJECTIVE	📊 INDICATOR	👍 TARGET	2021	2022	2023
Integrated water cycle management	To free up drinking water resources by increasing the m ³ of reclaimed water used by 10% every year (1)	% annual increase in m ³ of reclaimed water that allows drinking water resources to be released (base year 2020)	10% annually	62.69%	9.90%	757%
	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%
	To reach 70% of the water in the Barcelona metropolitan area supplied from local resources (2)	% of local resource (Llobregat basin + Besòs basin) compared to the total resources used for water supply	70%	67%	62%	61.52%

(1) The objective of freeing up drinking water based on increasing reclaimed water production has increased in 2023 because of the amount of reclaimed water produced and made available to free up other resources and deal with the drought.

(2) The objective of ensuring 70% of water supply from local resources has been conditioned by the drought, which has limited our ability to use local resources.



E - Water (water quality)

	OBJECTIVE	INDICATOR	TARGET	2021	2022	2023
Integrated water cycle management	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	IND1: 100%	Disp. April 2022	85.70%	100%
		IND2: % new parameters* met parameter value.	IND2: 80% / 100% (January 2024)	Disp. April 2022	99.46%	99.78%
Satisfaction of customers	To improve perception public sensory perception of water	Perception of the public concerning sensory water quality (GESOP Omnibus survey)	2025 GOAL: increase 10% of the improvement in public perception (base year: 2021) 2030 GOAL: 20% improvement in public perception (base year: 2021)	40,9%	44.5%	38.94%

* 5 haloacetic acids (total), PFAS (total), bisphenol A, uranium, chlorites, chlorates.

E - Circular economy

	OBJECTIVE	INDICATOR	TARGET	2021	2022	2023
Circular economy and efficient use of resources (apart from water)	To promote the circular economy in the recovery of 35% of the sludge produced and the management of 50% of the waste (3)	% reduction in waste sent to a landfill or controlled deposit (base year 2020)	50%	0%	0%	0%
		% of sludge used for energy	35%	0%	0%	0%
Managing the integrated water cycle, circular economy and efficient use of resources (other than water)	Converting WWTPs into eco-factories by 2030, depending on their technological capacities	No. of WWTPs converted into ecofactories (% depending on the possibilities for each WWTP)	ALL	2	3	3

(3) The objective of promoting the circular economy in recovering sludge and waste requires significant investment and measures requiring a great deal of effort to achieve. Given the circumstances of the drought, other investments and measures have been prioritised to ensure water supply.

E - Biodiversity and natural capital

	OBJECTIVE	INDICATOR	TARGET	2021	2022	2023
Coastal protection and biodiversity	To naturalise 100% of our spaces, preserving the natural environment and biodiversity of our facilities	Total m² naturalised/ total m² AB facilities	100%	24,48%	34,7%	53,21%

01
02
03
04
05

A - Neutralitat climàtica

	OBJECTIVE	INDICATOR	TARGET	2021	2022	2023
Energy and mitigation of climate change	Reduce by 55% the carbon footprint 2030 (base year 2019)	% reduction of the carbon footprint compared to 2019	55% on 2019 (74% on 2015)	5.27%	7.44%	-8.29%
	To implement sustainable in more 50% of travel (journeys to and from work and journeys for work) (4)	Ecomobility to and from work	Reduction year on year	37%	38.40%	39.58%
Building alliances and communication with stakeholders	Annual increase of 4 centres with large footfall that offer tap water as first option	No. of centres with large footfall that offer drinking water as first option	4 annually	1	17	10
Integrated water cycle management	Annual increase of the production of PWCs (Positive Water Credits) from the reclaimed water produced (5)	Number of PWCs generated in	2023, 4,841 2024, 4,841 2025, 9,991 2026, 15,141 2027, 17,201 2028, 17,700	-	-	8,553

(4) The objective "implementation of sustainable mobility" measures the % of workers journeys made using sustainable means.

(5) The objective for the annual increase in Positive Water Credits (CAPs) is new in 2023, as it is one of the indicators of the company's new sustainable funding. The CAPs have been certified by ACT4WATER and verified by an independent external body.



S - Commitment and social impact

01
02
03
04
05

	OBJECTIVE	INDICATOR	TARGET	2021	2022	2023
Social action and guaranteed supply	To maintain investment in social action (LBG) above €1.5 million	Annual investment in social action (LBG criteria)	Equal to or greater than €1.5 million each year	€1.9 million	€2.84 million	€2.53 million
	To proactively detect 20% of homes in vulnerable situations (1)	2% year-on-year increase in vulnerable families detected based on behaviour pattern analysis (base year 2021)	2% a year (base year 2021)	0%	0%	0%
Customer satisfaction	To achieve 100% accessibility to customer service channels face-to-face and digital	Percentage of customer service offices renovated/refurbished in line with accessibility criteria (UNPASS report)	CSOs 2024: 75% (OAC Badalona, Hospitalet, Gavà) 2027: 100%	25%	50%	50%
		AA seal on the web (incorporating customer area) and renewing certification annually (3)	WEB 2024: 100%	NO	YES	86%
Integrating sustainability into the business model	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% anual (2020: base year)	12.58%	3.08%	17.10%
		No. of workers taking part in employability promotion programmes	10% of the workforce	5.72%	6.68%	6.22%
Technology and innovation	To promote services with added value that have an impact on efficient data management available to the smart city (2)	% implementation of remote metering	2021 - 2025: 10% a year	59.95% (point of % match of implementation)*	16.53% (69.86%)	15.96% (81%)
		No. of use cases implemented and available to stakeholders based on the data	2021 - 2025: minimum 3 cases a year 2026-2030: minimum 5 cases a year	1	4	0

* Base year implementation percentage



S - Diversitat i equitat

	OBJECTIVE	INDICATOR	TARGET	2021	2022	2023
Diversity, fairness and inclusion	Achieving 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%
		Parity of women in technical positions (T1, T2 and T3)		35.48%	36.52%	35.05%
		Parity in ALL governance bodies		49%	45.76%	38.10%

S - Ciutadania

	OBJECTIVE	INDICATOR	TARGET	2021	2022	2023
Customer satisfaction & technology and innovation	To maximise digitisation in relationships with customers without leaving anyone behind	% of transactions with customers using digital channels	2024: 65% 2027: 45% 2030: 60% of all transactions	33.74%	41.20%	37.89%
		% customers registered with OFEX	2025: 50% 2030: 65%	34.55%	38.14%	41.98%
		% digitised non-domestic contracts	2024: 45% 2027: 65% 2030: 75%	63.95%	63.63%	67%

S - Benestar integral

	OBJECTIVE	INDICATOR	TARGET	2021	2022	2023
Well-being, work-life balance and working conditions	To maintain the positive trend in the accident rate of the past few years 100% implementation of smart working and well-being measures with everyone in the workforce who can enjoy them	IF and GI compound indicator (IFxIG)	The average for the last 3 years must be less than 3	1.37	0.43	0.66
		% of the workforce in smart working	100%	67.41%	75.79%	90.35%
		Employee satisfaction index (measured in climate surveys)	2030: 8	7.9	7.9	7.9

S - Talent

	OBJECTIVE	INDICATOR	TARGET	2021	2022	2023
Technology and innovation	To make an annual R+D+I effort of at least €4.6M	€M a year allocated to R+D+I	Annual objective until 2030 of at least €4.6M	4.65 €M	4,849 €M	4.84 €M

(1) The objective of proactive detection of homes in a vulnerable situation means having a series of data that are not currently available to the company. For this reason, proactive detection by Aigües de Barcelona could not be started.
(2) The objective of promoting services with added value, which includes the indicator of the number of use cases executed and available to working groups, has not been achieved, since all use cases from the data have been packaged so they can be carried out as part of a larger digitisation project that will take shape in 2024.
(3) The website accessibility AA seal objective moves from being YES or NO to a percentage, because we have a specific tool that allows us to measure the level of website accessibility.

01

02

03

04

05



ESG

G - Value chain

	OBJECTIVE	INDICATOR	TARGET	2021	2022	2023
Responsible supply 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%	43.7% (12%)	49.4% (13%)

G - Transparency and dialogue

	OBJECTIVE	INDICATOR	TARGET	2021	2022	2023
Building alliances and communication with stakeholders	To establish at least 20 co-creation processes with our stakeholders a year	Participatory or co-creation processes offered to our stakeholders	Annual goal 2021-2023: 20 processes/year Annual goal 2024-2030: 25 processes/year	28	42	36

All these objectives were set in 2021 in accordance with the circumstances and context at that time. This is why they will be reviewed in 2024 to adapt them to the current context, as some of them require investments, measures and projects that have remained in the background considering the drought situation, with the complexity involved in resource management and the need for investment, constant price increases and the new regularisation coming from Europe in terms of sustainability.

Sustainable Development Goals

In 2015, the United Nations set **17 Sustainable Development Goals (SDGs)** broken down into 169 milestones to be achieved by 2030. This common framework addresses humanity's greatest challenges from a global and transversal perspective in which the active involvement of companies, governments and citizens, among many other important figures, becomes necessary.

We have therefore determined our contribution through three core measures that have an impact on several SDGs::

- **Local vision, global results:** priority strategies for Aigües de Barcelona that address global challenges; in other words, resolving global challenges based on local problems.
- **Specific solutions:** strategies forming part of the **Aigües de Barcelona 2030 Agenda**, which develops perfectly defined, replicable solutions to address specific challenges.
- **Dialogue and cooperation:** cooperation with other agents to multiply the impact and respond directly or indirectly to various SDGs.

Direct impact



Direct contribution



Complementary contribution



- 01
- 02
- 03
- 04
- 05



UNITING FINANCIAL PERSPECTIVE AND IMPACT: DOUBLE MATERIALITY

Double Materiality, a strategic approach

01

02

03

04

05

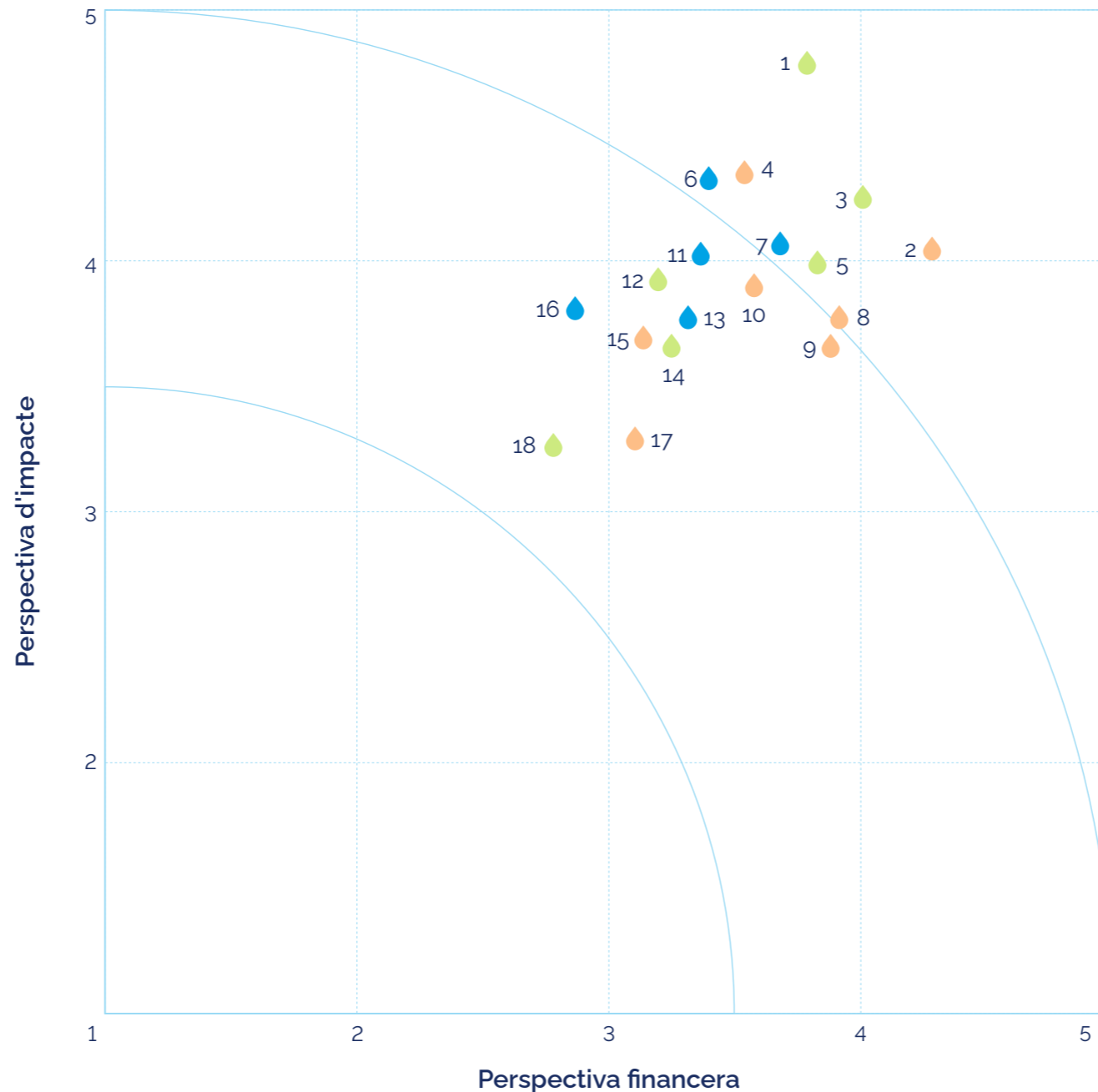
The most important tool for perfecting the company's social management is **materiality analysis**. During 2023, the study of materiality developed and we currently **base our strategy on Double Materiality**, which gives us better guidelines for the challenges we have acquired ourselves and those established by the European Union.



Double Materiality is the result of crossing two strategic studies: the impact study and the financial study.

Double Materiality therefore identifies the impacts of operational and financial development – an outside-in perspective – and also the economic, social and environmental impacts the company causes in the environment – an inside-out perspective.

The Double Materiality matrix



- **Impact materiality:** makes it possible to know whether the company's development is connected to significant real or potential impacts on people or the environment in the short, medium or long term. This includes impacts directly caused by the company and those directly linked to the value chain.
- **Financial materiality:** determines what the financial effects are on companies; that is, what risks or opportunities are generated and what influence they might have on cash flows or in the future.

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

01
02
03
04
05



THE ESG IMPACT OF OUR MANAGEMENT

Working for water and for people

- 01
- 02
- 03
- 04
- 05



At Aigües de Barcelona we work together with the different stakeholder groups to provide real, effective solutions to environmental, social and governance challenges. These challenges allow us to create shared value and are the reason for our existence. This goes beyond offering the best possible service and responsibly managing a vital resource like water.

Social, environmental and economic impact

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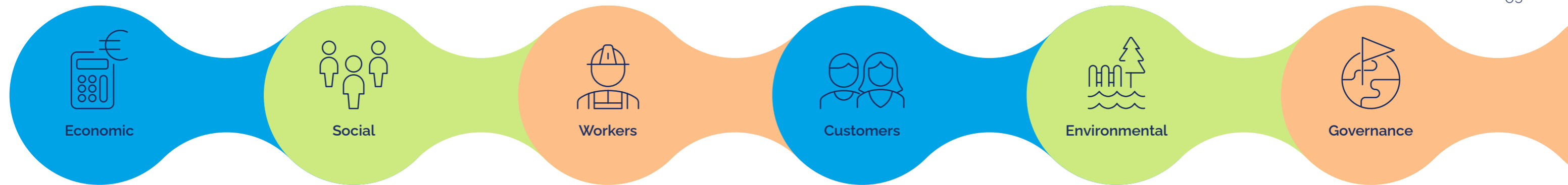
02

03

04

05

Value creation 2023



Directly generated economic value: **€494.70 million**

Distributed economic value: **€448.40 million**

Local purchasing: **71.6%**

49.4% of purchases under sustainability criteria

€2.5 million invested in social action

We have supported **194 initiatives** aimed at more than **300,000 citizens**

ONA programme to improve employability and job placement in six municipalities

Agreement signed with the Ministry of Equality as part of the **"Companies for a society free from gender violence"** initiative

94.7% of the workforce have permanent contracts

89 measures aimed at making a **work-life balance easier**

More than **38,500 hours of training** in 2023

A firm commitment to the culture of **occupational health and safety prevention**

3.22% pay gap between men and women

1,304,777 customers in 2023

Satisfaction index: **7.55**

60,987 families with social tariff (**8.8 M€**)

Multichannel nature: 7 customer service channels

Inclusion and diversity: **6 languages and multiple mechanisms** to make it easier to care for people with disability

€53 million on measures for the environment

Increasing the production of reclaimed water by 14.45% compared to 2022

Generation of **8,294 Positive Water Credits (CAPs)** based on the reclaimed water produced.

65.73% of waste recovered at DWTPs and **97.07%** of waste recovered at WWTPs

We have prevented the emission of **15,342.08 tonnes of CO₂ eq** during 2023

36 co-creation processes with stakeholders

50% of women on the Board of Directors

Classification of the company's risks into **E, S and G**

Integrated management system based on **nine international standards**



Socioeconomic impact: wealth generation and job creation

Every year, Aigües de Barcelona **calculates the company's integrated social value** based on international input-output methodology. We adapt this calculation to the regional level in cooperation with an independent expert (Valora) and extract valuable information from it: Aigües de Barcelona's ability to generate wealth and generate full-time jobs throughout the year.

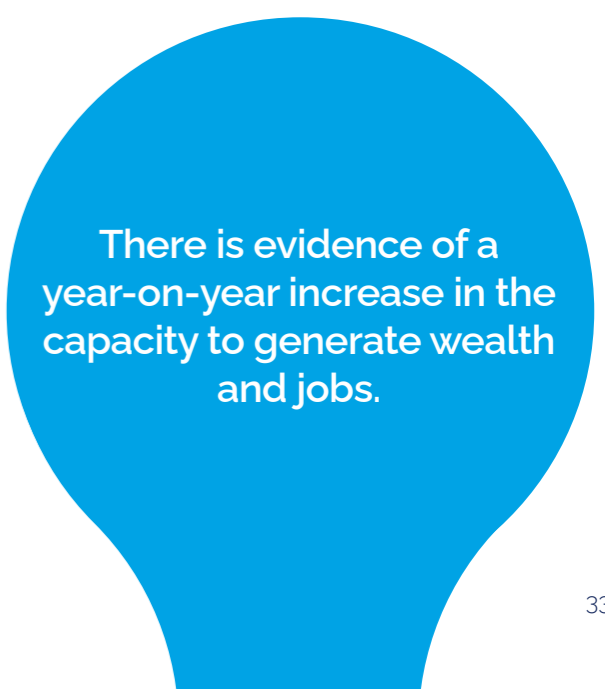


Along these lines, the company measures the impact its activity generates on::

- » GDP
- » Employability

We calculate this impact in different geographical scopes of analysis: Spain, Catalonia and the metropolitan area of Barcelona.

The total impact also takes into account the direct impact (Barcelona Water), the indirect impact (Barcelona Water suppliers) and the induced impact (Barcelona Water value chain).



There is evidence of a year-on-year increase in the capacity to generate wealth and jobs.

- 01
- 02
- 03
- 04
- 05



The total impact Aigües de Barcelona's activity generates on Gross Domestic Product

For each 208 litres of water delivered, we contribute by generating 1 euro of wealth in society.



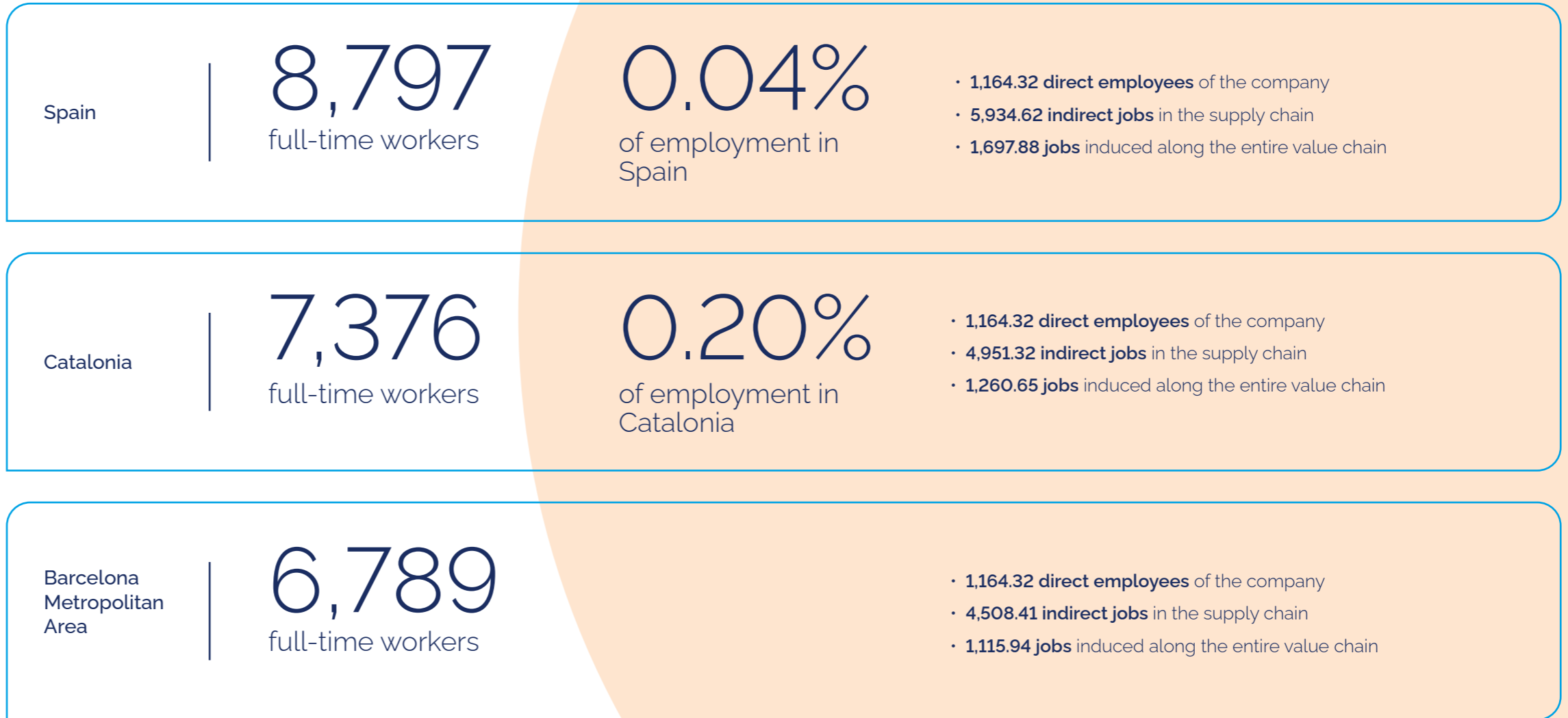
- 01
- 02
- 03
- 04
- 05



Impact generated by the company's activity on employment broken down into: direct, indirect, secondary indirect and induced

- 01
- 02
- 03
- 04
- 05

For every 21.19 million litres of water delivered, we generate a full-time job.





Social contribution

During 2023 we have allocated **2.5 million euros** to society (initiatives coming under LBG methodology) in educational and environmental awareness measures, local development and support for vulnerable citizens in the Barcelona Metropolitan Area.

01

02

03

04

05

Social contribution (€ million) *

2021

2022

2023

	2021	2022	2023
Social contribution according to LBG	1.9	2.8 **	2.5
Sponsorships	0.4	0.6	0.7
Own and other projects	1.5 ***	2.2 ***	1.8

Calculation of the integrated social value of the social action

Social action	Wealth generation Millions of euros	Direct	
		Indirect	2.10
		Induced	0.15
		Total	2.73
	Job creation FTE workers	Total	54.06

(*) Sums included in accounts: in cash, in kind and management costs.

(**) The increase of 0.9 million euros in 2022 is caused mainly by the roll-out of the Social Action Master Plan (projects carried out with the third sector) and by increasing local measures (sponsorships).

(***) Amount recalculated due to the redistribution of amounts between categories.



During 2023, our social commitment has given rise to **194 initiatives**, with which we have reached more than **300,000 citizens**.

We can state that, during 2023, **190 organisations** have benefited from our social contribution.

Citizen empowerment and responsible consumption

For Aigües de Barcelona, making a city means carrying out our activity taking care of the essential resource we manage – water – respecting the environment in which we operate – the metropolitan area of Barcelona – and focusing on workers and the general public.

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 and, at the same time, educate people and raise awareness about the importance of responsible water consumption and the effects of climate change.

01

02

03

04

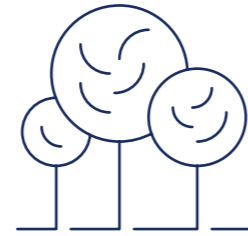
05



Environmental impact

During the 2023 financial year, the company has invested **23.58 million euros in measures aimed at the environment** and has also been faced with a total of 29.4 million euros in various costs incurred with the aim of providing protection and improvement in this area.

A key fact for Aigües de Barcelona's activity is environmental sustainability and, especially, achieving climate neutrality. This means that, **in selecting investment, while the needs of the service are always taken into account, priority is given to those leading at achieving environmental objectives.**



The **impacts sought for Aigües de Barcelona's investments:**

Reducing the carbon footprint and the water footprint.

Reducing its own emissions.

Increasing the production of renewable energy.

Increasing waste recovery.

Energy-saving.

These objectives are shared with our regulators and, for this reason, it would be logical to see a significant increase in investment effort in measures that have a favourable environmental impact over time.



During the 2023 financial year there has been an **increase in investment effort for two reasons:**

Firstly, the agreement with the AMB to increase the ordinary investment effort of €9.9 million.

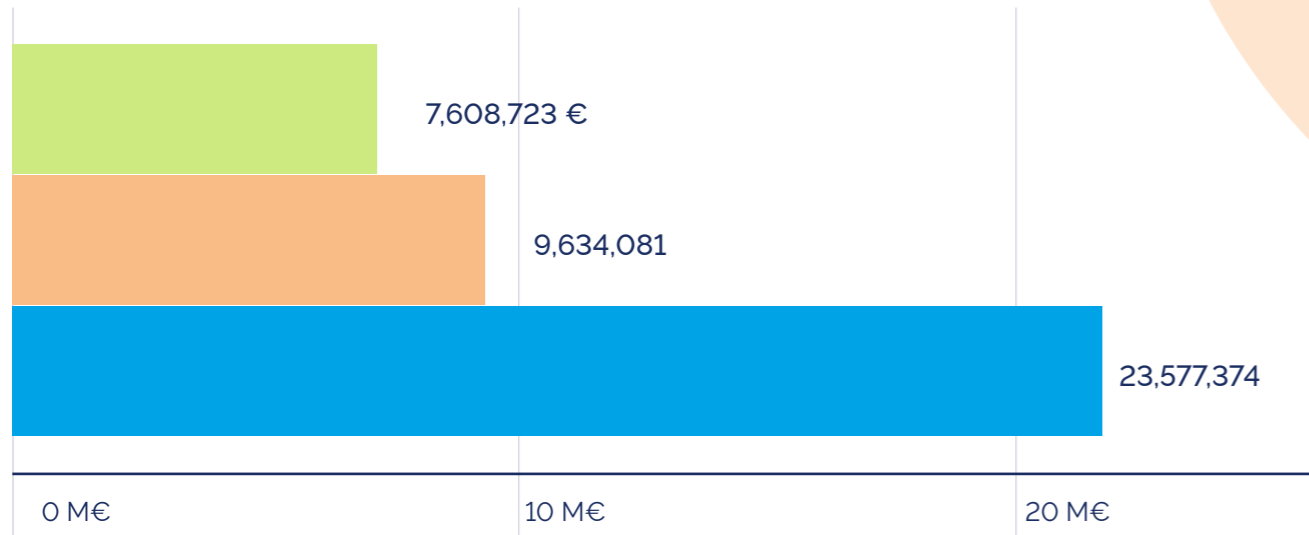
Secondly, extraordinary investment worth €8.9 million due to the need to respond to the current drought.





Environmental investment

2021 2022 2023



2021



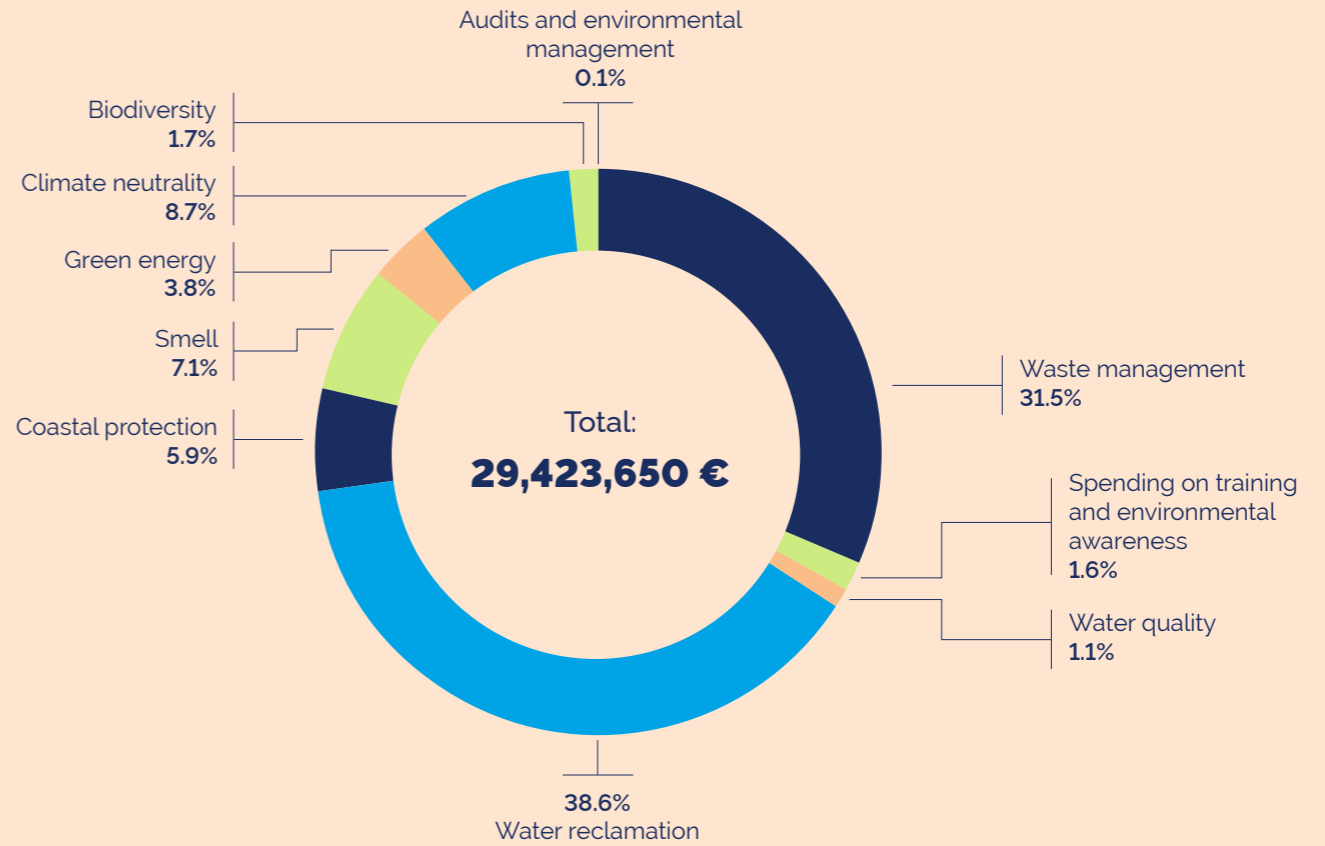
2022



2023

(*) The increase on 2022 occurs basically in the "Water Reclamation" section because of the need to respond to the current drought.

Environmental spending



Calculating the integrated social value of environmental action

Environmental	Wealth generation Millions of euros	Direct	52.89
		Indirect	21.42
		Induced	13.25
		Total	87.56
Environmental	Job creation Full-time equivalent workers	Total	766.46

01

02

03

04

05



02

Protecting the environment



PARALLEL CHALLENGES: THE ENVIRONMENT AND DROUGHT

Xavier Bernat
Aigües de Barcelona
Sustainability Manager



Xavier Bernat, Aigües de Barcelona Sustainability Manager

01
02
03
04
05

« We are in a climate and environmental emergency context that today has already resulted in severe impacts on models and quality of life. Predictably, the basic stressed vectors in a region are those most harmed by the consequences of climate change. So, apart from the water emergency that the metropolitan region of Barcelona is basically suffering, the region overall is also suffering from the most virulent and long-lasting drought yet experienced.

Faced with this situation of structural and extreme tension that directly affects the water cycle, the company has intensified its efforts to adapt to the climate and environmental emergency and, at the same time, to continue working to mitigate climate change and promote the good condition of natural ecosystems.

As a result of this intense action for the climate and the environment, in 2023 we can highlight the milestones achieved in terms of reclaimed water, the most sustainable and resilient resource to adapt to drought and underlying water scarcity. So, in 2023 the company has managed to reclaim up to 58

hm³, which has allowed it to guarantee water resilience, especially for pre-drinking water, environmental and agricultural water uses. At the same time, on behalf of the AMB and in collaboration with potential water users, the company has continued to develop the sectoral master plan for reclaimed water for the metropolitan area: a strategic element that outlines the needs and infrastructures required to speed up the effective incorporation of reclaimed water and thus guarantee the region's adaptation to the water emergency.

Finally, along the same lines, the company, together with the authorities and potential users has been developing several construction projects. Of all these projects, which will continue next year, we should highlight the scheme to build the Molins de Rei wetland, the Barcelona Zona Franca network, the tertiary renovation project at Sant Feliu de Llobregat and the work in the Sant Cugat-Cerdanyola area. In the same area of adaptation, the company has completed the development and application of the water footprint indicator based on real data in three municipalities (Gavà, Sant Adrià del Besòs and L'Hospitalet de Llobregat) to publicise the impacts associated with water use and,



at the same time, detect possible solutions for reducing them and ensuring better adaptability to the water emergency.

Concerning the mitigation of greenhouse gas emissions, the company's direct emissions have increased by 1,482.89 t CO2 eq (11.40%) due to the exceptional operational needs associated with the drought. The company's indirect emissions have increased by 12,563.86 t CO2 eq (18,05%) compared to 2022 as a result of the emergency adaptation measures and investments that had to be made guarantee the service. Along these lines, the company has followed and will continue to promote projects driving decarbonisation continuously during subsequent years to synchronise the downward trajectory as much as possible with the 1.5°C global warming scenario. In 2023, Aigües de Barcelona made a commitment to align short- and long-term emission reduction targets with the Science-Based Targets initiative and its Net-Zero Standard. This international initiative, promoted by the CDP, WWF and WRI, has more than 6,000 member organisations that have established science-based emission reduction targets, seeking to minimise their impact on global warming.

The selection of Aigües de Barcelona by the Financial Times and the Statista platform as one of Europe's Climate Leaders 2023, following the work achieved to reduce direct emissions, is also significant. As for indirect emissions, we have continued to promote

the incorporation of sustainability criteria in the processes of designing, acquiring and using materials and assets. For the same purpose, the company has continued to transfer knowledge and induce measures with its current supplier ecosystem through the Climate Action Hub (which has reached more than 60 affiliated agents), a core platform for co-transforming the processes and decisions of the value chain so that they are as sustainable as possible.

With regard to promoting nature and ecosystem services, the most important achievements in 2023 have been the completion of the first analysis of the dependencies and impacts of the water cycle using the Natural Capital Protocol methodology. This was prepared with internal talent and with the cooperation of more than 50 key agents in the region. This project aims to learn about the link between nature's services and water – and vice versa – and, at the same time, to focus in future exercises on the projects required to promote biodiversity and ecosystem services.

All the achievements highlighted in this introduction have been made in alliances and have been complemented by collective training, climate involvement and environmental measures. »

One of the challenges of the 21st century is the fight against climate change, as has become clear in the last decade. Moreover, we are clearly talking about climate crisis to refer to the situation we find ourselves in as a result of **decades of increased greenhouse gas emissions.** The COVID-19 pandemic also highlighted the close relationship between people's health and the health of the planet.

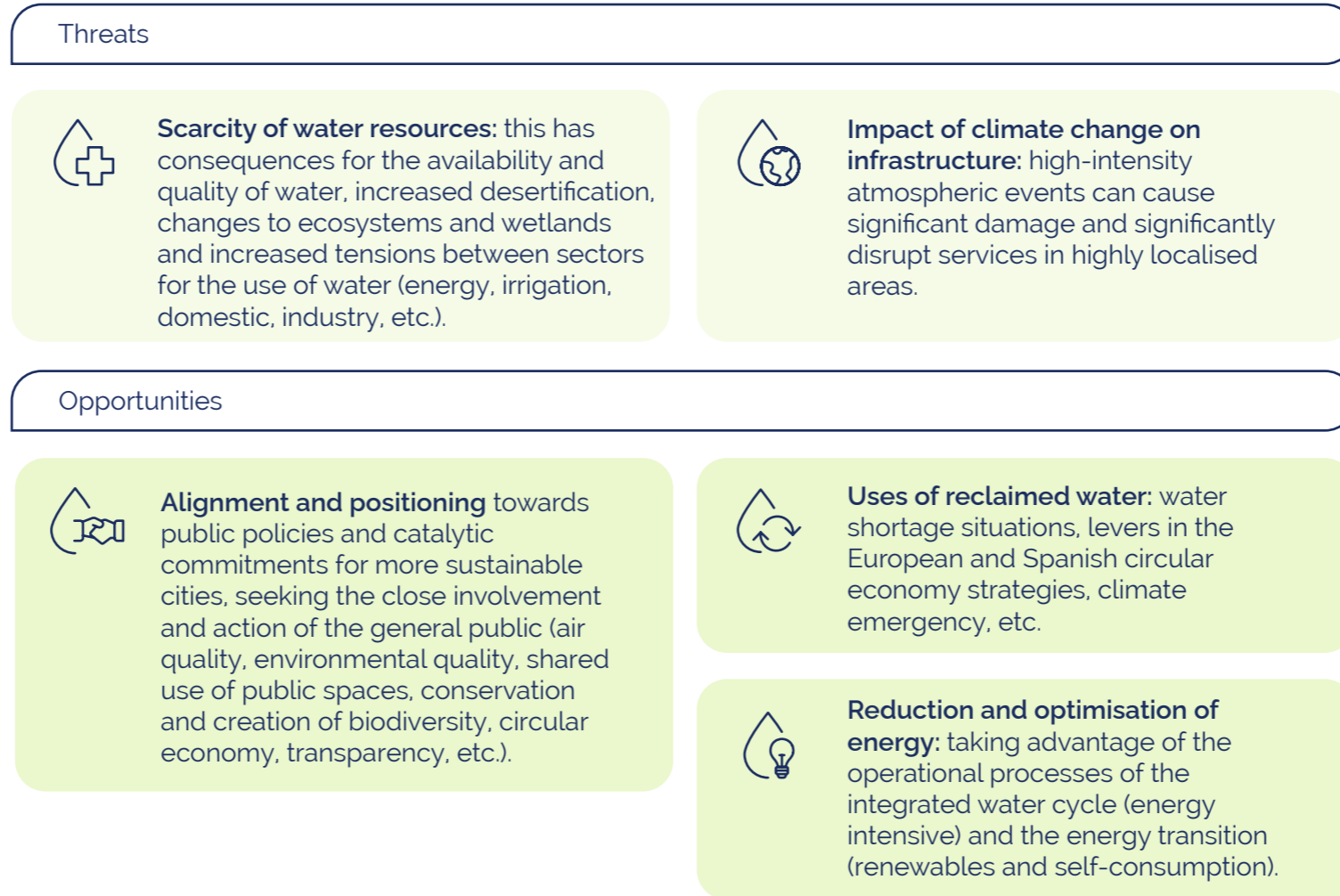
The characteristics of the Mediterranean climate, in terms of scarce rain and rising temperatures, added to the severe and persistent drought, the limited capacity of the rivers in the inland basins of Catalonia and the gradual increase in demand for water, lead to **a clear supply guarantee deficit that will increase if consumption is not reduced and new resources are not made available.**

All of this forces us to change the current paradigm, which is why **the climate emergency must be a shared responsibility between the authorities, businesses and the public.**

01
02
03
04
05

Present and future risks and challenges:

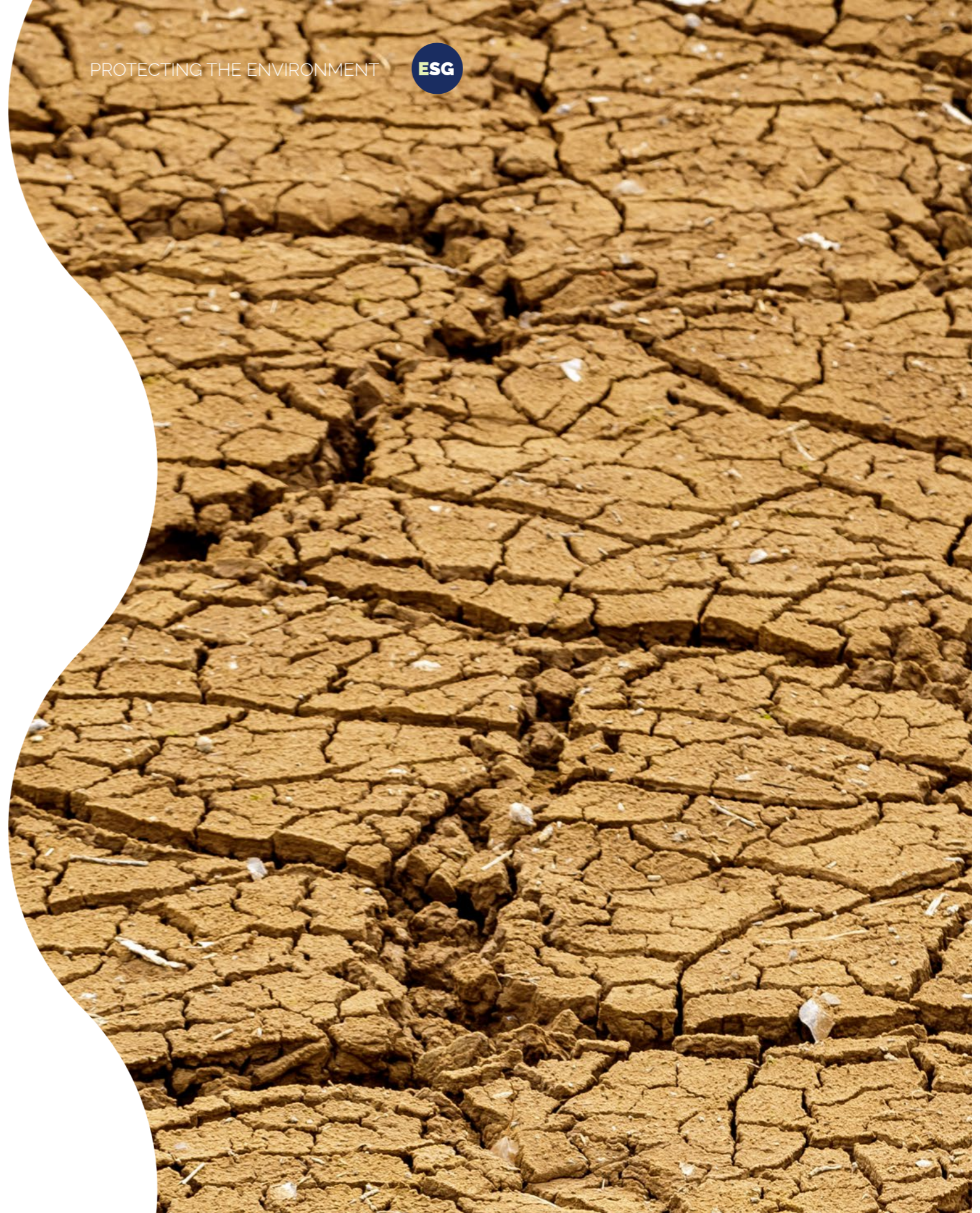
The experts are giving us a clear warning: climate change is responsible for the increase in the frequency, intensity, duration and territorial impact of adverse weather phenomena, which can lead to unprecedented extreme events. With the help of experts, **Aigües de Barcelona has analysed the development of climate change and its consequences**, while simultaneously making an external context study based on PESTEL methodology, which **has allowed us to identify the following threats and opportunities in relation to the environment and climate change:**



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



DROUGHT EMERGENCY



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



01

02

03

04

05



Josep Lluís Armenter
Coordinator of Aigües
de Barcelona's
Drought Plan

Josep Lluís Armenter, coordinator of Aigües de Barcelona's Drought Plan

« The persistent drought situation we have been suffering in Catalonia for more than three years has highlighted the need to have unconventional water resources. Desalinated water is one of these. However, we must understand this resource as an emergency solution to be used during water shortages and when faced by other specific contingencies.

We must not become obsessed, though, with dealing only with relatively frequent drought situations. We must think about also having useful, sustainable resources in more normal circumstances from a climatic point of view. It has been proved that the reuse of water (in our case, from the Baix Llobregat reclaiming station) is a proven, versatile and economical model of success that has been very useful in freeing up natural resources from rivers.

For years, reclaimed water has been used in agricultural irrigation, in industry, for urban uses, as a barrier against marine intrusion, and for river maintenance flows and wetlands in the Llobregat delta. But, since the end of 2022, it is also an absolutely essential resource for dealing with the water crisis in the Barcelona Metropolitan Area. Once the cycle is closed and the water is fit for drinking again, reclaimed water is meeting 25% of the demand in the metropolitan area at half the cost of desalinated water. Replicating this model using water from the Besòs treatment plant is now an outstanding task we cannot delay further in implementing. »



From a hydrological point of view and the availability of resources, 2023 has been marked by Resolution ACC/747/2023 of the Catalan Department of Climate Action, Food and the Rural Agenda which, on 6 March, declared the beginning of **a state of exceptional measures due to the drought in the Ter-Llobregat Reservoirs operation unit**. These reservoirs are the essential source of water supply in Barcelona and its metropolitan area. It should also be said that we started 2023 with this unit in a state of alert, decreed on 22 November 2022, and with water reserves on 1 January 2023 at 31% of their maximum capacity.

Despite the fact that the Special Action Plan in the event of an alert and eventual drought (PES) indicates that it is not necessary to go into a state of exceptional measures until water reserves in some of the Ter-Llobregat reservoirs drop below 145 hm³ (23% of maximum capacity), on 6 March, the Catalan Water Agency activated exceptional measures in this operational unit when it still had 28% of reserves. **This measure was focused on protecting the supply in the networks, with the aim of avoiding the domestic water cuts and containing agricultural consumption considering the imminent irrigation campaign.**

According to the same PES, the Ter-Llobregat Reservoir unit would enter an Emergency I situation when reserves were below 100 hm³ (16% of maximum capacity). As of the end of 2023, this condition has not been met (105.9 hm³). As a preventive measure, on 21 November, the Government of Catalonia decreed a state of pre-emergency in the Ter-Llobregat system (not established in the PES), which formed a transitional stage between exceptional measures and emergency I. The aim of this intermediate stage has been to intensify some measures to force a reduction of water consumption considering the persistent lack of rain. Most importantly, the maximum allocation of water per inhabitant was reduced from 230 to 210 l/day, as well as other restrictions related to the watering of grass surfaces intended for sport controlled by federations. The limitations on other uses remained the same as in the state of exceptional measures.

01

02

03

04

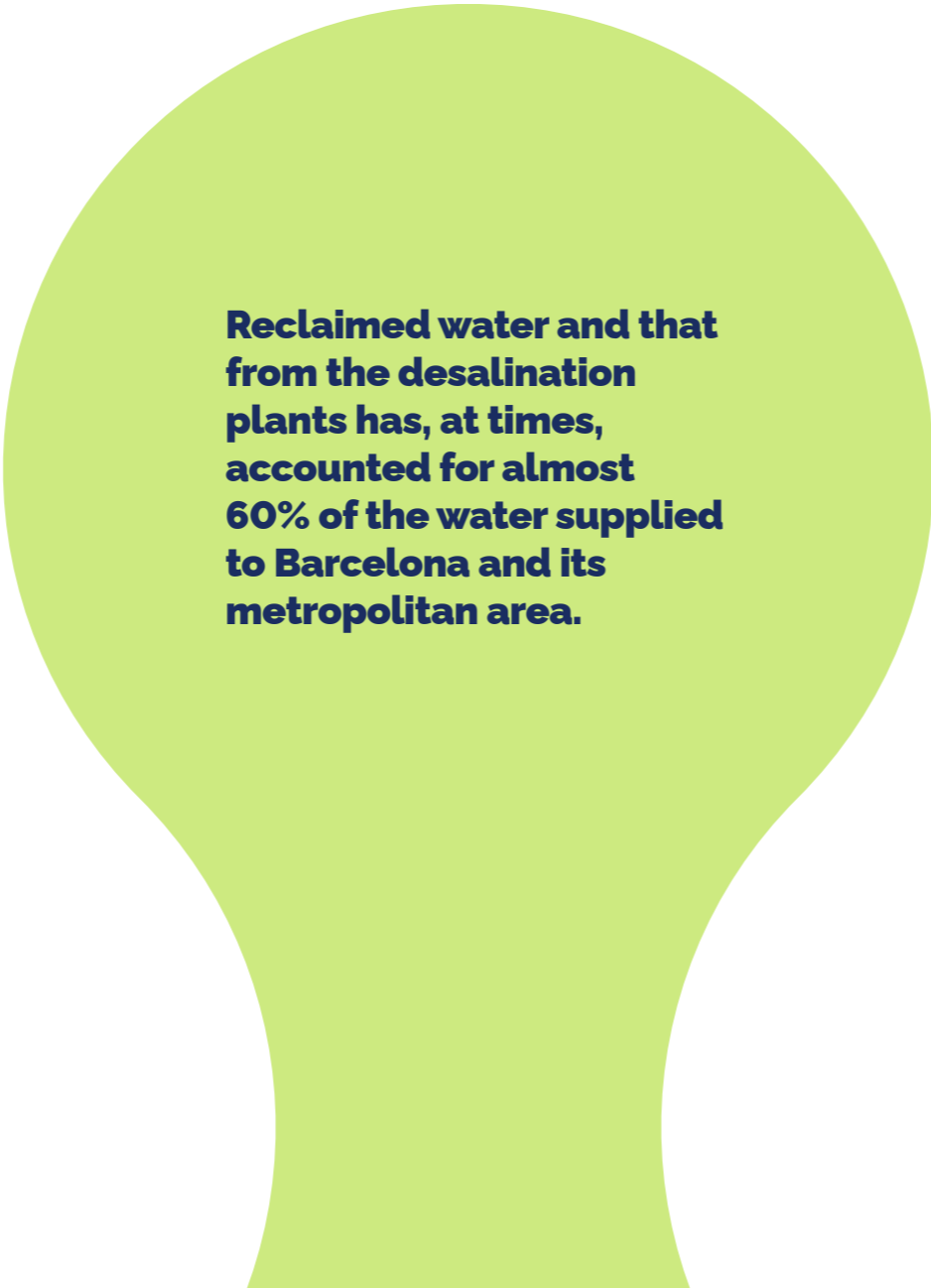
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In 2022, the use of the alternative resource of desalinated water was a fundamental contribution to containing the water reserves in the reservoirs of the Ter and Llobregat river basins. In 2023, the El Prat desalination plant continued at full production, supplying an approximate average flow of 1.2 m³/s to the Aigües de Barcelona management area.

Also, during the previous financial year, **another very important new resource helped alleviate the effects of the persistent drought: reclaimed water.** During December 2022, reclaimed water from the Baix Llobregat reclamation station (WRS) began to be supplied directly to the Llobregat river.

It has therefore only been possible to prevent an escalation in the drought situation thanks to the use of alternative resources, such as reclaimed and desalinated water. This water has, at certain times, accounted for nearly 60% of the water supplied to Barcelona and its metropolitan area since April 2023.



Reclaimed water and that from the desalination plants has, at times, accounted for almost 60% of the water supplied to Barcelona and its metropolitan area.

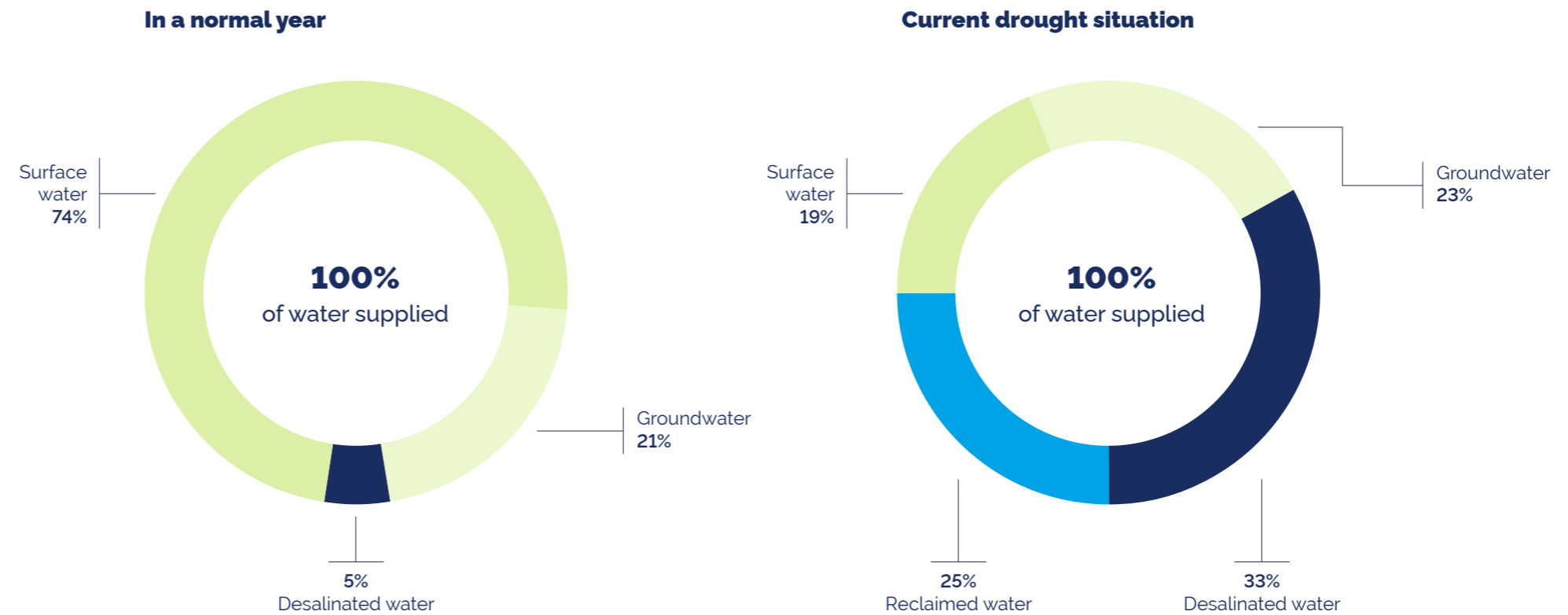


01
02
03
04
05

At Aigües de Barcelona we firmly believe that to solve the future water deficit in the metropolitan region **we need to find alternative sources of water. 25%** of the total water consumption in the metropolitan region comes precisely from reclaimed water. While in a normal year 95% of the water supplied in Barcelona and its metropolitan area is linked to conventional resources (74% surface water and 21% groundwater) and only 5% to desalinated water, in this drought situation 19% of consumption is surface water, 23% groundwater, 33% desalinated and 25% reclaimed.

It should be noted that **in recent years the public have made a great effort to reduce water consumption (L/inhab/day), going from more than 110 L/inhab/day to below 100 L/inhab/day.** This is also reflected in the volume of water delivered, which is currently 186.36 hm³, compared to 195.53 hm³ in 2017.

(*) Approximate figures.



01

02

03

04

05



Drought: framework of regulations and competences



European, Spanish and Catalan regulations define the legislative framework aimed at protecting water, contributing to mitigating the effects of drought and helping to ensure a sufficient supply of water with health guarantees. 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 (8 January 2023), is derived from this legislative framework.

The PES is limited to the Catalan river basin district and establishes 18 operational units where states of drought are declared independently depending on their indicators.

Following this system, the PES defines three states of drought based on water reserves (reservoirs and aquifers) or accumulated rain: **alert, exceptional measures and emergency**. In the units regulated by reservoirs (as is the case for the metropolitan area of Barcelona), **three sub-levels are also distinguished within the state of emergency (I, II, III)**.

On 28 February 2023, the Government of Catalonia promulgated **Decree-Law 1/2023**, which establishes urgent, extraordinary measures to deal with the exceptional drought situation in the river basin district of Catalonia. This Decree-Law establishes the rules and extraordinary and urgent measures for the use of scarce water resources within in the scope of the river basin district of Catalonia and guarantees the adequate provision of water cycle services, particularly the domestic supply of water suitable for human consumption throughout Catalan territory.

On 22 May 2023, Catalan **Act 9/2023** was published, which lays down the rules and extraordinary and urgent measures to deal with the exceptional drought situation in Catalonia. This complements the previous Decree-Law, promulgated on 28 February. This law allows the competent authorities in the water supply service to use the water resources of the entire Catalan territory, to ensure the adequate provision of water cycle services, to plan urgent investments, and to implement them by emergency procedure.

Having reviewed the entire context, **we can now state that we are in the middle of the worst drought since records began**, not only because of the high temperatures and continued absence of rain, but also because of the lack of public funding for infrastructure to contribute to the region's water resilience since the last severe drought (2008).

01
02
03
04
05

Measures carried out and in progress

Reclaimed water

The reuse of treated water has been a key option to ensure the supply of drinking water to the city of Barcelona and its metropolitan area. The **Baix Llobregat Ecofactory**, which cleans 36% of the total water treated in the metropolitan area, is **the third largest in Spain by volume treated and the only one in Europe that includes the most advanced systems for the full reclamation of water**, including physical and chemical treatment with lamellar decantation with ballast, microfiltration, a disinfection treatment using ultraviolet light and, additionally for some uses, disinfection with sodium hypochlorite. It also has a treatment with ultrafiltration and reverse osmosis membranes to obtain excellent quality water, necessary for certain uses such as direct injection into the aquifer to create a barrier against seawater intrusion.

For some years now, **water from the reclamation treatment has been used to maintain the environmental flow of the River Llobregat, maintain wetlands in its delta, provide water for irrigation and road cleaning** and, as we have said, to offer a barrier against marine intrusion. Since December 2022, reclaimed water has also been used as a pre-potable resource. Reclaimed water is pumped from the Baix Llobregat WWTP upstream to Molins de Rei, where it mixes with the water circulating in the river. Eight kilometres further down, at the Sant Joan Despi WWTP, it is collected and treated for drinking, providing it with a new use and closing the urban water cycle.

For Aigües de Barcelona, **reclaimed water is a constant source of water: a stable, local, accessible resource to be used wherever necessary. To reclaim water means to subject treated water to additional treatment so it can be reused in different ways following a circular model.** It is therefore the most sustainable way to preserve water resources and aquatic ecosystems, preventing the impact of periods of drought and the structural water shortage we are facing, and, in this way, giving the water a new life. In addition, **the energy cost of regenerating water is three times lower than desalinating it, and the impact on our CO2 footprint is practically half.**

Continuously reclaiming water is the most sustainable solution for dealing with drought.

01

02

03

04

05

Reclaimed water represents a reduction in both economic and environmental costs compared to desalination.

Llobregat area

Of the measures listed in Appendix 2 of Act 9/2023, interconnection works between the wells and activated carbon filters at the DWTP at Sant Joan Despí began in July, and in August treatment was extended at the Estrella DWTP.

Since December 2022 we have been pumping water from radial wells to the Abrera DWTP at the request of the ACA, and we have continued to do so throughout 2023. This water complements the surface collection from the River Llobregat at this DWTP. The current availability of flows from the radial wells is 13,000 m³/day.

Besòs area

Once the success of the contribution of reclaimed water to the water cycle has been consolidated, Aigües de Barcelona is firmly committed to replicating the model from the Llobregat pole to the Besòs pole, regenerating the water from the Besòs treatment plant in a WRS with a production flow of reclaimed water equivalent to that of the Baix Llobregat WRS, and pumping the water upstream on the River Besòs to finally be collected and made fit for drinking in a new DWTP. As happens in the Llobregat, the water reclaimed in this WRS will be able to meet other needs: urban, industrial, environmental, etc.

Other measures

The scarcity of water resources has encouraged us to make use of those we have at hand that can contribute water to the system. For example, in July we were able to recover the Gavà IV well.

We have already seen that **groundwater resources represent a strategic supply reserve**. Along these lines, it is still necessary to recover more existing collection points, such as well 19 in Cornellà, affected by a high-speed train line viaduct, which is expected to be operational again at the end of 2024.

Operational plan in the background

Alongside all the measures related to using the available resources efficiently and accessing new ones, during 2022 progress was made in offering backing and support to the municipalities facing the successive phases of drought, especially if exceptional and emergency situations were finally decreed. For this reason, in 2023 we needed to work internally to coordinate with the competent authorities (ACA, AMB and councils) and large consumers.



Along these lines, the following were our most important measures:

We have continued to identify sensitive customers in each municipality to guarantee them service 24 hours a day if restrictions have to be made.

We have been **in contact with municipal councils to offer them the possibility of loading tanker trucks with reclaimed water** at the Baix Llobregat and Gavà Ecofactories for road cleaning, irrigating green areas, etc.

We have drawn up an **Operational Drought Plan for Aigües de Barcelona** with the aim of contributing to the reduction in volumes delivered if the measures applied in each municipality are not enough to reduce the municipal requirement. It must be said that the supra-municipal configuration of the network makes it unfeasible to implement an isolated operational plan for each municipality. For this reason we propose application by **water regulation zones**, which are areas of the network in which the pressure of the supply can be managed independently.

01

02

03

04

05



A MODEL INTEGRATED CYCLE

Access to water is a universal and fundamental right for a decent life and for health. Aigües de Barcelona works to offer the highest quality of this vital resource and to distribute it in the safest and most sustainable way.



What we do and how we do it

At Aigües de Barcelona we manage the integrated water cycle taking operational excellence and constant innovation into account. More than three million inhabitants of the metropolitan area of Barcelona receive water from different sources of supply, either surface water, groundwater or desalinated water.

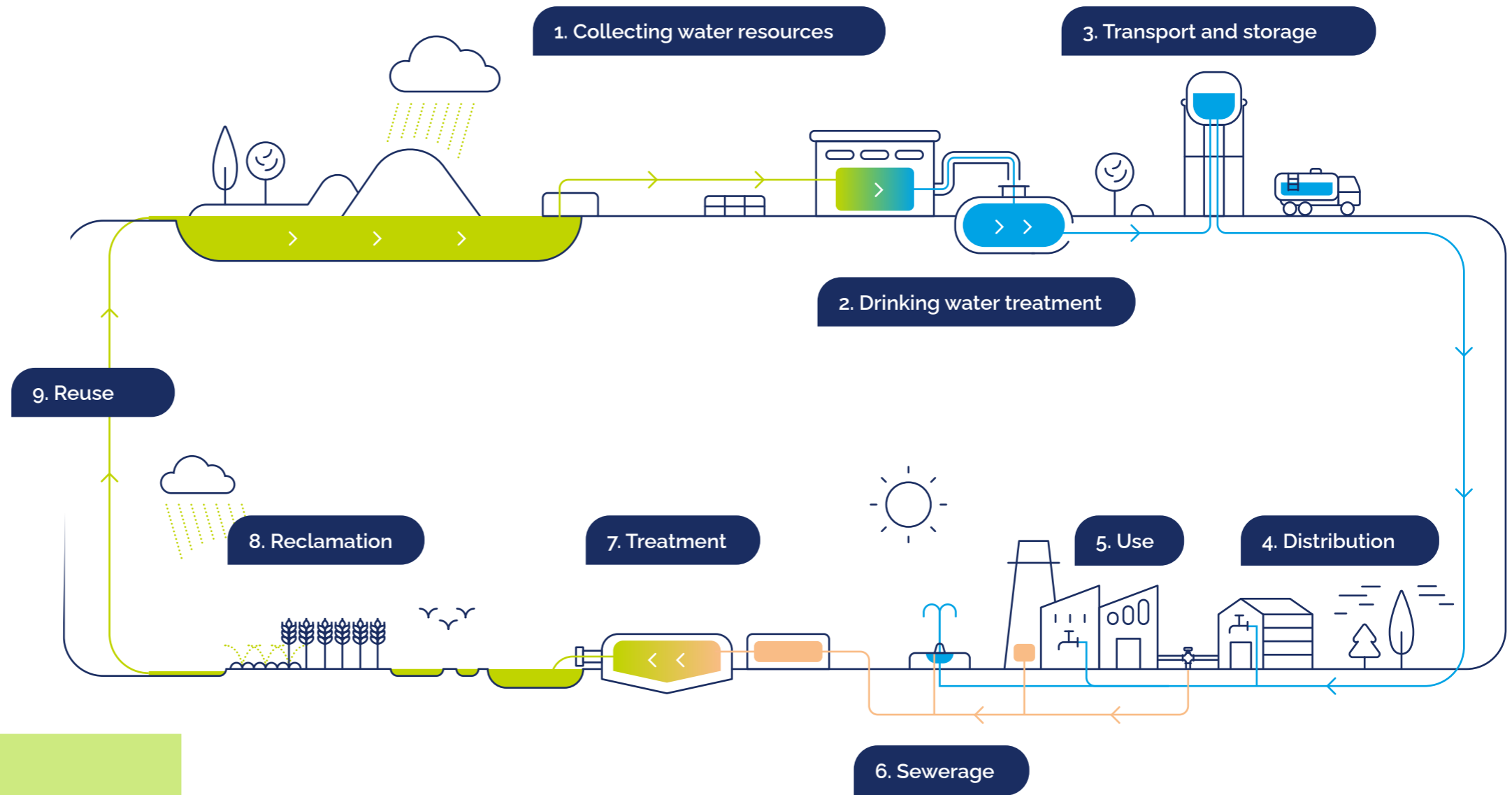
The current water situation in Catalonia – irregular periods of rain, limited water reserves in the inland basins and the drought situation in recent months – confirms our commitment to the reclamation and reuse of water as the most sustainable alternative to guarantee the supply of drinking water.

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

The integrated water cycle: painstaking management

Our public-private management model, with which we bring safe, healthy water to almost three million people in the Barcelona Metropolitan Area is a model in the international arena.

Aigües de Barcelona aposta per l'aigua regenerada i reutilitzada



USES

- Environmental
- Urban and leisure
(watering streets, parks, etc.)
- Agricultural
- Industrial

01
02
03
04
05



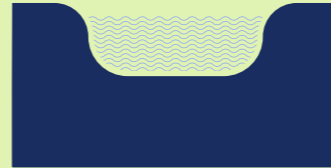
Collection

A fundamental aspect of water management is the surveillance, monitoring and control of water quantity and quality levels. Aigües de Barcelona **supplies nearly 3 million people with resources from different sources: surface water, groundwater and desalinated water.**

The current water situation in Catalonia, as well as the growing demand for water for domestic and industrial purposes, confirms our clear commitment to **reclamation and reuse as the best sustainable alternatives to guarantee drinking water supply** in the Barcelona Metropolitan Area in the future.

Every day, **517 million litres of drinking water** are supplied to Barcelona and its metropolitan area. At Aigües de Barcelona we respond to this need by providing resources from surface sources (rivers and reservoirs), groundwater (aquifers and wells) and, to a lesser extent, the sea.

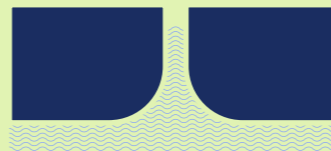
Surface sources



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

Ter river basin: water is treated 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

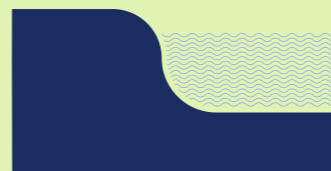


Besòs treatment plant: we collect water from this river from a small aquifer. It is made fit for drinking at the Besòs DWTP using innovative nanofiltration and reverse osmosis techniques which are the most suitable for treating this type of groundwater with a high content of salts and the presence of organic pollution.

Llobregat river delta aquifer: the water collected from this aquifer is made fit for drinking at Sant Joan Despí 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.

La Llagosta treatment plant: the aquifer flows from the La Llagosta basin are treated by applying a reverse osmosis filtration stage combined with a stripping stage. This DWTP is considered a contingency facility for water shortages. Due to the situation that began in 2022, it had to be brought into action at the beginning of October to cover the lack of water volume caused by the drought.

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. Its intake increases gradually as reservoir levels fall and it reaches full capacity when reservoir reserves in the Ter-Llobregat system fall below 40%.

01
02
03
04
05



Drinking water

The water reaching the drinking water treatment plants that supply drinking water to the metropolitan area of Barcelona (Sant Joan Despi, Central Besòs, El Papiol, La Llagosta and the double plant at Les Estrelles), has highly variable chemical composition and must be treated with pioneering techniques.

Water managed



Total amount of water delivered



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



Transport and storage

Once it has been made fit to drink, enough water is distributed so that it arrives with sufficient pressure 24 hours a day, 365 days a year. Transport is carried out via an extensive distribution network and pumping stations. For storage, we use large tanks at different high points around the region.

However, **the efficiency of the network also becomes a key aspect of ensuring water resources are managed as responsibly as possible and waste prevention is maximised.**



So what happens to the other 16,49%?

- Actual losses: 7.76%** These correspond to leaks in different parts of the mains network (pipes, tanks and joints)
- Apparent losses: 8.13%** These largely correspond to meter inaccuracy and to fraud or illegal consumption
- Uncategorised losses: 0.35%**
- Others: 0.25%** This corresponds to authorised consumption that is unbilled and unmeasured (e.g. cleaning and disinfection of tanks and pipes)

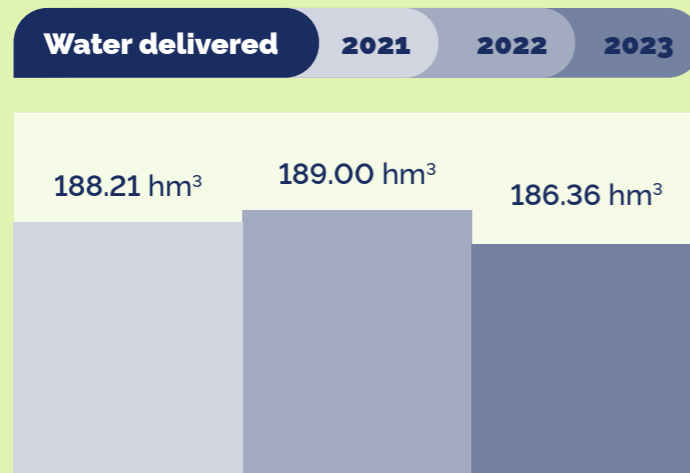
- 01
- 02**
- 03
- 04
- 05



Smart distribution

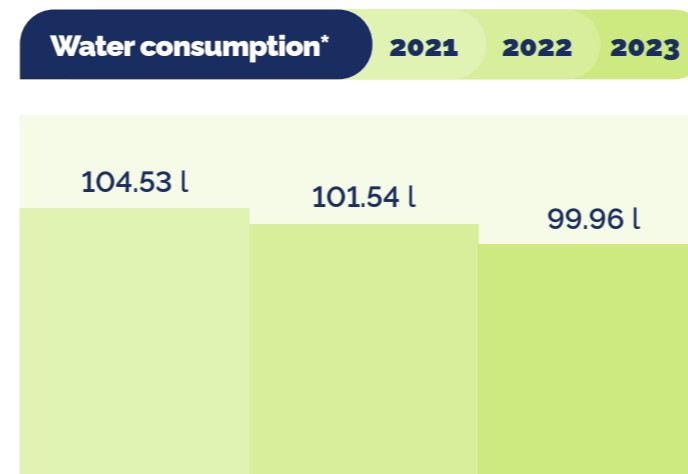
The **Operational Control Centre** is the point in the network where we work to optimise the distribution of water and ensure responsible management. At the OCC, the key parameters of the supply service are continuously monitored 365 days a year. **Quality control is carried out at all stages of the integrated water cycle, from collection to the moment water is provided to homes with full health guarantees.**

The optimisation of the hydraulic efficiency of the network and the reduction of water losses is possible thanks to a specific annual programme that includes several lines of action, such as early leak diagnosis using the information provided by sectorisation, the application of prioritisation models for network renovation measures and the installation of consumption measurement elements.

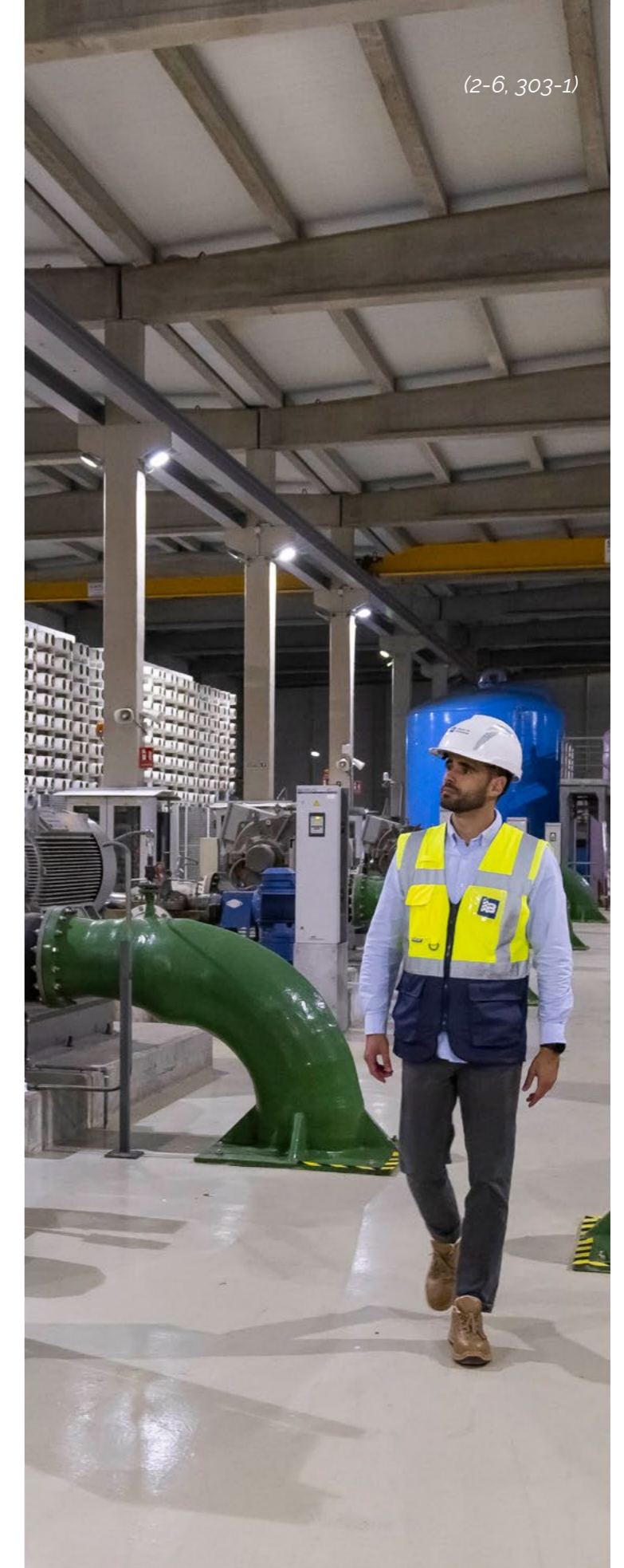


Domestic consumption

We are aware of our task: managing a scarce, valuable resource in the Mediterranean region. Regardless of the origin or process applied, **the water we deliver to homes far exceeds the standards set by the strictest health regulations** established by the World Health Organisation, the European Union and the country's health authorities. In addition, thanks to the raised awareness of the population in recent years, **the Barcelona Metropolitan Area is one of the European population centres with the lowest water consumption per person per day: 99.96 litres.**



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



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

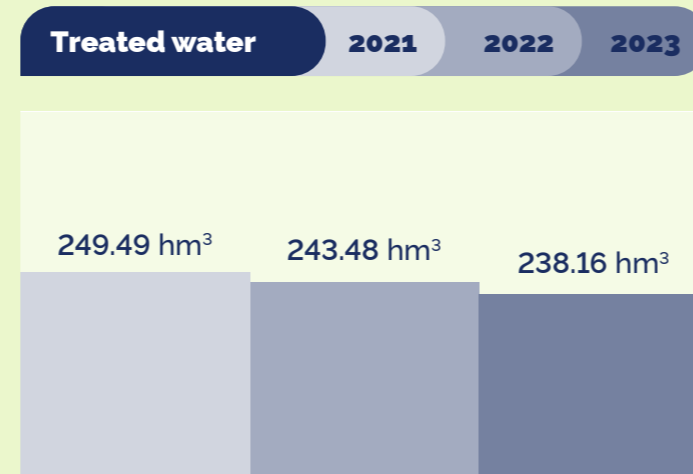


Sewerage

The wastewater from the thousands of consumption points ends up in the **sewerage network, where rainwater is also collected.** This network takes the water to the treatment plants.

Treatment

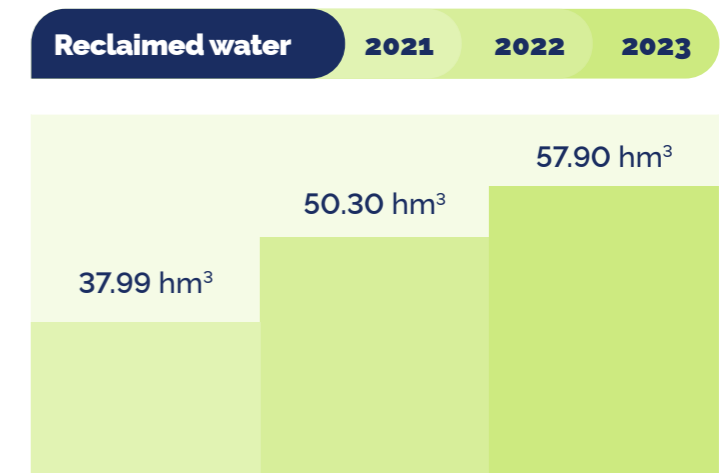
Treatment is the process in which **impurities and waste are removed from used water.** It is the step prior to returning it to the natural environment or sending it for reclamation treatment and subsequent reuse.



Reuse for various purposes or return to the natural environment

Water reuse is the most sustainable way to preserve water resources and aquatic ecosystems. With this process, the impact of periods of drought and the structural water shortage we are immersed in is avoided and the water is given a new life.

The reuse path includes two fundamental steps: **treatment and reclamation.** Reclaiming water means subjecting it to new treatment so it can be reused, following a circular model. Once reclaimed, the water can be returned in optimal conditions to the rivers and aquifers to begin the cycle again.



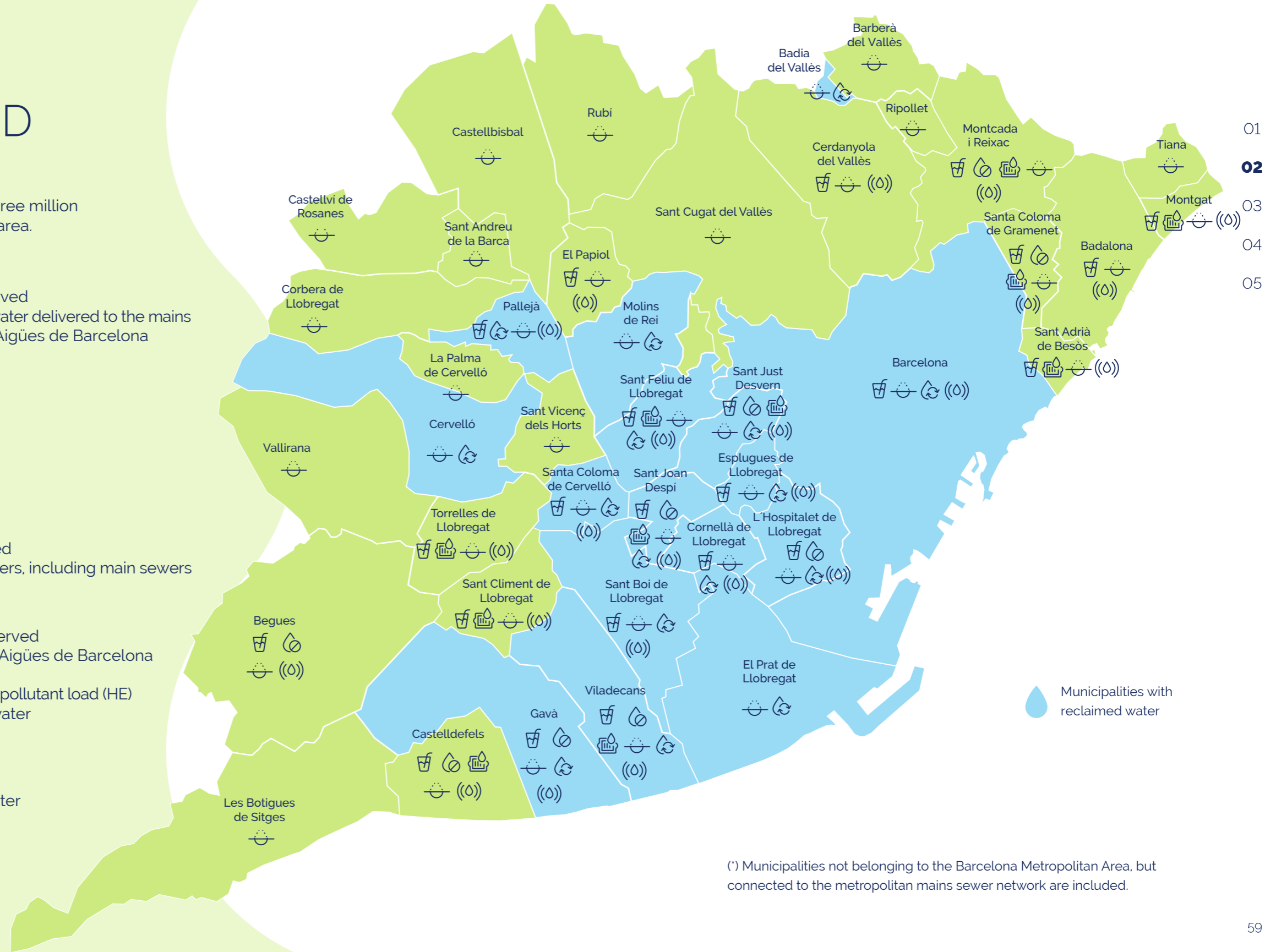
- 01
- 02**
- 03
- 04
- 05



OUR ACTIVITY: 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		<p>23 municipalities</p> <p>2.972.780 residents served</p> <p>186,36 hm³ volume of water delivered to the mains</p> <p>6 DWTPs operated by Aigües de Barcelona</p> <p>4.746,30 km of mains</p> <p>83 tanks</p> <p>73 pumping stations</p> <p>129 regulating valves</p>
Water for non-drinking uses		<p>9 municipalities</p>
Sewerage		<p>11 municipalities</p> <p>453.745 residents served</p> <p>1.302 kilometres of sewers, including main sewers</p>
Treated water		<p>40 municipalities*</p> <p>3.345.695 inhabitants served</p> <p>7 WWTPs operated by Aigües de Barcelona</p> <p>39 pumping stations</p> <p>4.432.414,90 equivalent pollutant load (HE)</p> <p>238,16 hm³ of treated water</p>
Reclaimed water		<p>16 municipalities</p> <p>57,90 hm³ of reused water</p>
Remote metering		<p>23 municipalities</p> <p>81% customers</p>



01
02
03
04
05

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



Efficient water management

In order to adapt the infrastructures of the integrated water cycle and anticipate the consequences of climate change, **we remain committed – as we always have been – to the proper planning, implementation and operation of critical water infrastructures.** Only in this way can the proper management of water resources, continuity of service and resilience of systems be guaranteed.

In recent years, the mix between the water from the Llobregat and Ter basins has been altered, attempting to maximise the use of the sources closest to the metropolitan area. During 2023, considering the drop in reserves in the Ter-Llobregat basin reservoirs, resource exploitation has been carried out in coordination with the ACA and directives for the Ter-Llobregat network to ensure current and future demand is met.

The drought situation decreed in the Llobregat and Ter basins accelerated the activation of a test with an initial contribution to the river of 200 l/s of reclaimed water for collection at the ETAP Sant Joan Despí. This was gradually increased in additional blocks of 200 l/s up to 800 l/s during the period between 22 February and 9 March, the date when the test was concluded. From then on, the contribution of reclaimed water to the river for drinking water use was increased to a maximum of 1,400-1,500 l/s on 5 April and continuously extended throughout 2023.

At the end of 2021, authorisation was received from the authorities to resume the deep recharging of the Llobregat aquifer, taking advantage of surface surpluses from the river which, once treated, can be injected into the aquifer to guarantee its strategic reserves. **In 2023, a total of 538,816 m3 of water has been injected into the Llobregat aquifer.**

It should also be noted that **the Sant Joan Despí DWTP is one of the most resilient drinking water treatment stations in all Europe.** Over the years, it has adapted to the quality of the River Llobregat's water and the successive amendments to the drinking water directives. As a result, the treatment carried out is very extensive. In basic terms, it can be summarised as conventional physical and chemical pretreatment consisting of collection, sand removal, coagulation/settling and sand filtration, and two post-treatments that complement one another. The first is conventional, consisting of oxidation using ozone and filtration using granular activated carbon, while the second is much more complex, consisting of a treatment using ultrafiltration and reverse osmosis membranes followed by remineralisation. The versatility of this treatment has made it possible to deal with many pollution episodes that are appearing increasingly frequently, mainly due to the increase in torrential rains.

In all the DWTP, we would highlight the following improvement projects:

- » Installation and commissioning of the ultrafiltration process for the use of the Rec Comtal at the Besòs DWTP.
- » Construction and commissioning of the Besòs DWTP remineralisation facility using calcite beds to ensure the treatment of up to 300 l/s.
- » Consolidation of the continuous operation of the La Llagosta DWTP, with the aim of increasing the contribution of underground resources from the Besòs aquifer.
- » An electrochlorination facility for the final disinfection of water that will allow the Sant Joan Despí DWTP to have a low-concentration sodium hypochlorite generation facility.
- » Replacement of the 20 activated carbon filters at the Sant Joan Despí DWTP to ensure maximum pollutant retention capacity, given the gradual worsening of the water quality in the Llobregat aquifer.

01

02

03

04

05



Overall, the efficiency of the network – always located at a parameter heavily monitored and controlled by Aigües de Barcelona, having reached reference values in the sector – remains a key aspect, especially in this drought scenario. In this sense, we work to ensure that the water resource is managed in the most responsible way possible. In order to increase the efficiency of the network, Aigües de Barcelona therefore promotes different initiatives:

Rolling out remote metering with smart meters in as part of metropolitan management. This technology makes it possible to have information related to our customers' consumption and use which can subsequently be used to monitor the service.

The T20 quiet mains project: considering that the efficiency of the mains can be affected by breakdowns that can be due to the stress on the network by oscillating pressure fluctuations and sudden flow changes generating fatigue in the pipes, this project aims to reduce pressure fluctuations in the network, improve regulation and attenuate sudden transit. This year, the implementation of the project has increased by 24 percentage points in the total network, covering 62% compared to 38% in 2022.

Optimising the parameterisation and assignment strategy of control points depending on the demand profile and the type of day.

Validation of the functions of a new platform to control closure manoeuvres. This tool allows better control of the elements of the network involved in a manoeuvre.

Distribution network leak search strategy, with the incorporation of continuous searching using helium gas equipment. Thanks to the use of two pieces of helium-based leak detection equipment, continuous preventive inspections are carried out in poorer performing sectors.

Inspection using Xylem's SmartBall technology to search for leaks in large-diameter pipes. This technology allows the detection of leaks and the estimation of the condition of water pipes to reduce the volume of unregistered water and avoid the unnecessary replacement of pipes in good condition.

Pilot test with Pipeminder sensors from Syrinix company to detect leaks and pressure transfers in large-diameter pipes. The aim of this test is to investigate and assess the possibilities of applying this technology in large-diameter pipes and to confirm its reliability. It uses sensors (hydrophones) that record sound and pressure and are in contact with water, which makes it possible to locate both the position of the leaks and the source of the transfers.

Pilot test of Aquarius Spectrum sensors. With the same aim as the previous pilot test, sensors in contact with the water will be installed in a 900 mm diameter pipe running through Cornellà and L'Hospitalet de Llobregat to record sound and locate the position of leaks. If the results are satisfactory, their installation in the worst performing large pipes will be considered.

01
02
 03
 04
 05



More digital
to be more
efficient



Patricia Posadas
Digitisation and
Operational
Excellence Manager

Patricia Posadas, Digitisation and Operational Excellence Manager

« In the metropolitan area of Barcelona we are facing the worst drought experienced in Catalonia since records began more than a century ago. The context demands maximum responsibility and efficiency in managing water and energy resources. For this reason, as we have always done at Aigües de Barcelona, we continue to apply knowledge, innovation and technology to maintain excellence in supplying drinking water to citizens.

At the Control Centre, in our daily task of guaranteeing the continuity and quality of the water supply, we pay particular attention to minimising energy consumption, maximising hydraulic performance and guaranteeing the sanitary quality of the resource we supply.

The development of a digital twin of the transport and distribution network, the automatic learning of AI for controlling and minimising water leaks or the monitoring of the energy performance of propulsion plants and treatment processes are clear examples of the application of technology as a lever for continuous improvement of the supply service. Similarly, the use of renewable energies is already happening, with more than 4,700 m² of photovoltaic solar panels available at our facilities.

Our innovative spirit, determination and commitment ensure the health of the environment around and offer a top-class service to the public. »

01
02
03
04
05



It is clear that the biggest global challenge today is climate change. This is why Aigües de Barcelona wants to focus on respect for the planet and cities, on the resources we use and, above all, on how we use them. This battle of the climate must bring us closer to water efficiency and it is here that **we are committed to digitising operations: to gain time and be more effective.**

Aigües de Barcelona has the Dinapsis Barcelona centre for achieving the company's digital transformation through the intelligent use of data to structure its decision-making, contributing to creating more resilient, sustainable and intelligent cities and to preserving the health of people, the environment and cities.

Aigües de Barcelona's Dinapsis has an operational hub made up of a planning centre, a pool of experts intended to make technical decisions in a centralised way, a control centre, a suite of digital services and a space for co-creation and alliances aimed at promoting innovation to generate future solutions.

In short, Dinapsis is a **strategic commitment to promoting digital transformation by offering cooperation and innovative solutions to administrations, industries and the public** to achieve more sustainable territories on the way to a complete green transition.



01
02
03
04
05



Reclaimed water: the antidote to drought

Efficiency, prevention, savings and reuse are the main strategies for adaptation to the climate and environmental emergency. In the current acute drought scenario, we focus our efforts on reusing water, which is why we make generating and supplying reclaimed water a high priority. We want it to be a fully consolidated alternative in the short term.

In fact, during 2023 the volume of reclaimed water in the metropolitan area has increased by 15.1%. Its main uses are environmental, agricultural and recreational.



of treated water



of reclaimed water

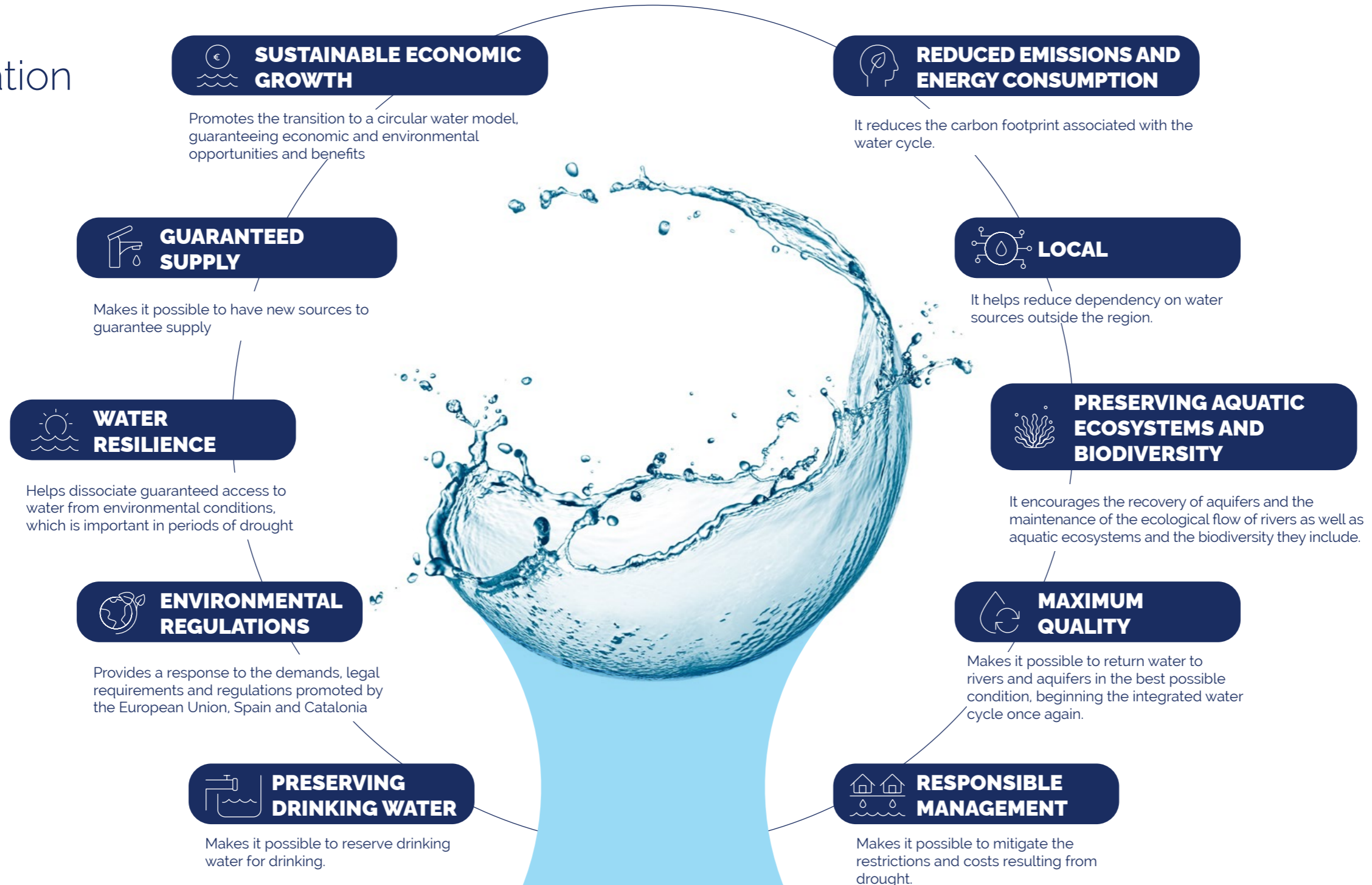
Uses of reused water (m³)	2021	2022	2023
Environmental	32,939,513	45,046,355	46,194,959
of which, for pre-potable use *	0	290,000	35,848,601
Agriculture	4,897,219	5,115,499	11,566,196
Leisure	152,065	139,064	133,669
Urban (tanker trucks)	0	0	4,280
Total	37,988,797	50,300,918	57,899,104

(*) It should be noted that, within environmental use, 77.6% has been used as pre-potable water discharged into the River Llobregat to be subsequently treated at the SJD WWTP. This volume of water has accounted for 25% of the water used to supply the metropolitan area.

01
02
03
04
05



Water reclamation



- 01
- 02
- 03
- 04
- 05



The following initiatives are being promoted with a view to increasing the use of alternative water resources, especially reclaimed water. The **aim is to improve local water resilience, reduce the stress on natural water resources, increase sustainability and ensure drinking water supply and the closure of the water cycle:**

RECLAIMED AT SANT CUGAT AND CERDANYOLA

The Draft Study of Alternatives and Construction Plan for collecting reclaimed water at the Riu Sec WWTP-WRS in Sabadell and supplying the municipality of Sant Cugat del Vallès, Cerdanyola del Vallès, Urban Consortium of the Cerdanyola del Vallès management centre and the Autonomous University of Barcelona, commissioned by the AMB in December 2022, tendered at the beginning of 2023 and awarded at the end of June. In 2023, the study of alternatives was carried out and validated with the AMB, and the drafting of the construction plan for the adopted solution began. Its completion is expected in May in 2024.

MOLINS DE REI WETLAND SUPPLY

Forming part of the Connection of the Sant Feliu de Llobregat WWTP reclaimed water network to the Molins de Rei wetland, also commissioned by the AMB in December 2022, this has carried out the environmental impact study for reclaimed water from the Sant Feliu WWTP in the Llobregat aquifer. An analysis of alternatives has been carried out and the most suitable one has been validated.

ZONA FRANCA MAINS NETWORK

The drafting part of the Drafting of the Study of Alternatives and the Construction Project for the supply of reclaimed water from the advanced tertiary treatment of the Prat de Llobregat WRS to the industries of the Zona Franca and Pratenc industrial estates and homes and services at the La Marina del Prat Vermell estate was put out to tender and the contract awarded at the end of 2023. Drafting began at the beginning of 2024.

IMPROVEMENT OF TERTIARY TREATMENT AT THE SANT FELIU WWTP

The project Drafting the construction plan for the renovation of tertiary treatment at the Sant Feliu de Llobregat WWTP was commissioned by the AMB in December 2022. The different treatment improvement alternatives were studied during 2023. This project has also been included in the measures forming part of Appendix II of the Catalan Extraordinary Drought Measures Act. A draft of the agreed solution is underway and implementation is expected to begin in 2024.

In addition, considering the strategic importance of reclaimed water in the metropolitan area in order to provide more water resilience, in December 2022 the AMB commissioned the drafting of the **Sectoral Master Plan for Reclaimed Water**. This plan, developed throughout 2023 with the aim of handing it over to the AMB this year, has

involved the participation of 17 metropolitan local councils (plus Sabadell), 64 companies from the area's most important industrial centres, and other organisations like the Port of Barcelona, Josep Tarradellas-El Prat Barcelona Airport, the Baix Llobregat Agricultural Park, the agricultural cooperatives of Gavà and Viladecans, the

Sant Isidre Catalan Agricultural Institute, the Llobregat Delta Community of Water Users, the Cubeta de Sant Andreu Community of Users, the Autonomous University of Barcelona, Mercabarna and the consortiums of Zona Franca del Besòs, Besòs-Tordera and the Cerdanyola Management Centre, among others. All participants have agreed on potential demand of around 175 hm³/year.

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



Managed aquifer recharge

Groundwater is a **strategic water resource** and managed recharge measures are therefore being carried out to maintain it at optimum quantity and quality.

One of these measures is the injection of reclaimed water from the **Baix Llobregat WRS** into the **hydraulic barrier of wells against saline intrusion** between Barcelona and El Prat de Llobregat. During 2023, 1,989,592 m³ was injected into this hydraulic barrier, 58.8% more than the water injected in 2022 (1,252,410 m³).

Another measure **recharging with partially treated surface water from the River Llobregat**, which is carried out in well 18 at the **Sant Joan Despí DWTP**. During 2023, **589,760 m³** was injected into this well, increasing the water injected in 2022 (538,816 m³) by 9.5%.

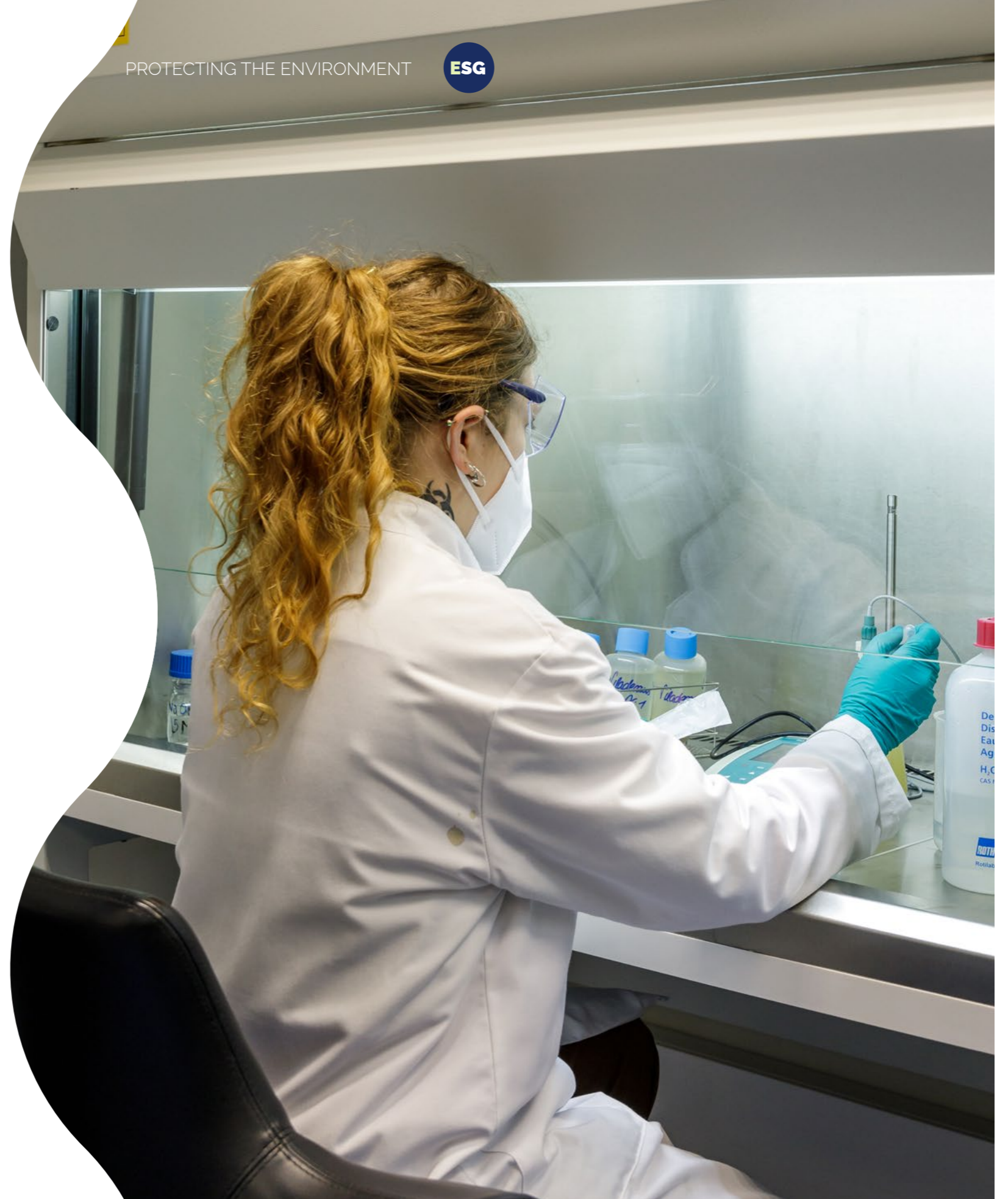


- 01
- 02**
- 03
- 04
- 05



QUALITY CONTROL FOR WATER WITH TOP-LEVEL GUARANTEES

ESG





Marta Ganzer, head of Water Quality

01

02

03

04

05

« Aigües de Barcelona has always been at the forefront of preventive water safety management and was a pioneer in implementing what are known as "water safety plans" in 2010, with the first ISO 22000 certification in Spain.

Maintaining excellence in drinking water quality – a core priority for the company – involves an additional challenge in the climate crisis scenario: for example, it is important to adapt water safety plans in the current drought context, which reduces the availability of water resources, leading to considerable effects and the deterioration of their quality. In this regard, work is being done to develop Climate Resilient-Water Safety Plans (CR-WSP) with the aim of increasing resilience to the effects of climate change.

To maximise the use of available resources and guarantee demand is met, the most

crucial and sustainable measures in the future are the use of reclaimed water and the enhancement of aquifer recharge: two lines of action where Aigües de Barcelona is working hard. This last measure allows a simultaneous improvement in the quality and preservation of groundwater reserves, which are an indispensable source for drinking water supply.

As a result, it is necessary to make an additional effort in the analytical monitoring of water resulting from the new water resources management strategy in order to guarantee the water supply that continues to comply with the maximum health guarantees. In this respect, the potential and innovation capacity of our laboratory allows routine monitoring, not only of all regulatory parameters, but also of an extensive list of emerging compounds and pathogens, allowing for a comprehensive assessment of new risks (pharmaceuticals, drugs, pollutants of industrial origin, viruses and so on). »

Marta Ganzer
Head of
Water Quality



The quality of drinking water is governed by the same community regulations in all EU countries: Directive (EU) 2020/2184. This regulation is based on the recommendations of the WHO and has been transposed into Spanish legislation this year 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.

Our laboratory has a **team of water tasting specialists – unique in Spain and one of very few in the world – who carry out specific studies on the taste and smell** the water to check and improve it.

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. Aigües de Barcelona was a pioneer in 2009 in obtaining this certification for water supply.

Significant water quality figures

Level of compliance for parameters relevant to health (%)	2021	2022	2023
Compliance with parameters relevant to health	100	100	100

Level of compliance with indicator parameters (without health impact) (%)	2021	2022	2023
Physical and chemical water quality: compliant with physical and chemical targets/ total physical and chemical targets for water quality control · (100)	99.99	99.99	99.94
Microbiological water quality: compliant with microbiological targets/ total microbiological targets for water quality control · (100)	99.79	99.77	99.77

Checks carried out	2021	2022	2023
Distribution and transport network (laboratory)	150,955	136,085	115,304
Distribution and transport network (inline equipment)	270,582	277,778	266,995
Total distribution and transport network	421,537	413,863	382,299
Treatment (WWTP)	97,108	99,759	103,120
Llobregat basin	98,667	94,435	96,819
Number of inline analysers in the network	219	219	225

01
02
03
04
05



Safe, healthy water: most important measures

During 2023, a whole series of measures started the previous year have been maintained. The aim is firstly to provide the company with greater resilience in the current drought context and, secondly, to contribute new resources to the system.



- **Re-establishment of the incorporation of reclaimed water produced at the Baix Llobregat WWTP into the River Llobregat** for subsequent drinking water treatment after it is mixed with the water flowing in the river. This is the **first European experience of indirect potable reuse (IPR) of reclaimed water**, which had been tested in 2019 as a pilot project and which, in the current drought context, has been established during 2023. This practice involves exhaustive checks and characterisation of the reclaimed water produced, its influence on the water in the River Llobregat and intensive monitoring of the water collected at the Sant Joan Despí DWTP, as well as of the quality of the water it produces. Hundreds of regulated and unregulated compounds are monitored and the data is evaluated in a joint technical working group with the ACA, the AMB and the Department of Health of the Government of Catalonia.

- **Health authorisation for the water of the Rec Comtal and its incorporation as an additional resource at the Besòs DWTP.** We maintain systematic control of this resource.

- **Commissioning of the La Llagosta DWTP** with a reassessment of the quality of the water produced and the inclusion of the facility in ISO 22000 certification.

- **Improvements to provide greater resilience at the Sant Joan Despí DWTP**, such as the construction of a new pipeline that allows well water to be taken directly for carbon filtration, preventing the formation of bromates in ozonation.

- **Feasibility study for improving the quality of the water produced at the Estrella 2 DWTP**, through the installation of filtration with GAC (Granular Activated Carbon) to reduce pesticide concentration until the planned new DWTP is available.



01

02

03

04

05



Adaptation to the European Drinking Water Directive and the new RD 3/2023

In December 2020, the new European Drinking Water Quality Directive (EU) 2020/2184 was approved, transposed into Spanish law in January 2023 through Royal Decree 3/2023, of 10 January, establishing the technical and health criteria for the quality, control and supply of drinking water.

Aigües de Barcelona has been working for years on the implementation of the various new demands of the Directive before it came into force and this year it has focused on implementing the additional requirements of the new RD 3/2023.

We have also continued with **systematic checks on the various new regulated compounds**, including those for which the legal date for monitoring has not yet been reached. In addition, during 2023, new compounds governed only by RD 3/2023 have been submitted for ISO 17025 accreditation by the National Accreditation Body (ENAC).

Meanwhile, **the company's website has been updated** to include the new public information requirements laid down by RD 3/2023, emphasising water quality data and the company's drinking water supply infrastructure.

In order to **adapt the treatment infrastructures to the new regulatory requirements**, the potassium permanganate dosing system has been launched in pretreatment at the Sant Joan Despí DWTP and construction work has begun on the new Estrelles DWTP to ensure that the limits set in the Directive and the RD for PFAs (perfluoroalkyl substances) can be met with complete safety, along with the parametric value the new RD has reduced for some pesticides.

Sanitation Safety Plans for treatment (reclaimed water)

Sanitation Safety Plans (SSPs) are a new health risk management model promoted by the WHO for sanitation: they can be considered as a translation of the Water Safety Plans already implemented and fully consolidated for waters for human consumption.

The entry into force (June 2023) of EU Regulation 2020/741 regarding the minimum requirements for water reuse forces operators to draw up a risk management plan for reclaimed water for agricultural use in line with the measures in Appendix II of the same regulations.

The three WWTPs in the Barcelona Metropolitan Area with water reclamation facilities, including use for agricultural irrigation (Baix Llobregat, Gavà-Viladecans and Sant Feliu), have implemented a risk management plan for the reclaimed water or an SSP specifically for this use, already been presented to the competent authorities (AMB). In addition, the water reclaimed at the Baix Llobregat WRS is also used for drinking water and as a salt intrusion barrier. For this reason it also has water risk management plans for these two other uses.

The implementation of the SSPs is intended to contribute to consolidating the supply of reclaimed water, achieving complete health and environmental safety for its different uses.

01
02
03
04
05



Assessment of microplastic levels in water

During 2023, the experimental work corresponding to the Industrial Doctorate project on this subject has been completed. New monitoring campaigns have been carried out in the River Llobregat, the Sant Joan Despí DWTP and the distribution network using the new validated methodology (pyrolysis coupled with gas chromatography with mass spectrometry, a technique that allows the mass/concentration of each type of plastic to be quantified).

In this same area this year, the experimental part of the project corresponding to Aigües de Barcelona, in collaboration with the ISGlobal research centre, to assess the effect on the population of the possible ingestion of nano- and microplastics in different types of water has been completed. As well as analysing the water consumed, it involves the analysis of clinical samples from the volunteers taking part in the study.



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



TOWARDS FULL CLIMATE NEUTRALITY



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

The climate emergency is really happening and the Mediterranean region is one of the most affected areas of the planet. It is estimated that the increase in temperature in this area in the coming years will be 20% higher than the average for the rest of the planet. This scenario **forces us to rethink our management, which needs to be equipped with more sustainable, resilient measures and resources.**



In 2023, Aigües de Barcelona has made a commitment to align the reduction targets of its climate neutrality route map with the Science-Based Targets Initiative and its Net-Zero Standard.

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

- To achieve net-zero GHG emissions along the value chain by 2050.
- In 2030, to reduce the absolute emissions of scope 1+2 GHGs by 51.4% compared to the base year 2019.
- In 2030, to reduce absolute scope 3 GHG emissions by 46.2% compared to the 2019 base year.

Aigües de Barcelona's carbon footprint in 2023 was **96,661,43 tonnes of CO₂ equivalent** and has been audited in accordance with ISO 14064 and the GHG Protocol.

The company has even won **international awards this year for its dedication and effort in climate action:**

- Aigües de Barcelona has been recognised by the *Financial Times* and the Statista platform as **one of the 500 companies in the European Union and the United Kingdom that has most reduced its scope 1 and 2 greenhouse gas emissions** over the last five years. The company has entered the **Europe's Climate Leaders 2023** ranking, occupying position number 300 on the list.

15,342.08 t CO₂ eq avoided thanks to the injection of renewable energy into the grid and waste recycling and recovery (e.g. sludge disposal in agriculture).

List of emissions by GHG Protocol classification

Total Scope 1+2+3, **96,661.43** t CO₂ - eq

Scope 1

14,487.20
t CO₂ - eq

Scope 2

68.58
t CO₂ - eq

Scope 3

82,105.65
t CO₂ - eq

Direct emissions

Combustion in stationary sources	3,051.59
Combustion in mobile sources (own transport)	237.41
From the WWTP process	10,948.41
Refrigerant leaks	249.79

Indirect emissions from energy acquired

- Electricity consumption (emissions due to energy without GdO) *

(*) According to the market-based method.

Other indirect emissions

Cat 1	Purchase of reagents	19,932.25
	Purchase of water for supply	2,859.95
	Other goods and services	21,065.13
Cat 2	Expansion and renovation of the supply pipe network	5,779.07
	Other investments	7,555.36
Cat 3	Fuel production (upstream)	1,812.07
	Electricity production and electricity network losses (upstream)	5,586.96
Cat 4	Transport of reagents	702.28
Cat 5	Waste treatment	15,546.65
Cat 6	Business trips	59.44
Cat 7	Journeys to and from work	1,206.49

GHG Protocol Optional Emissions (Waste transport, Effluent emission from WWTPs) **16,297.89** t CO₂ - eq

Biogenic emissions* **15,047.25** t CO₂ - eq

(*) CO₂ from the natural carbon cycle (burning biogas generated in the anaerobic sludge digestion process).

01
02
03
04
05



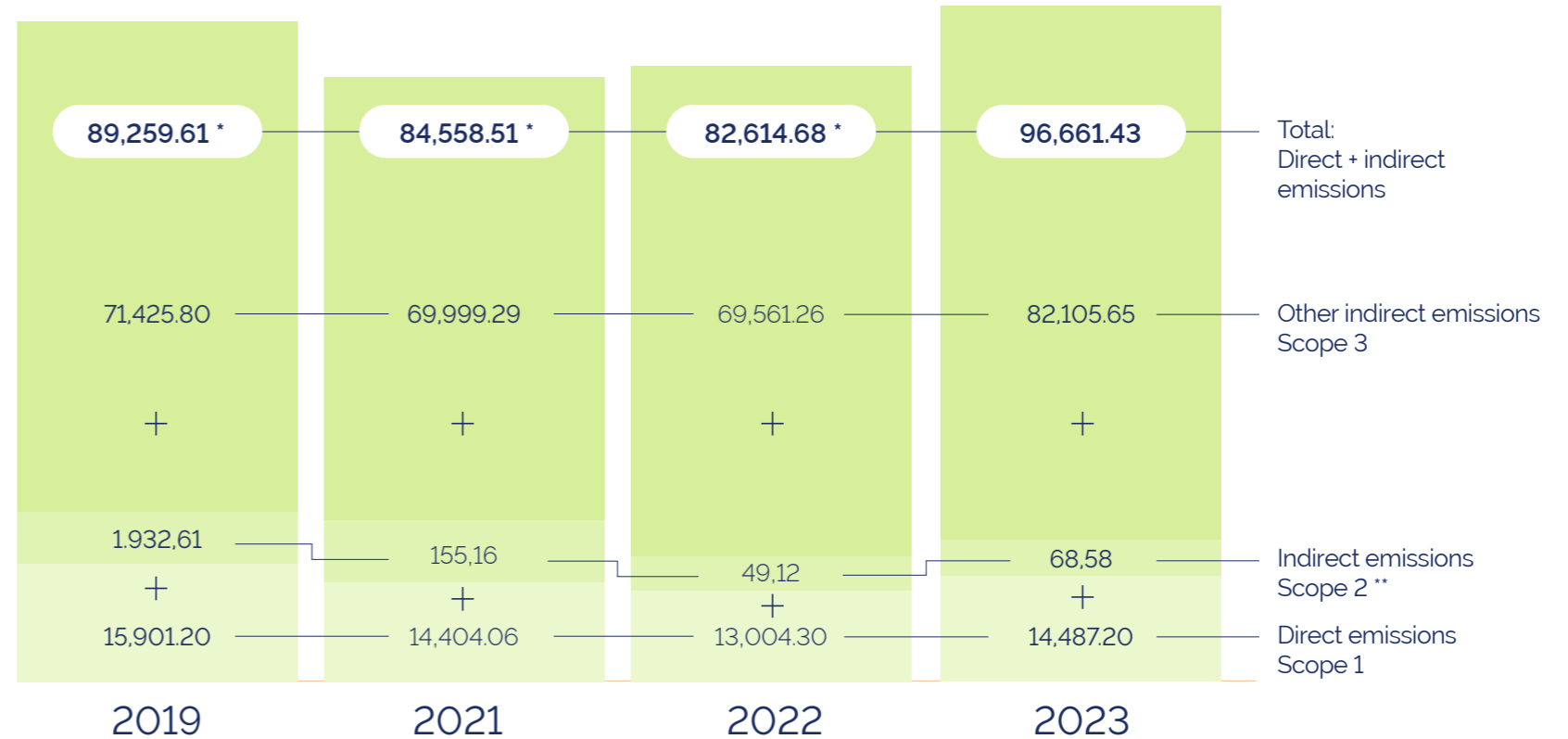
Climate neutrality: route map

The route map to neutrality sets an annual emissions reduction target of 5% (an internal target above that required by SBTi). In the period 2019-2023 **the reduction target has been achieved for Scopes 1 and 2, where the company has greater direct control, resulting in a 18.38% 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 14.95% in the same period, with a pronounced increase (18.03%) during the last year.

Since 2022, **total emissions have increased by 17.00% due to the drought situation,** which makes us more dependent on alternative water resources and more advanced treatment processes, such as the use of desalinated water and reclaimed water or the bringing into operation of new facilities and wells which had not been operational in recent years.

It should be highlighted, however, that most of this increase has occurred to deal with the drought, while emissions from ordinary activities remain stable. Among the adaptations that have had to be made, the extraordinary renewal of the granular activated carbon at the Sant Joan Despí DWTP is most important (4.51%). Along the same lines, extraordinary investments and works have increased, which have meant an increase of 2.66% of the total footprint.

Carbon footprint (tonnes CO₂)



01
02
03
04
05

(*) In the process of continuous improvement of the inventory of greenhouse gases, new categories and other improvements have been incorporated that require a review and recalculation of the footprint up to the base year 2019 in order to evaluate its development. The confirmed values in the 2022 report were 78,418.1 t CO₂ eq in 2022, 77,552.3 t CO₂ eq in 2021 and 87,332.8 t CO₂ eq in 2019, but these have been recalculated incorporating improvements in accuracy of the calculation of the different categories in Scope 3, and in the process emissions from wastewater treatment plants (WWTPs) in Scope 1.

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

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.



Reducing emissions: key projects

Aigües de Barcelona is working in parallel on different lines of action to achieve short- and long-term decarbonisation targets

Reducing direct emissions:

- **Emissions of nitrous oxide in purification processes:** emissions of nitrous oxide (N₂O) generated in purification processes are a key point of direct emissions (Scope 1). Through the **NITROUS innovation project**, funded by Aigües de Barcelona, with the participation of CETAQUA and the universities, the generation of this gas, which has high potential for global warming, has been monitored to define operational routes that allow its generation to be predicted and reduced.
- **Detection and reduction of methane leaks:** methane is also a gas with high global warming potential (27 times greater than CO₂, IPCC AR6, 2021). Uncontrolled methane leaks are therefore another important aspect of the company's carbon footprint. In 2023, Aigües de Barcelona launched the **MEDAR project**, which seeks to use innovative solutions to identify and quantify the uncontrolled emission of this gas in WWTPs that include anaerobic sludge digestion processes, so it can be reduced.

Reducing indirect emissions:

- **Climate Action Hub:** Given that Scope 3 indirect emissions account for 88% of GHG emissions, reducing emissions in the company's value chain is key to achieving its decarbonisation goals. The Hub seeks to offer a working framework that allows progress in quantifying and reducing emissions in the Aigües de Barcelona value chain.
- **Sustainable works:** the emissions associated with works and pipe replacement account for nearly 12% of Aigües de Barcelona's footprint. In 2022, the inclusion of this impact category began through estimates based on a combination of economic criteria and technical parameters based on life-cycle analysis. Starting in 2023, we are working, together with the ITEC (Institute of Construction Technology of Catalonia), to update the data bank to include environmental impact parameters in preparing projects. This update will make it possible to calculate the environmental impact of Aigües de Barcelona's main works, including that caused by construction materials, emissions specific to the works, waste generated, etc.



Energy transition

01
02
03
04
05

Efficient, renewable energy

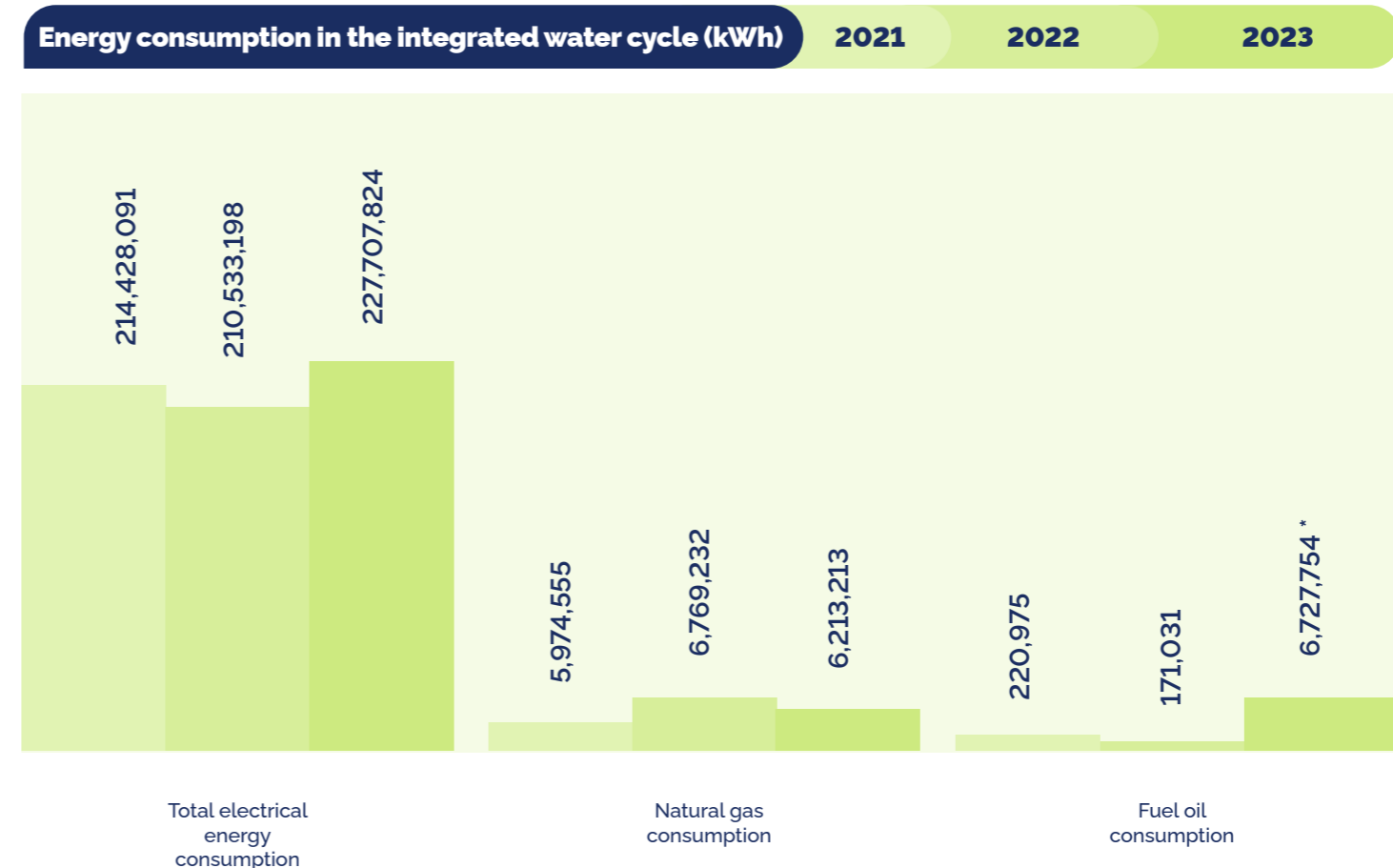
One of the priority paths to **decarbonising our operations is energy transition. To achieve this, we promote initiatives aimed at improving energy efficiency and we maintain an active commitment to increase renewable electricity generation at our facilities**, making them more energy self-sufficient. At the same time, through the purchase of renewable electricity with guarantees of origin, we ensure that the electricity we purchase from the grid comes from renewable sources to reduce our impact on the environment.

In the energy field, Aigües de Barcelona therefore works both in the focus of energy efficiency in all processes and facilities and in the field of the use of renewable energies.

It should be noted that, since 2011, **the continuous improvement of energy efficiency has been supported, in accordance with ISO 50001 standards, by various initiatives carried out in all areas of the company.**

The most important measures carried out at the Aigües de Barcelona facilities during 2023 involving improvements in energy efficiency are the following:

- Improving the propulsion system at the Bac de Roda WWPS.
- Renewing the generators at the Guinardera I power station.
- Replacing the diffuser membranes at the Gavà-Viladecans WWTP.
- Improving the energy efficiency of the transport network by installing remote control equipment.
- Comprehensively renewing the Cerdanyola power station.



(*) The increase in consumption compared to previous years is due to the commissioning of an emergency installation for pumping reclaimed water for drinking water use, given the drought situation.



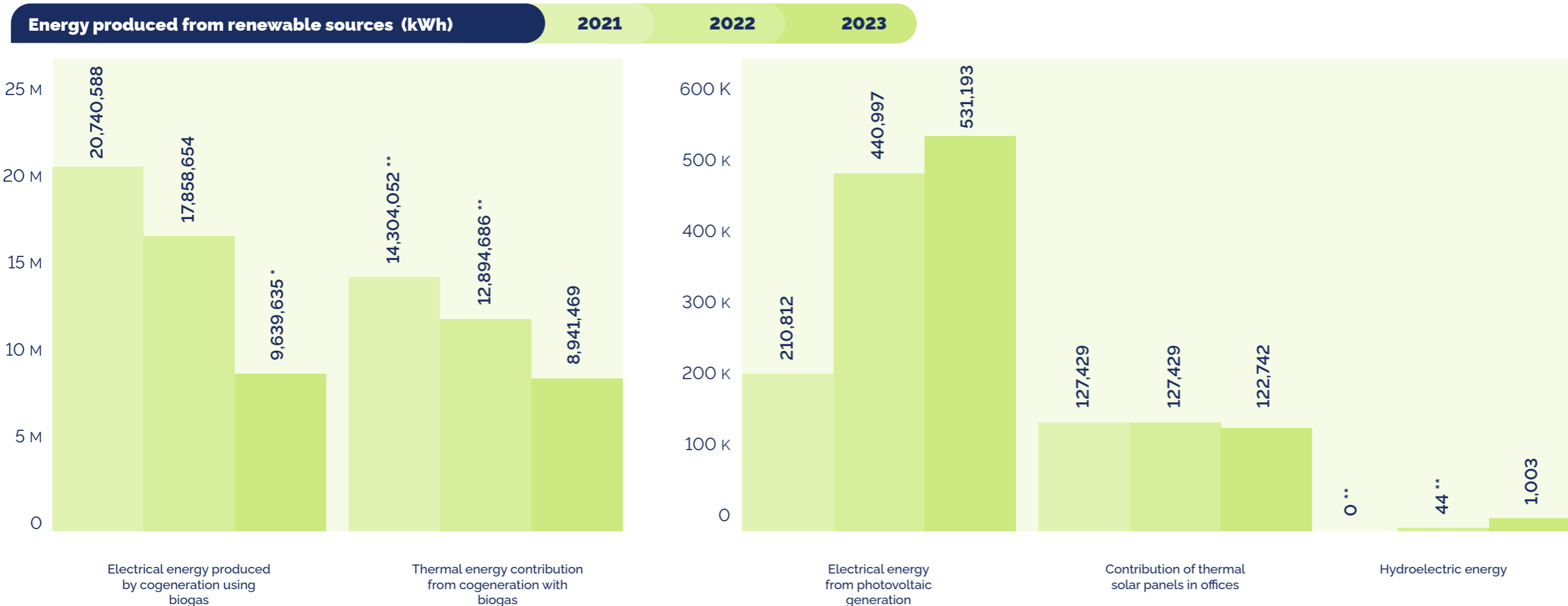
With the aim of increasing the production of renewable energy and energy self-sufficiency and reducing dependence on fossil fuels, a **plan was drawn up in 2020 to increase opportunities for the generation of photovoltaic energy**, with a total of 22 installations planned in five years generating 10.4 GWh/year.

This plan was implemented in 2023 with the **commissioning of three new photovoltaic generation facilities for our own consumption**. In particular, this involves two tanks in the supply network and the roof of a building at the Sant Joan Despi DWTP.

There is currently **a total of 13 renewable energy production facilities**. Specifically, three Ecofactories have cogeneration using biogas (one of these is for self-consumption while 100% of the power generated by the others is sold). There are also ten photovoltaic energy generation points at different Aigües de Barcelona facilities (nine are for self-consumption and only one, at the Sant Joan Despi DWTP, which was launched in 2013, is 100% for energy sale).

In addition, a new cogeneration motor has been installed at the Baix Llobregat WWTP to use biogas. It is much better suited to the volumes produced. This initiative makes it possible to reduce the outages of the current motor, cutting losses and inefficiencies, so that the generation of thermal and electrical energy is guaranteed and optimised continuously 24 hours a day (expected to be put into operation during 2024).

01
02
03
04
05



(*) During the first five months of the year, it was not possible to work with cogeneration at the Baix Llobregat Ecofactory, which explains the reduction in the contribution of thermal energy with biogas.
(**) Unaudited historical data, as this is a new indicator first reported in 2023.

Capture and involvement

At Aigües de Barcelona, we are more committed than ever to promoting education and involvement concerning the climate. **We work to exercise an active leadership role, remaining open to the ecosystem and promoting climate commitment that underpins action working towards sustainable models.** Our care for the climate, then, is clear both at organisational and regional level.

The **Aigües de Barcelona Climate Action Hub, set up in 2021, consists of 65 organisations.** At the same time, publicity continues and the option of new members joining is kept open in order to increase the involvement of agents and, as a result, the impact of the resulting measures.



Alongside all the measures carried out in the Hub, a **web platform** has been developed that operates as a **virtual work environment where multidirectional cooperation is encouraged**, as members can interact more efficiently and effectively with other Hub entities and with the Hub itself, **promote exchanges of ideas and resources, and create synergies between them.**

This year has been exceptional in terms of growth and commitment. Today, the Hub is a community of 65 organisations, each playing an essential role in building a more sustainable future.

How mature is the Hub today?

59% of the entities are newcomers; in other words, companies that have not yet started to calculate their GHG footprint.

27% of organisations are aware; that is to say, they calculate their global GHG footprint but not specifically by product or service.

3% of entities are committed, which means they calculate their specific GHG footprint.

11% of entities are leaders, which, as well as calculating their specific GHG footprint by product or service, also have an emissions reduction plan.

01
02
03
04
05



A team commitment

Aigües de Barcelona **promotes the training, awareness-raising and engagement of its workers concerning the climate.** The aim is that the job everyone does is based on the central idea of the fair green transition.

During 2023 we implemented the following measures:

- **"Understanding to Act for the Climate" workshops:** 298 workers have taken part in these virtual workshops between October 2021 and December 2023.
- **Climate zoom:** with the aim of publicising pieces of climate knowledge on important topics and achievements to workers. A total of 331 have already attended the Carbon Footprint, Water Footprint and The Routemap towards Climate Neutrality zooms.
- **ABctua!:** a pilot project established in 2023 based on the CONNECTIO programme by Barcelona Activa, an agency of Barcelona City Council. It consists of a mobile app to promote commitment to the climate, allowing working people to deepen their knowledge of the real climate impact of the individual measures they generate, as well as the measures to mitigate it. 150 people are involved.

Climate engagement

We work to promote training, awareness-raising and climate engagement all around us. Public awareness of the climate emergency is fundamental and we fulfil this purpose through:

"We Act for the Climate" workshops: a cycle of workshops open to the public, designed with the aim of raising awareness of the importance of dealing with the climate emergency context, including best practices linked to sustainable water, climate change and how to deal with it, and energy and the circular economy. Eight workshops have been held in 2023 in different municipalities in the metropolitan area.

Operation Water travelling exhibition in different municipalities to spread knowledge and raise awareness about sustainable water use. It focuses on four themes: "Water for everyone", "The urban water cycle", "How does water get dirty?" and "How much water do you consume?". In 2023 it has been presented in 15 municipalities in the metropolitan area.

Other cooperation exercises with the ecosystem to promote and encourage climate engagement in the region have been:

- **Barcelona Activa Challenge** How could we promote the sustainability of workers personal habits?
- **iFest 2023**, organised by the Government of Catalonia, where we launched the challenge "How can we reduce water consumption and ensure a good supply in all areas to deal with the drought?".
- We promote **networking and knowledge exchange** with other utilities by opening up internationally.
- **BiObserva cafes.** Six monographic sessions have been held during the year to report on different experiences (incidents with animals, NBSs, etc).
- **Reclaimed water awareness – Manual Thinking.** Establishment of a working space to raise awareness of climate change and the water emergency.
- **Reclaimed water awareness – REGREEN:** a pilot project intended to demonstrate the potential of using reclaimed water for hydroponic agriculture in an urban environment.



WATER FOOTPRINT



We work to reduce the region's 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

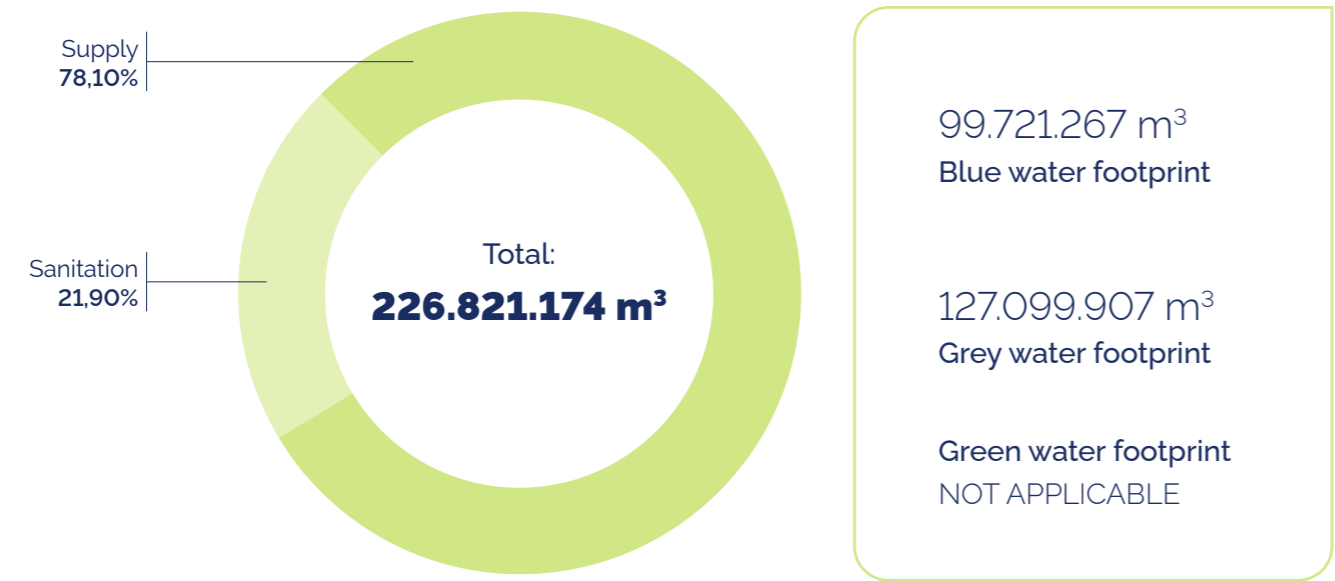
Related to the indirect water consumption of the value chain. It includes, among other things, the water consumed to produce energy, the chemical reagents consumed in the facilities and the waste generated.

Following methodology Water Footprint Network, we distinguish these categories

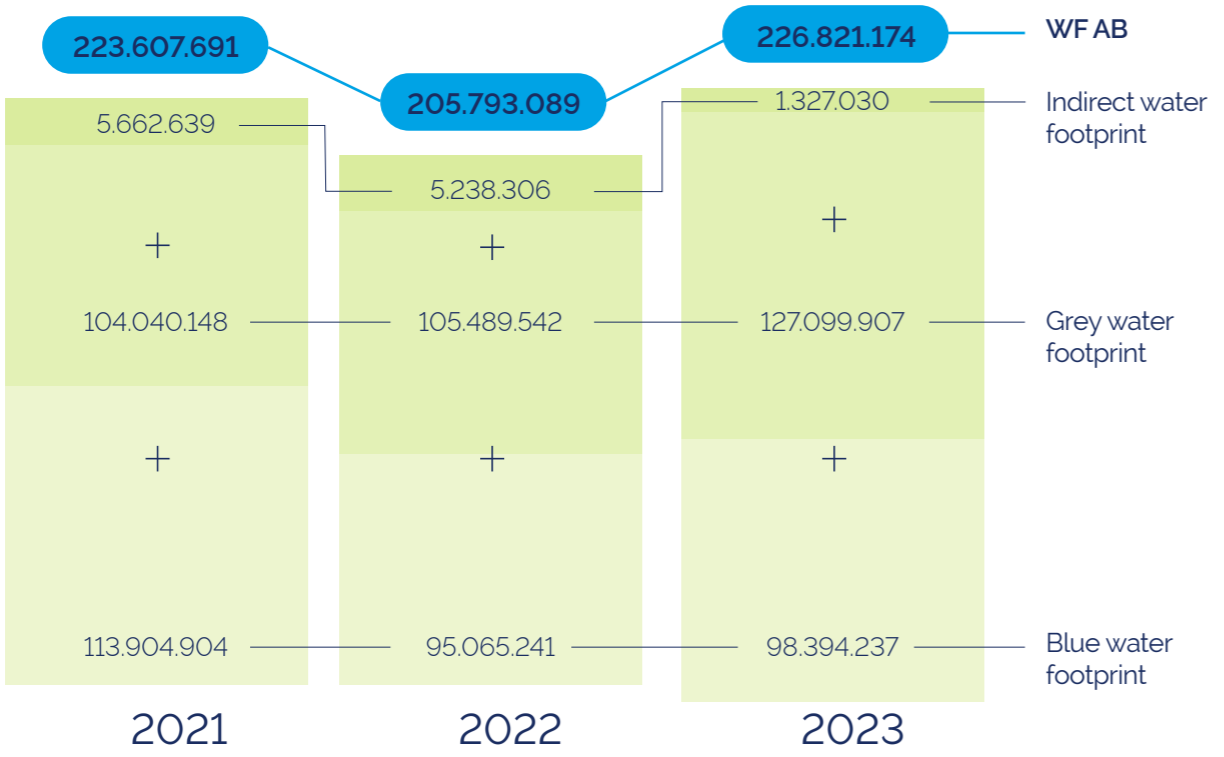
- 01
- 02**
- 03
- 04
- 05



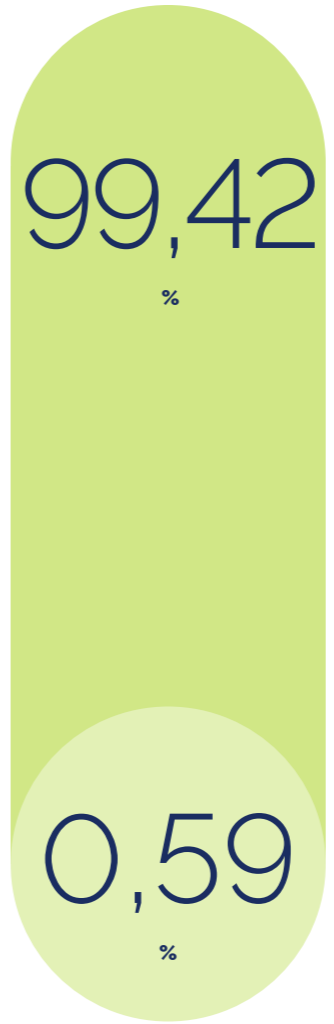
Water footprint



The water footprint has increased on the previous year because of a rise in the direct grey footprint as a result of slight changes to the quality of discharges from the Montcada WWTP (into the river) and the Baix Llobregat WWTP (for ecological maintenance, pre-potable use and saline intrusion). However, it must be highlighted that this year 46.2 hm³ have been saved in the blue water footprint thanks to the environmental use of reclaimed water, together with 11.7 hm³ through the use of reclaimed water in irrigation.



Direct water footprint
225.494.143,37 m³



Indirect water footprint
1.327.030,16 m³

Regional Water Footprint

In 2023, Aigües de Barcelona has developed the **Regional Water Footprint (WF) project** together with Cetaqua, the Water Technology Centre and the Gavà, Sant Adrià de Besòs and L'Hospitalet de Llobregat municipal councils. The project has made it possible to **develop a pioneering methodology to assess a municipality's water footprint.**

This methodology, which is our own, based on the Water Footprint Network standard, assesses the different uses of water in the municipality (domestic, agricultural, commercial, industrial and municipal). The project has made it possible to highlight measures currently carried out by the councils and to identify ways to reduce the water footprint in the municipalities, such as the use of groundwater or the use of reclaimed water.

The study showed highly variable results depending on the type of municipality. Domestic consumption accounts for **72% of L'Hospitalet de Llobregat's WF**, while only **33.9% of Sant Adrià's WF** and **30.9% of Gavà's WF**. In the latter municipality, 54.1% of the footprint is the result of agricultural activity. In the case of Sant Adrià and L'Hospitalet, it has been determined that greater use of groundwater for irrigation in green and municipal areas could lead to a 2-3% reduction in their WF. As for Gavà, it is crucial to promote the deployment of reclaimed water for agricultural irrigation and water green areas, as this could cut its total WF by almost 11%.

01
02
03
04
05



CIRCULAR ECONOMY

ESG

The circular economy, which allows us to **minimise resource consumption and reduce the impacts on the environment** is another key strategy in Aigües de Barcelona's climate action.



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



In 2023 the company has recovered 97.04% of the waste it manages in WWTPs and 65.73% of the waste managed in DWTPs.

100% of the sludge produced in our WWTPs was recovered in 2023.

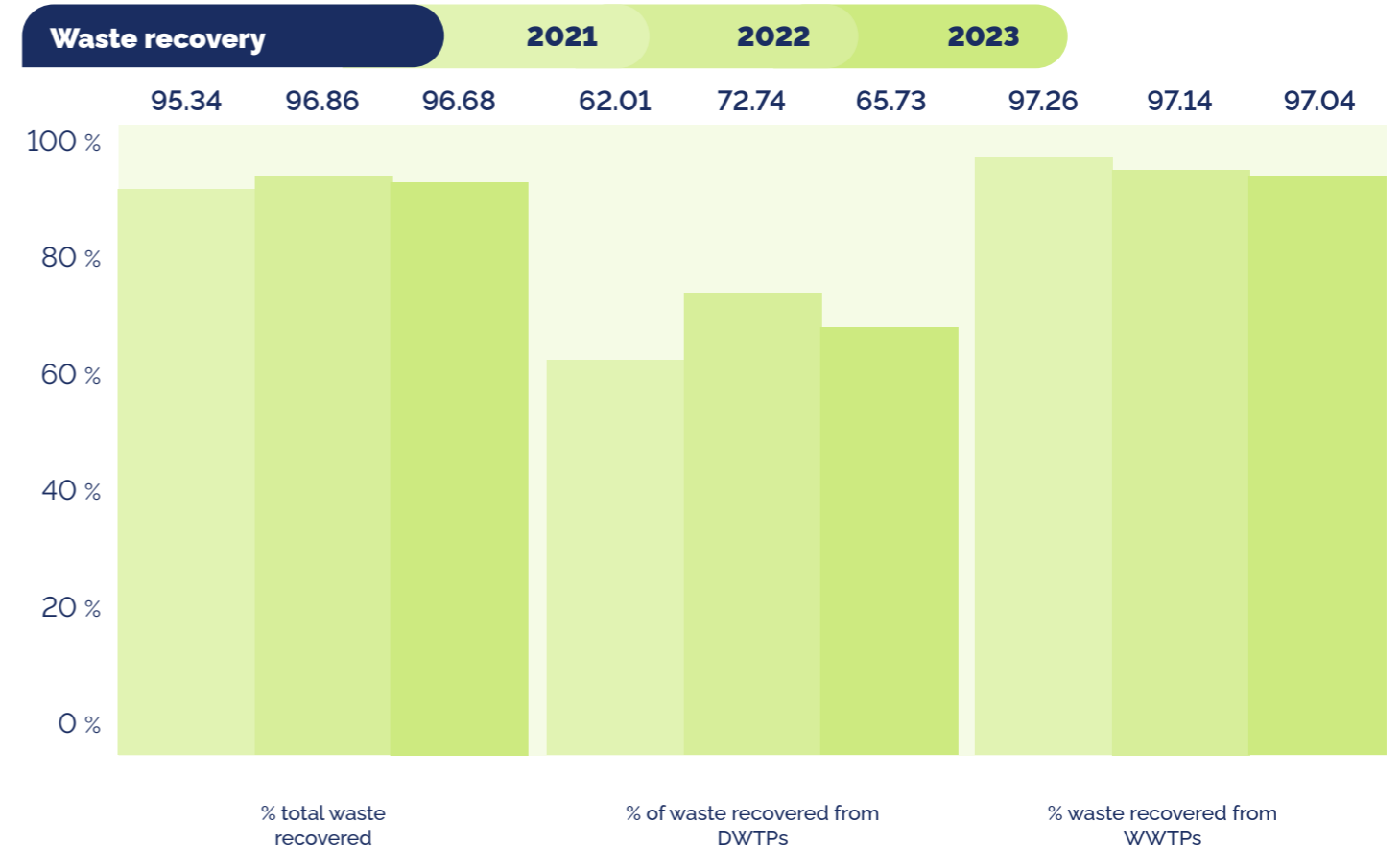
As a company committed to sustainability, we prioritise the optimisation of all the resources necessary to carry on our activity and give a second use to waste that can become an energy resource with less impact.

As well as working to minimise waste generation and to recover waste, we focus on reuse, with a dual aim: to cut the volume of waste managed and to reduce the consumption of non-renewable resources.

All the dehydrated sludge generated in the metropolitan area WWTPs is taken to undergo recovery processes. These processes are direct agricultural application for digested sludge (Baix Llobregat, Gavà-Viladecans and Sant Feliu facilities) and composting and biomethanisation in the case of undigested sludge (Besòs facility).

Only when episodes of metal contamination occur, altering the sludge's suitability for direct agricultural application/composting at any of these facilities, does its final destination become controlled storage/grey composting.

01
02
03
04
05





Ecofactories: waste circularity

One of key strategies is to **convert WWTPs (wastewater treatment plants) into Ecofactories by applying the principles of the circular economy.**

This means achieving energy self-sufficient facilities that transform waste into products, integrating them into their social and natural environment.

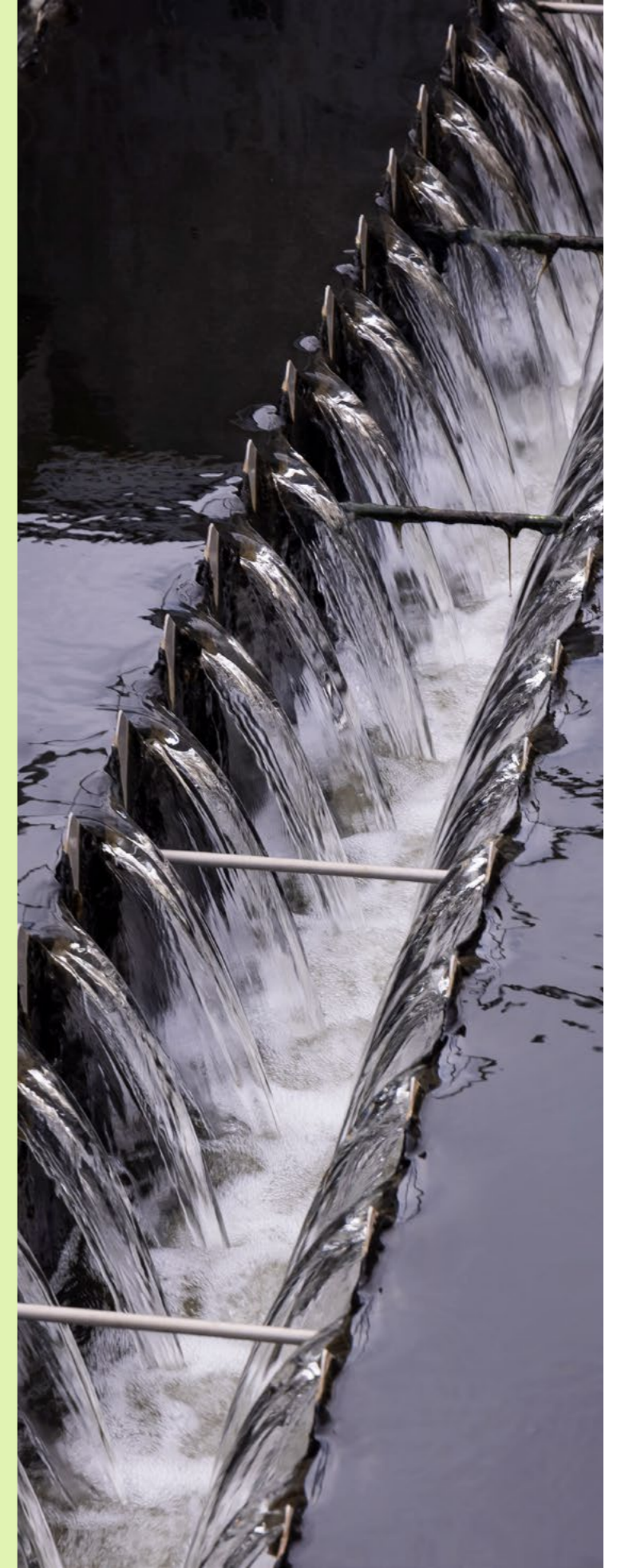
What is an Ecofactory?

An Ecofactory is a **facility for transforming wastewater into resources** governed by the principles of sustainability and the circular economy. As an autonomous, sustainable facility, it fulfils three criteria: **it meets its needs, it generates a positive environmental impact and it provides shared value to society.**

The challenges facing the project include: water reclamation, energy self-sufficiency, circular waste management transforming it into new resources, co-design, co-creation, sharing experiences and being a reference for these principles through new models of shared value generation.

Open innovation and technology will be levers that will help us move forward, based on cooperation and alliances with companies and organisations.

In the case of Aigües de Barcelona, we consider that the Baix Llobregat, Gavà-Viladecans and Sant Feliu WWTPs are Ecofactories. We are working to transform the other WWTPs into Ecofactories, in accordance with our 2030 Strategy Objectives.



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



IMPACT MANAGEMENT



Environmental risk prevention

Environmental risk management is fully integrated into the transversal risk management carried out by the company using the **Archer** tool, so that any of the risks identified is assessed from the perspective of its possible environmental impact.

01
02
03
04
05



According to the World Meteorological Organisation, weather disasters have increased fivefold in the last 50 years and have caused more than two million deaths worldwide during that period. The threats that have caused the greatest human losses have been droughts, storms, floods and extreme temperatures.

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 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 a natural resource, **the impacts of our activity are essentially positive**. In any case, the fact that the company's mission is to manage a scarce essential resource and guarantee its proper treatment before its return to the environment, which involves the use of a significant number of facilities and the application of industrial processes, means there are several risks or negative environmental impacts intrinsically associated with the type of activity carried on. However, the company always tries to **minimise this harmful impact by using the most suitable monitoring mechanisms and mitigation plans in each case**.

Aigües de Barcelona has ISO 14001 certification. It determines the environmental aspects of the activities, products and services it can control and those it can influence, as well as their associated environmental impacts, from a life-cycle perspective. The corresponding continuous improvement plans are established as a result of this analysis process.

01
02
03
04
05



Pollution prevention

How do we contribute to reducing pollution emissions to improve air quality?

Management of atmospheric emissions:

As we have already said, one of Aigües de Barcelona's climate objectives is to reduce emissions into the atmosphere. This has a clear consequence: **improving air quality.**

Environmental air pollution is a process that begins with the emission of pollutants into the atmosphere from the different focuses at our plants. For this reason, **at Aigües de Barcelona we work to comply with the regulations on prevention, monitoring and environmental control,** and we carry out different checks so we can know about and improve the environmental impact of our activity.

Emission hotspots are periodically monitored and assessed in accordance with the specifications of the emission authorisations for each WWTP and the Sant Joan Despí DWTP, with favourable results. Specifically, **in 2023 the emissions checks at the Baix Llobregat, Gavà-Viladecans and Sant Feliu de Llobregat Ecofactories were carried out, with satisfactory results.** The emissions check on the Sant Joan Despí DWTP atomiser has also been carried out.



01
02
03
04
05

Double environmental control: smell and noise impact

Smell management at WWTPs:

To comply with the reference regulations related to the prevention and control of smell levels, **during 2023 we have carried out dynamic olfactometry using an outside organisation to determine the smell impact generated by our treatment plants and WWPSs (Wastewater Pumping Stations)**. Applying dynamic olfactometry methodology and subsequent dispersion modelling, we can quantify the main smell focuses of our facilities and determine their odour impact using the **Calpuff model**, which gives us information about the suitability and magnitude of smell minimisation measures taken to date, allowing us to propose others for the future if considered necessary.

The Besòs WWTP also has the Envirosuite tool, which allows smell problems to be managed quickly and effectively through real-time monitoring, advanced modelling of emissions analysis and effective external complaint management, so whether the episodes of bad smells we are told about can be attributed to our activity or not.

During 2023, work on the new deodorisation system for the Besòs WWTP was completed, consisting of an advanced biological biofiltration treatment that allows a better treatment of smells from plant activity, especially biological treatment emissions.

At the Sant Feliu Ecofactory, construction work on the new deodorisation tower is being completed with a biological treatment that will allow all the air to be treated, reducing the emissions diffused into the air.

Dynamic olfactometry has been carried out at the Baix Llobregat, Gavà-Viladecans, Besòs and Montcada Ecofactories, with satisfactory results.

During 2023 we have not had any smell complaints attributable to our plants.

Control and improvement of noise impact:

The necessary technical specifications are always taken into consideration in the design and improvement of facilities to **minimise noise emissions, taking special care at facilities close to urban centres**, with the aim of ensuring compliance with the regulations and avoiding complaints from citizens.

An assessment of the level of noise emissions (internal and external) from the different WWTPs is periodically carried out for compliance with the regulations and to allow us to ensure that there is no impact on neighbouring towns or cities.

The six production centres are located next to roads or isolated amid farmland. Noise complaints are always analysed in order to find the best technical solution, and the necessary measures are taken.

During 2023 we have no complaints about noise.

01

02

03

04

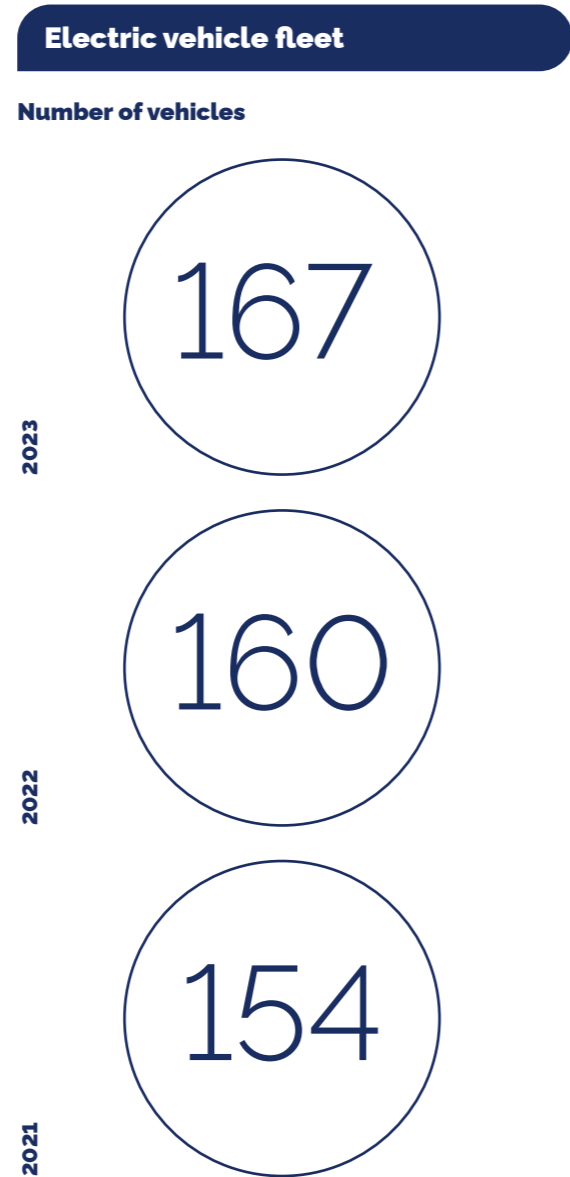
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Sustainable mobility

The effort and desire of Aigües de Barcelona to move towards **management that is increasingly respectful of the environment** and energy efficient has led to **the incorporation of the latest 100% electric cars into the company's fleet**. The vehicles purchased are 100% electric and are designed to be used on urban and interurban roads.

The gradual implementation of the electric car in the Aigües de Barcelona vehicle fleet has reached **167 fully electric vehicles** by 2023.



The **transformation of the fleet to 100% electric vehicles** means a change in the philosophy of recharging the vehicles, involving a **transformation of the building infrastructure**, as it is necessary to equip them with charging systems suitable for the new vehicles.

The infrastructures and charging points have been adapted at the different work centres affected in Pallars, Collblanc, Cornellà, Sant Joan Despi, Badalona and Gavà; the Baix Llobregat, Gavà-Viladecans and Sant Feliu Ecofactories; and the Montcada and Besòs WWTPs.

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 in the centre of the Catalan capital.

The **commitment to social return** on the investment has meant not only an **improvement in the quality of life in the metropolitan area**, but also:

- » **190.3 tones de CO₂ eq** emissions avoided by the fleet of electric vehicles.

The carbon footprint associated with the fleet in 2023 is 237.41 t CO₂.



PROTECTION OF NATURAL CAPITAL

ESG



Aigües de Barcelona's main activity depends directly on a natural resource: **water**. For 10 years we have been developing projects **to ensure the permanence and good health of ecosystems, as well as the environmental goods and services** on which we depend and on which we have an impact (projects for improving water quality, conserving and protecting biodiversity, improving and regulating the water cycle, recovering waste, producing biogas, etc.).

01

02

03

04

05



Valuation of natural capital

In order to advance its commitment to the natural ecosystems in which it operates and to achieve better knowledge and understanding of the impacts and dependencies of our activity on environmental services, the company has developed the **#Micelio project**.

With this project **we have obtained a list of 28 material ecosystem services** our main activity is related to, arising from an internal assessment including meetings with the operational and sustainability areas and a survey sent to 50 key agents of the region.

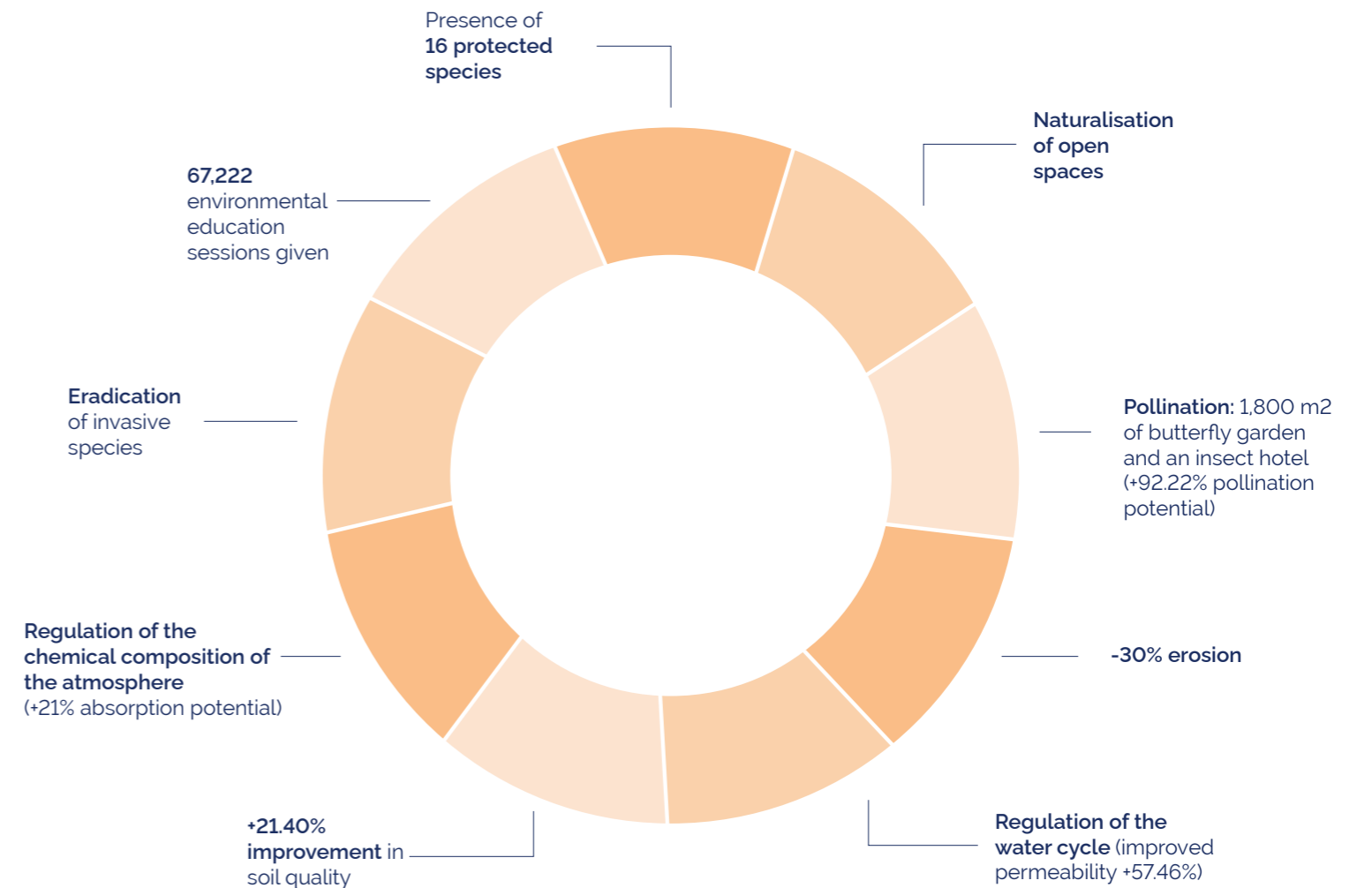
Based on this list, **the positive impact of some strategic projects on the natural capital has been quantified**. For example, there is the positive impact on the ecosystem of the naturalisation measures that have been carried out at the Sant Joan Despí DWTP **since 2018 (impact of 5.2 ha eq/ha involved)**.



The Sant Joan Despí DWTP: a naturalised space

Since 2017, the open spaces have been naturalised, with a direct impact on ecosystem services

#MICELIO RESULTS



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



Biodiversity and natural capital strategic plan

For years, Aigües de Barcelona has been promoting **measures to promote and conserve biodiversity within the scope of its facilities**. These include the use of native plant species in gardening, the ecological management of green areas, the elimination of plant protection products (such as herbicides and insecticides), the control of invasive species and the encouragement of wildlife.

The company now wants to take a **step forward and generate a positive impact beyond its facilities** by adopting a global vision – a biodiversity and natural capital strategy that can guide the company’s measures 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, focusing on biodiversity.

Pilot project for reclaiming green spaces:

Launch of the innovative project **“RegeneraVerd: demonstration of the benefits of meadow and forest reclamation of the water cycle on biodiversity and ecosystem services”** at the Gavà-Viladecans WWTP.

The project is intended to assess the positive impact on biodiversity and ecosystem services of **two naturalisation measures in green spaces at an industrial facility**. The measures to be evaluated are the **planting of 1,000 m2 of flower meadows and the reclamation of 500 m2 of woodland**.

- The **planting of flower meadows** consists of transforming land covered with grass into rich, diverse habitats of native plants with low water requirements. This measure aims **to create a healthy, self-regulating ecosystem that attracts pollinators and serves as a refuge for local wildlife**.
- The aim of the **reclamation** is to restore the natural ecosystem of this area, which has **great ecological value because it is in the Llobregat delta area of the Natura 2000 Network**. This action also seeks to remove invasive species and provide shelter and food for local wildlife.

Sampling will be carried out before and after the actions to measure the improvement in biodiversity and ecosystem services. The results obtained will be used to assess the feasibility of implementing the measures in other green spaces and explore the possibility of scaling the project up within the Aigües de Barcelona treatment facilities, where there is a potential for approximately 30,000 m2 of meadow and 45,500 m2 of woodland. **This area available for green zones offers an opportunity to extend naturalisation measures and multiply the positive impact on biodiversity and ecosystem services.**



01
02
03
04
05



Wildlife refuges

Nest boxes provide a safe and suitable habitat for birds to breed and care for their young, especially in areas where natural nesting sites are scarce.

Birds nesting in nest boxes can help control insect populations, such as mosquitoes. Nest boxes can be also used as an educational tool and provide a unique opportunity for people to observe and appreciate wildlife.

Cases of success: 63 pairs of house sparrows and tree sparrows at the Sant Joan Despi DWTP, 210 swallows' nests at the Baix Llobregat WWTP and four scops owls wintering or migrating in the Cornellà gardens

During 2023, as part of the project to enhance and protect biodiversity in spaces belonging to Aigües de Barcelona, reconnaissance has been carried out on the spaces, examining the measures taken in recent years. The visits have been used to monitor the biodiversity present, making it possible to analyse the immediate measures and improvements needed to protect biodiversity.

Thanks to the installation of a photo-trap camera, we have been able to observe how the red squirrel enjoys the recreation area and the feeding station we have at the Finestrelles power station and we have detected a red fox roaming around the Montcada and Reixac WWTP, where there is a high rabbit population.

EDAR MONTCADA I REIXAC
18 espècies diferents hi fan vida

RABOSA
Presència d'una rabosa (guineu roja) a l'EDAR Montcada i Reixac

EDAR BAIX LLOBREGAT
15 espècies diferents hi fan vida

Fins 210 nius D'ORENETES DE CUABLANCA

>60
different species observed at our facilities

65
wildlife refuges geolocated for better monitoring and 3 feeders

Faisà	Pardal Comú	Conill	Eriçó	Dragó comú
Estornell vulgar	Cuoreta blanca	Tòrtola Turca	Tudó	Tallarol cap negre
Puput	Garsa	Gafarró	Merla	Bernat pescaire
Libèl·lula Emperador	Estornell vulgar (nidificació)	Pardal Comú (nidificació)	Tallarol cap negre	
Cuoreta blanca	Tòrtola Turca	Mallerenga Carbonera	Puput	
Gafarró	Merla	Guatlla (espècie en retrocés)	Tudó	

01
02
03
04
05

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



Protecting the marine environment

The direct focus of Aigües de Barcelona's environmental protection action is the coast, and one of the priorities we have in this area is **looking after the marine environment**.

In recent years we have worked on **protecting the aquatic ecosystem by integrating pioneering technologies**. One of the most important and innovative projects Aigües de Barcelona is running is the **monitoring and control of the metropolitan network of main sewers**. This process of observation and assistance consists, first of all, of a **monitoring task carried out by specialised staff** from Aigües de Barcelona, who make weekly tours of all the important points of the metropolitan network. There are also **level or flow sensors in all plants and associated pumping stations**, as well as in the overflows of the sanitation network, to monitor overflow episodes in rainy weather, as well as detecting any incident that could cause a discharge at these points. This sensor network is connected to a **24/7 supervisory SCADA system**. When activated, it generates a warning alarm to the control centre and those responsible for the facility.

Meanwhile, Aigües de Barcelona has **retention elements installed in 11 overflows of the AMB upstream sanitation network**. The main aim of these technologies is **to retain part of the solid waste that is dumped into the environment by the overflows** during rain in order to reduce the environmental impact of these overflow episodes. Work is currently underway to gradually expand the installation of these retention systems to the other metropolitan overflows.

Throughout 2023, a **total of 10,120 kg of waste has been removed from the overflows**, of which 8,220 kg (81%) correspond to waste kept back by these retention devices. In this way, this wastes is prevented from ending up in the environment.





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Responsibility towards society



Marc Pons
Director of Clients d'Aigües de Barcelona

Marc Pons, director of Clients d'Aigües de Barcelona

« 2023 has been the year the new model of relationship with our customers has been consolidated, with proactive listening allowing us to continuously monitor the quality of our service, capturing the evaluations of the customers surveyed.

This information allows us to reorient the processes, focusing our resources based on the opinion generated by our service to place the customer at the centre of our decisions, trying to have a positive impact on the public's perception of our management.

The current context of severe drought conditions our operation, which, however, maximises strategic planning and operational excellence, as it has done in the past. This search for permanent improvement has allowed the development of tools that will be offered to the public to raise awareness and update the impact this situation will have on the everyday life of the cities where we live.

The forecasts these measures can achieve and the mitigation of their conditioning on everyday life have been the driving force behind the development of a forecasting tool that simulates the impacts all this can have on maximum provisions, on the distribution of the resource and on each of the households where we provide the service.

All this allows Aigües de Barcelona to be a company rooted and committed to the region, continuing to protect people and guaranteeing a basic service: water. »

01
02
03
04
05



At Aigües de Barcelona we aim **to contribute to the well-being of society through our service**, taking care not only of the natural environment, but also its inhabitants. As a responsible company, **we are committed to acting ethically and taking care of the sustainable development of the region.**

That is why we maintain a close and cooperative relationship with those around us through initiatives and projects that promote the sustainability and progress of the region, environmental education and improving the quality of life of the people of the metropolitan area, with a particular impact on those who are in a vulnerable situation. In order to build a better, fairer and more sustainable world, we work together with all kinds of organisations:

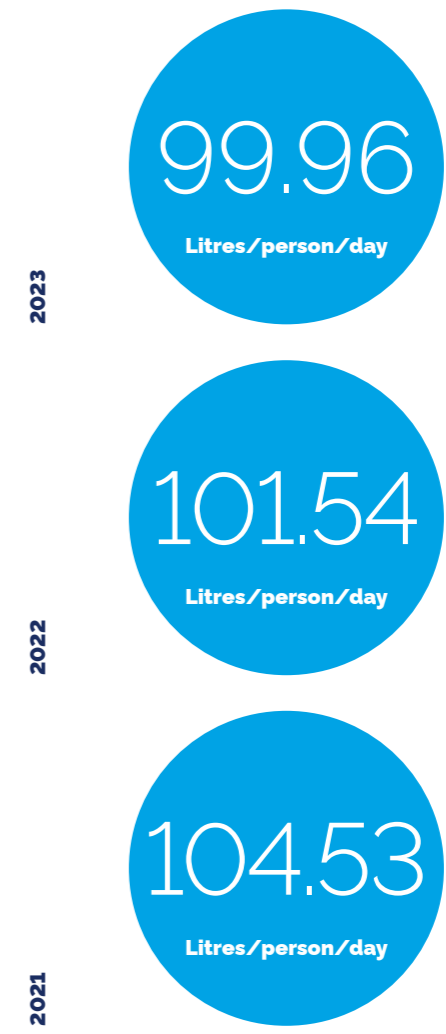
- Schools
- Civil society and third social sector organisations
- Education centres
- Public authorities
- Ethically sustainable companies

For Aigües de Barcelona, therefore, **making a city means carrying out our activity while taking care of the resource we manage**, respecting the environment we operate in and understanding the needs of the public in the Barcelona Metropolitan Area.

This central vision of the company is translated into a **broad programme of social, education and awareness-raising activities, with a direct impact on the environment** intended to support the most vulnerable groups and, at the same time, offer education and awareness-raising about the importance of responsible water consumption and the effects of climate change in our area of action.

We are fully aware that we manage a scarce, valuable resource in the Mediterranean region. It should be noted that, thanks to the increase in public awareness in recent years, **the metropolitan area of Barcelona is one of the European population centres with the lowest water consumption per person per day: 99.96 litres.**

Water consumption per person per day



01
02
03
04
05



RESPECT FOR HUMAN RIGHTS

ESG



At Aigües de Barcelona we are committed to respecting and protecting all internationally recognised human rights throughout our areas of action. We accept this responsibility so as not to be complicit in any kind of abuse or violation of these rights along our value chain. This includes our workers and suppliers, as well as other organisations or people working with us, partners, customers and the general public.

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



This active commitment to human rights is another example of the company's social involvement. For years it has integrated into its strategy the SDGs, in which respect for human rights plays an important role.

In fact, since 2016 we have been part of the Spanish Network of the United Nations Global Compact and every year we confirm our commitment to the 10 principles of the network, among which human rights are a key element. This last year we have voluntarily joined the new accountability system via the online COP progress questionnaire, which is published on the Global Compact platform. This new model brings stricter standards and greater transparency, and is in line with the new trends in accountability for sustainability and human rights.

Anticipating the new European directive on due diligence, in March 2022, Aigües de Barcelona approved its new Human Rights Policy, which complements several codes and policies, such as the Code of Ethics, the Supplier Code of Conduct, the Equality Plan, the Harassment Action Protocol and the Sustainability Policy.

Aigües de Barcelona's strategic approach to the protection of human rights from the different perspectives of its activity is based on four guiding principles:

Employment practices

- » Respecting diversity and promoting equal opportunities.
- » Freedom of association and collective bargaining: recognising of employees from the different work units to representation.
- » Occupational health and safety: promoting the publicising and reinforcing a safety culture, raising risk awareness and encouraging responsible behaviour.
- » Fair and favourable working conditions: rejecting any form of harassment (whether verbal, physical, sexual or psychological), threats or intimidation in the workplace.

Access to water and sanitation

- » We ensure access to water for everyone, especially people and groups in vulnerable situations.

Our policy involves a strongly holistic and cross-departmental approach, and respect for and protection of human rights are fully integrated into the company's strategy and management mechanisms.

Environmental practices with social impact

- » Guaranteeing a healthy and sustainable environment and working to achieve responsible management based on the circular economy.

Ethical practices

- » Right to data protection: this means treating the data of any individual associated with the company with respect and in accordance with the security requirements, in compliance with the regulations.
- » Ethical integrity: rejecting all forms of corruption.
- » Rejecting any type of child exploitation and forced labour: Aigües de Barcelona is a firm defender of the rights of children and young people.

01
02
03
04
05



In 2023 a **monographic article on human rights** was published in the Aigües de Barcelona magazine and an online awareness-raising course was held, aimed at the company's entire workforce.

In addition, various announcements have been made (both internally and externally, including those made for International Human Rights Day), as well as various communications in Aigües de Barcelona's ethical and compliance information channels intended to give notice of any possible act contravening current legislation or the company's internal rules, or any human rights violations, safely, confidentially and anonymously.

Due diligence: Human Rights Committee

At Aigües de Barcelona we know that the value of having a human rights policy also lies in the implementation due diligence to ensure compliance with these rights. For this purpose, the company's **Human Rights Committee** was established in 2022. It is a **multidisciplinary committee, led by the 2030 Strategy and Accountability Office and made up of 15 members, with representatives from different fields** (People and Organisation, Purchasing, Communication, Occupational Health and Safety, the Compliance Officer, Legal, Customers, Social Action, Environment and Systems, etc.) that meets twice a year.

For governance purposes, this committee also reports to the Management Committee, and, ultimately, to the Board of Directors.

In 2022 and 2023 the company has not received any complaints of human rights violations involving convictions or penalties.

With regard to the value chain, it should be noted that 99.8% of our suppliers in Spanish territory, so compliance with these human rights is ensured by the existing employment law framework in Spain.

01
02
03
04
05



WE TAKE CARE OF OUR TEAM



The human team is a top priority for the company. Maintaining the involvement and adaptability of all the people who are part of Aigües de Barcelona is the result of a never-ending task of **valuing and promoting the well-being and talent of the workforce, their training and the culture of fairness, health and safety.** All this is not just the work of a single department, it is the result of a multidisciplinary way of thinking and acting.

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



We therefore work to create a good climate and develop policies and processes focused on developing healthy, safe environments, equal opportunities, the promotion of a work-life balance, training, participation, dialogue and non-discrimination.

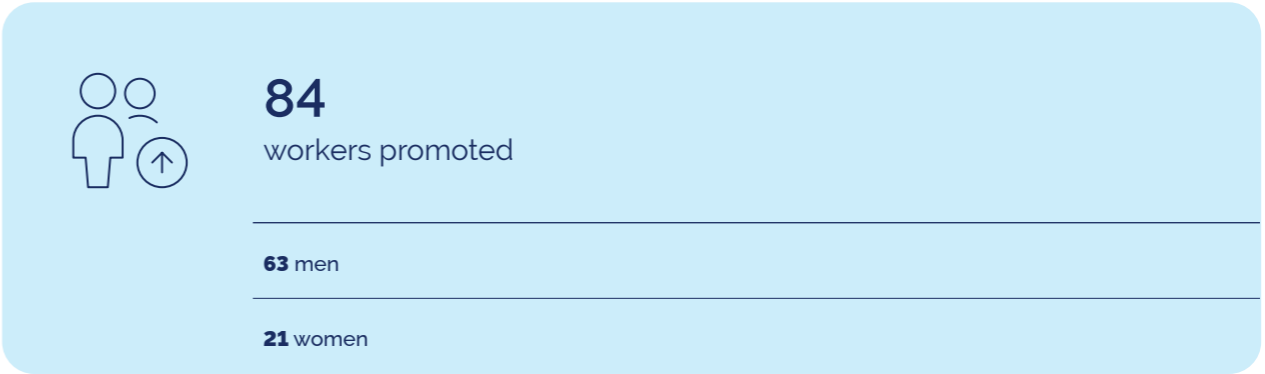
We therefore want to continue enriching the social culture within the organisation to continue with the integration of the social impact of our behaviours, decision-making and measures. Every day, each of us has the opportunity to make decisions that integrate sustainability and solidarity: when we buy products, when we contract services and when we relate to one another.

In 2023, for example, due to the drought, the company and all the workers had to adapt to the new scenario by addressing new procedures and ways of working.

01
02
03
04
05

Our workforce

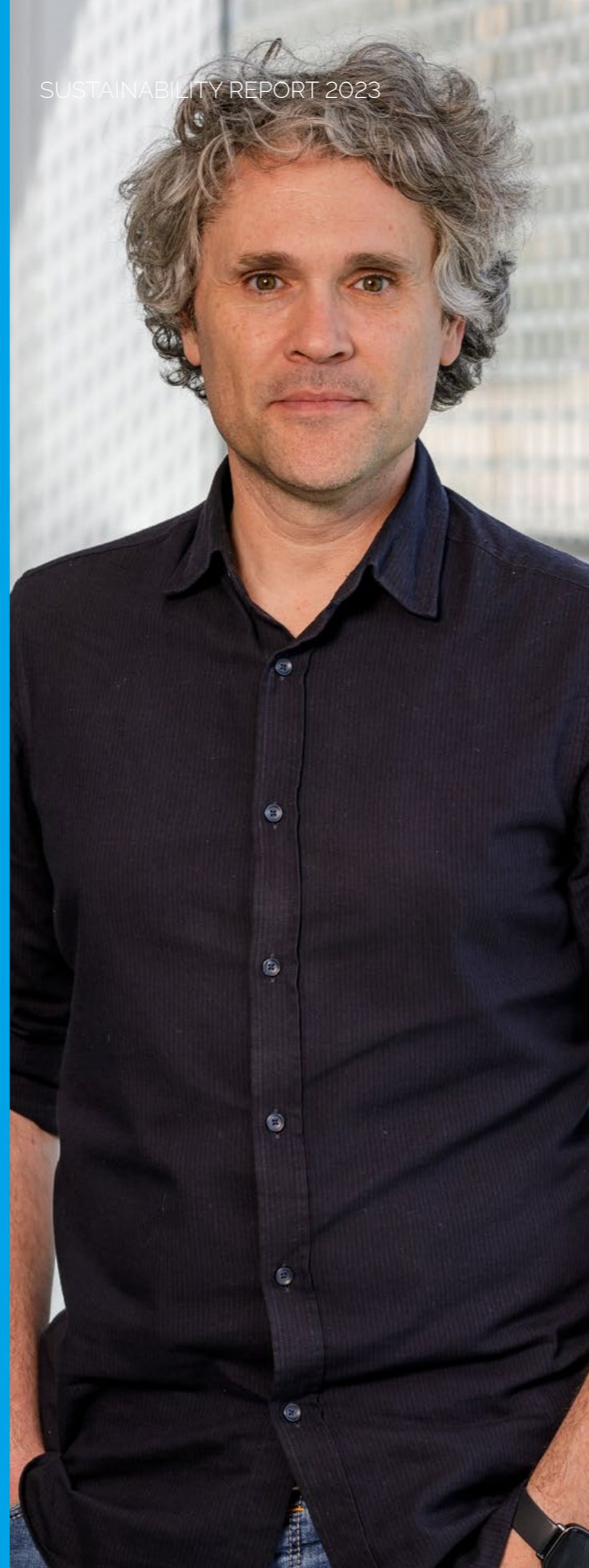
Our workers are Aigües de Barcelona's most valuable asset – essential for carrying out our activities in the best possible way.



* Template at 12/31/2023.



Complete well-being, work-life balance and working conditions



Eduard Muñoz
Head of Prevention
at Aigües de Barcelona

Eduard Muñoz, Head of Prevention at Aigües de Barcelona

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

« Preventing occupational risks and ensuring people's health and safety are one of the organisation's fundamental and non-negotiable values. The culture of prevention and continuous improvement in occupational health and safety is inherent in the commitment, interest, exemplary nature, participation and active and permanent attention of all the agents involved.

In a complementary way, the full implementation of the precepts of 'Fair Culture', based on a positive approach to occupational health and safety, allow us to anticipate threats, encouraging spontaneous notification of latent risk situations, identifying their causes and sharing lessons learned to promote learning and organisational growth.

That is why, at Aigües de Barcelona, we consider that the formula for success necessarily requires rigour and active listening to everyone who works with us and all our stakeholders (employees, workers' representatives, contractors, the public, etc.), considering people as beneficiaries of decision-making.

Determination not to fail in this effort should empower us to consolidate a common strategy and achieve all our shared objectives together. »

Risk control, driven by the simplification and digitisation of processes, and the subsequent assessment of the effectiveness of the measures taken through constant monitoring, as well as unequivocal compliance with valid standards and references, in particular, the "Rules that save" as a safety barrier and unquestionable principle – represent fundamental tools in this process.



A key issue for Aigües de Barcelona is the overseeing and monitoring the occupational health and safety (OHS) of workers, suppliers and customers. This aspect is one of the central points of our commitment. For this reason, we need to use both the current regulatory framework and the existing prevention culture to give the company's preventive action a decisive boost in order to:

- Foster a true prevention culture, which means a fully participatory organisational culture that has a positive approach, ensuring real, effective compliance with preventive obligations.
- Reinforce the need to integrate occupational risk prevention effectively, efficiently and sustainably into the company's management systems at all organisational levels.
- Adapt the new forms of work organisation to 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 damage to people's health, as well as continuously improving the development of OHS by insisting on more than the strict 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 ORP experts of a risk situation, staff have the channels established by the regulations, consisting of ORP representatives and safety committees. Finally, in case of serious and imminent risk, ORP Law covers the suspension of work activity in this circumstance (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 working conditions that may be present in the work environment.

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

For all companies contracted by Aigües de Barcelona to carry out activities or which must carry out work at its facilities with a contractual relationship, coordination mechanisms are established before the start of the established services 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.

01
02
03
04
05

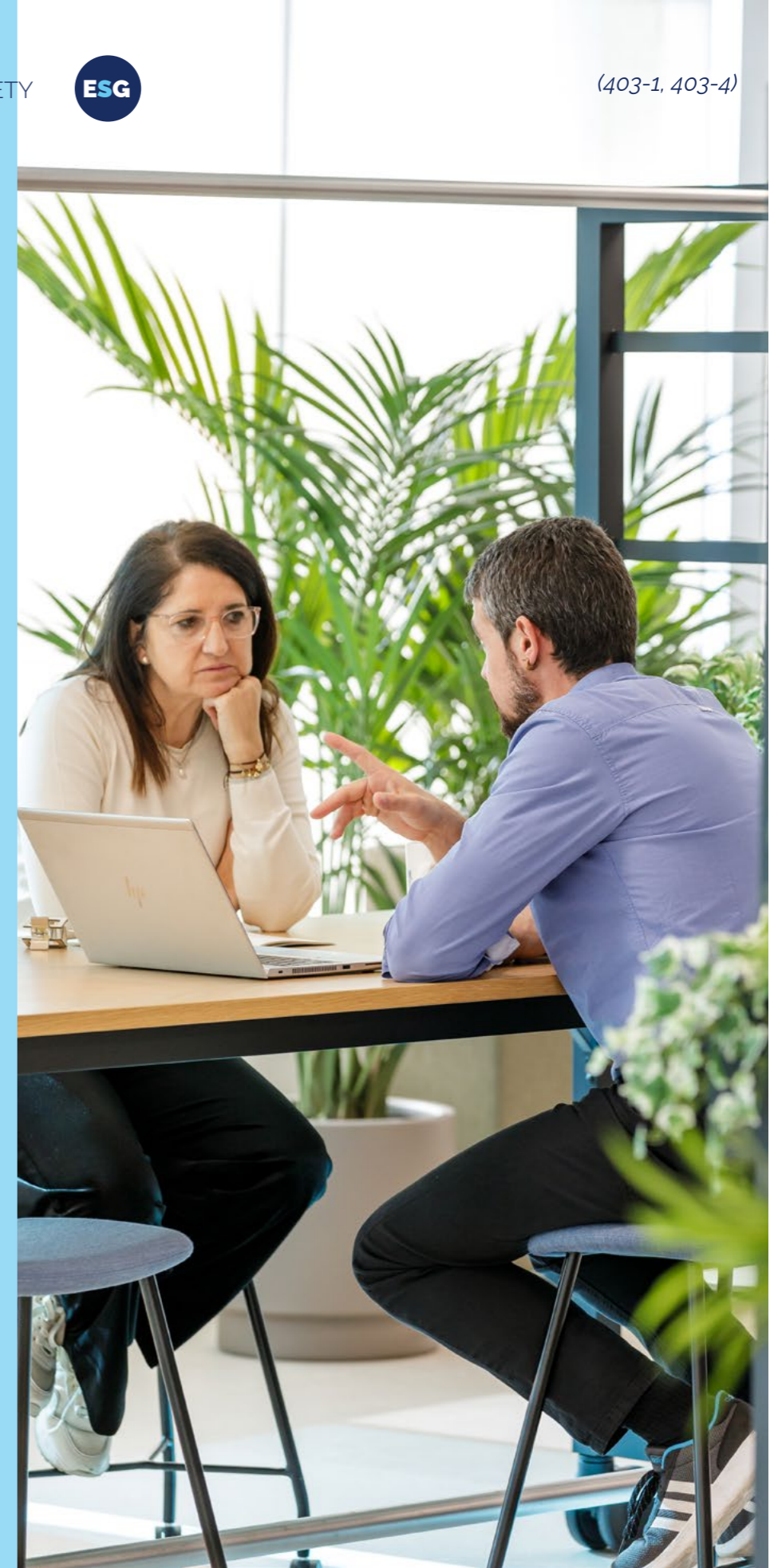


Consultation, participation and communication

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.



01

02

03

04

05



Occupational health and safety committees have different functions and powers, including, most importantly, the following:

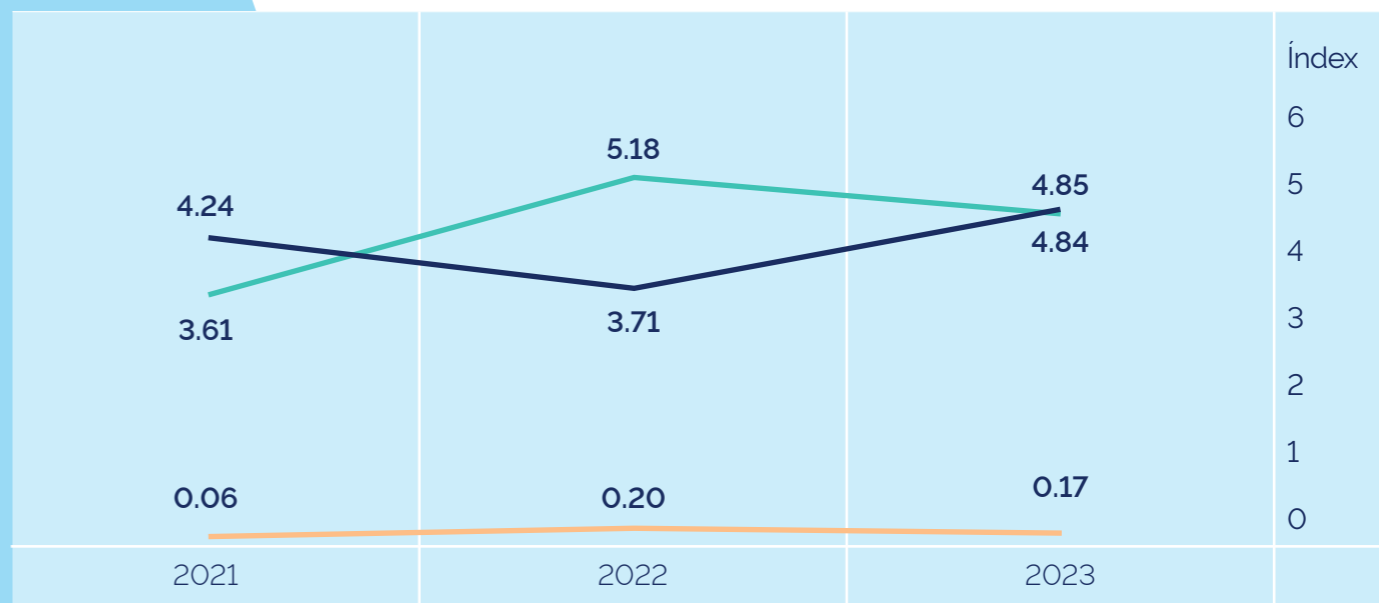
- » Taking part in the development, implementation and assessment of risk prevention plans and programmes.
- » Promoting initiatives on methods and procedures for effective risk prevention, proposing the improvement of conditions.
- » Directly assessing the situation regarding risk prevention in workplaces.
- » 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.
- » 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 meet regularly on a quarterly basis and can hold extraordinary meetings whenever requested to do so by one of the parties represented. Working groups are also organised with the participation of the Department of Occupational Health and Safety and a trade union representative to address more concrete and specific matters that could have a direct impact on the activity carried on by Aigües de Barcelona.

01
02
03
04
05

Occupational health and safety



— Frequency index — Absenteeism index — Seriousness index



OHS training

Occupational health and safety training is an ongoing measure promoted by the company – carried out itself or by outside specialists – intended to **ensure the training and general skilling of workers so that they can do their jobs.**

The training courses in this area are intended to be a source of learning and content transmission to workers in order **to offer them the necessary skills and knowledge about the risks inherent in their tasks and preventive and emergency measures** that must be adopted in their work environment. The training activities are carried out during the working day and are mostly theoretical and practical.

During 2023,
11,439.25 hours
of occupational
health and
safety training
have been given.



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



Promoting healthy habits

(403-6)



Aigües de Barcelona is fully committed to **valuing everything that contributes to promoting the well-being of its workers and improving their working conditions.** We continue to promote healthy habits via the corporate platform of the same name **(Healthy Habits)**, which helps us guarantee the quality of life of our workforce. During 2023, this platform has operated internally and virtually for publishing articles, recommending measures, providing advice and encouraging activities.

Balance

Work-life balance is a strategy that generates multiple benefits that affect both people and the organisation.

Our commitment to creating a work environment that includes such a balance is unwavering. Aigües de Barcelona's work-life balance policy specifies the aims sought to establish **the consonance between the requirements of the service and the personal needs of each worker.**

At Aigües de Barcelona we work with the conviction that we have a sustainable, innovative, inclusive and commendable work environment where all the people in the team feel they can develop professionally, have time for themselves and their families, and maintain a healthy lifestyle. **We want our staff to feel they can gradually achieve their goals in a balanced way, both personally and professionally.**

We therefore understand that making it easier for employees to have a work-life balance is the way to:

- Transfer the spirit of responsible and sustainable management to workers, ensuring their well-being.
- Create innovative environments that include the new ways of working.
- Foster a diverse, inclusive work environment that provides access to the job market and professional development for people from diverse groups.
- Be perceived as a valued and recommended place to work.

The annual proportion of the wage bill invested in work-life balance is **higher than 15%.**

01
02
03
04
05



89 measures aimed at facilitating the balance between professional and personal life:

44

measures concerning the quality of work

21

measures offering flexibility in space and time

9

family support measures

10

personal and professional development measures

5

measures in the area of equal opportunities

The training activities are aligned with the company's strategy, with the aim of raising awareness and making progress in matters of health and well-being, leadership and remote work.

In 2023, we updated and published Aigües de Barcelona's concept, objectives and conciliation commitments on the company's intranet to standardise the FRC (flexible and responsible company) model as communication content. We have also publicised the catalogue of work-life balance measures to the whole workforce. This includes **89 work-life balance options** to meet the need for flexibility, family support, professional development, well-being and health, etc.

Work-life balance: outstanding performances

- **EFR certification** since 2017 for promoting a continuous improvement project in the field of work-life balance.
- Adapting to **the 5th EFR Standards** with a focus on pursuing excellence.
- At the 2023 certificate renewal, the B+ Proactive company rating has been improved and we have achieved a **category A Excellent company rating**.
- Signing up to **the Remote Working and Flexibility Charter** from 2020.
- **Periodic surveys on work-life balance:** to find out the position of the workforce in relation to the work-life balance measures available, as well as their work-life balance needs.

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



Best employment practices

At Aigües de Barcelona, we have **good practice guides** made **available to all employees** and published on the organisation's intranet. They are the following:



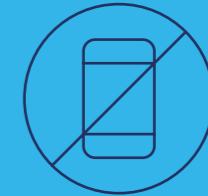
Meetings policy

In order to ensure a work-life balance, Aigües de Barcelona has developed a specific policy for work meetings, establishing a manual of good practices that includes how to behave during and before meetings.



Good use of e-mail policy

The organisation has also developed a specific policy for the use of e-mails, establishing a manual of best practices that allows awareness of the use of the tools the company offers its workers and rationalising their use.



Digital switch-off protocol

Signed in 2020, this protocol aims to guarantee workers their right to a digital switch-off once their working day has ended, during holidays, days off, leave, temporary incapacity and leave of absence.

01
02
03
04
05



Environment for good relations and dialogue

Dialogue between workers and management is crucial when it comes to improving working conditions. This is even more important in a strategic services company that provides essential services 24 hours a day, 365 days a year. For this reason that **we listen, analyse, engage in dialogue and respond to our workers** and their representatives.

It should be remembered that **Aigües de Barcelona's first collective agreement** was signed in 2017, covering 100% of the workforce and establishing the procedures for informing, consulting and negotiating with workers' legal representatives. For 2024, all the terms and conditions of Aigües de Barcelona's collective agreement have been extended through an agreement between the company's management and workers.

We have effective frameworks for responsible communication that allow us to find out about our workforce's needs and expectations.

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



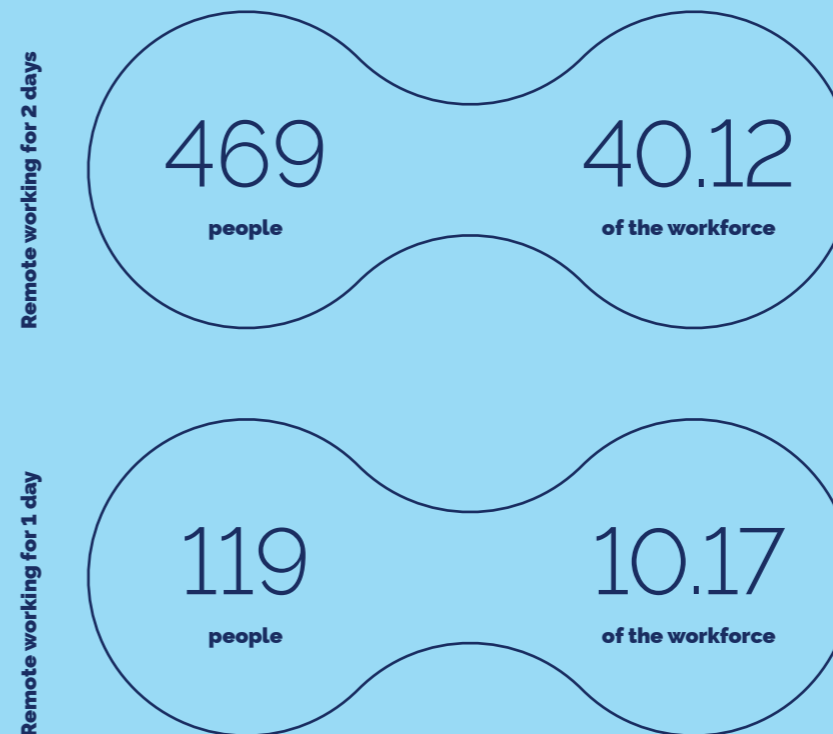
Meanwhile, Aigües de Barcelona develops dialogue with workers via two different channels:

Firstly, the representatives of the company's workers, through the different trade union sections, staff representatives and company committees. With these most important representatives of the workforce, formal, orderly communication is established in which information is shared on issues that may affect both the company and the people who work there. As well as taking part in negotiating working conditions, representatives and delegates also actively participate in various committees: Monitoring the Company's Progress, Occupational Health and Safety, Social Affairs, Equality and Training, as well as others that may be required depending on the time and the context.

The second means of communication is the **Ambassadors' Channel**, a project begun in 2019 intended, together with a group of 30 workers, to promote close communication and create a two-way channel between staff and management with the aim of transferring necessary information concerning the company and the opinions and needs of staff.

Spatial flexibility measures affect, on average, a total of 588.33 people (50.29% of the workforce) in different ways:

Flexibility measures



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



Outstanding measures concerning workers:

CLIMATE SURVEY

During 2023, work has been done to **improve internal communication as part of the action plan for the climate survey**, designing a newsletter with relevant information in the People and Organisation section, including vacancies, organisational changes, appointments, etc.

VOICE OF RESOURCES

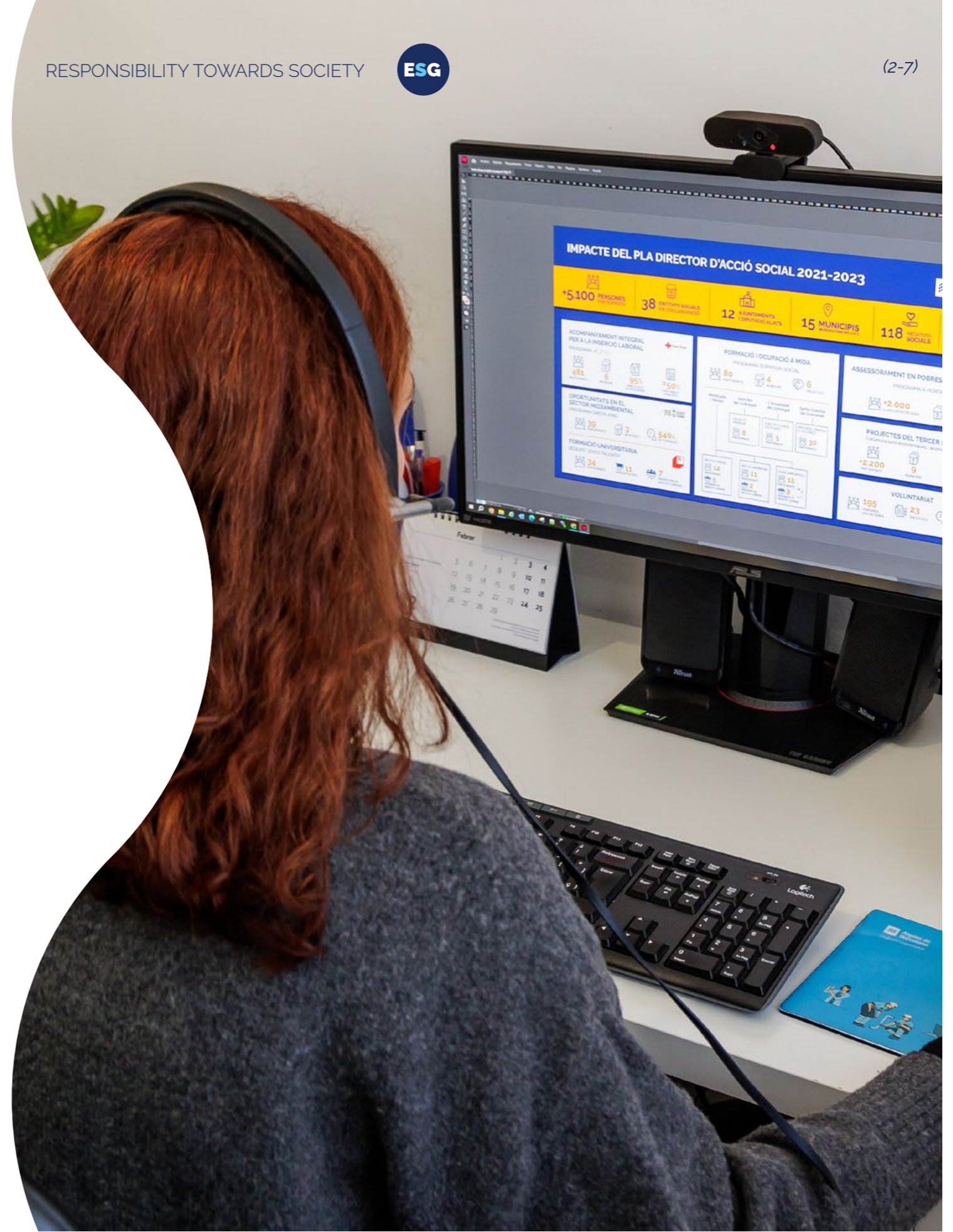
On 6 November, the **Voice of Resources** survey was launched for all Aigües de Barcelona staff. This survey **measures the level of commitment of workers to the company** and its purpose.

LUNCHES WITH MANAGEMENT

Lunches between the Managing Director's department and the People and Organisation section and young talent, with the aim of getting to know them and bringing management closer to the whole organisation.

"DIALOGUE WITH FELIPE CAMPOS" SESSIONS

This initiative consists of **visits by our CEO to the different facilities** to get to know the people making up the company, as well as their concerns, and to put across the organisation's objectives at first hand.





TALENT MANAGEMENT



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



Laia Camats
Head of Staff Administration
and Training at Aigües de
Barcelona

Laia Camats, Head of Staff Administration and Training at Aigües de Barcelona

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

« For Aigües de Barcelona, training is essential for employees' growth and development. In 2023 we have organised face-to-face and online conferences on sustainability, Kanban and Agile methodologies, the Code of Ethics, artificial intelligence & data science, occupational health and safety, and customer service guidelines. In total, we have carried out more than 38,000 hours of training, which means an average of 33 hours per person. The aim has been to provide the workforce to learn new knowledge so they can carry out the different tasks using leading methodologies and tools.

Adequate training allows people to adapt to constant changes and innovation. With the advancement of technology and changes in work processes, it is essential that people are prepared and updated to face the new challenges.

Training also encourages motivation and commitment among workers. When people see that the company is committed to their professional growth and provides them with training opportunities, they feel valued, they have the opportunity to grow professionally, and they become more satisfied employees who are more engaged with the company.

In short, for the company, training is valuable investment that enhances human capital and contributes to workers' growth and development, providing them with skills, knowledge and motivation and allowing them to adapt to changes. »



Creating value for working people

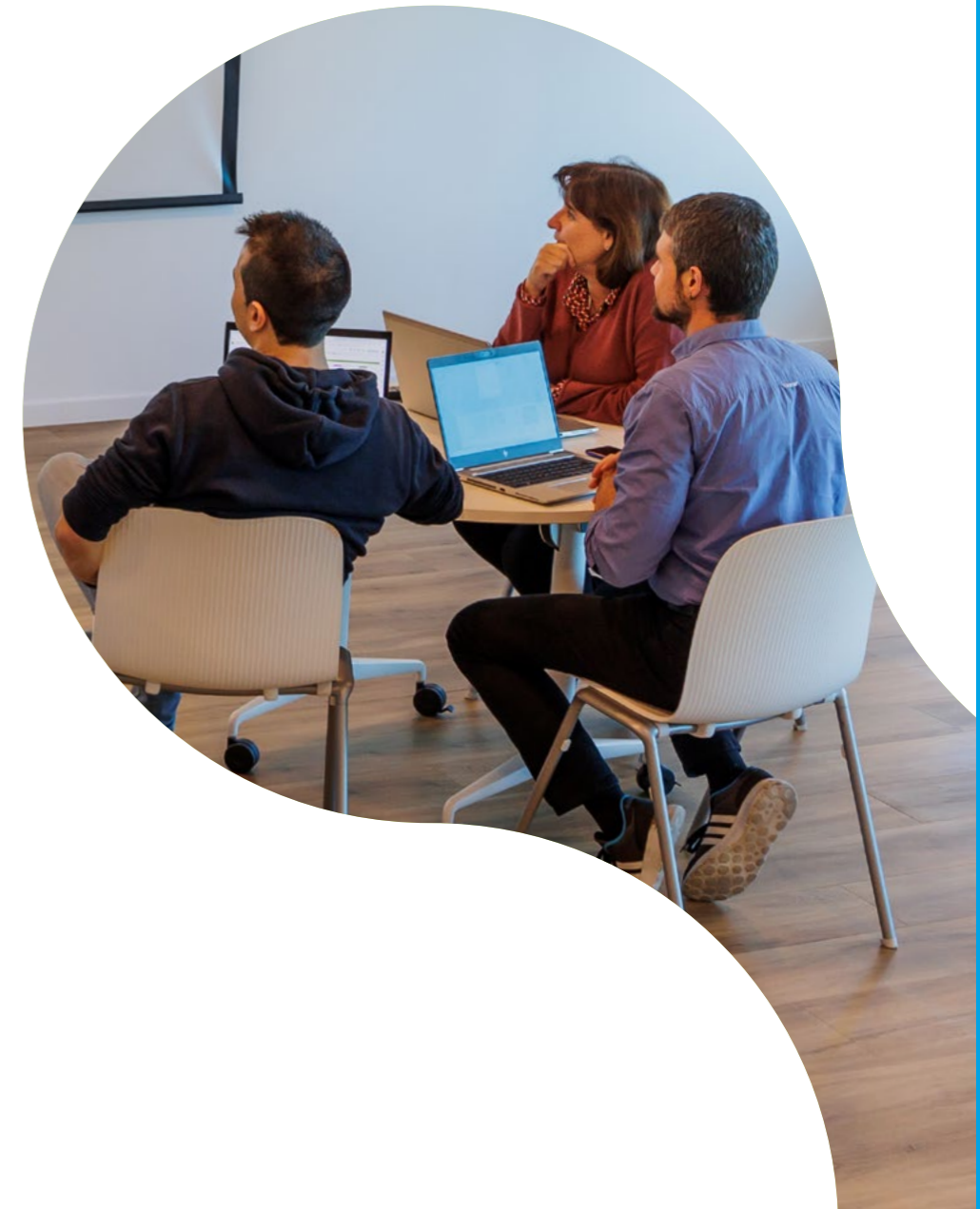
At Aigües de Barcelona, **we strive to stand out every day as a company with a spirit of welcome and empathy.** We want to be perceived as **a good place to work, where people feel valued and encouraged** and where workers can enhance their training and their personal and professional development.

Our staff receive **continuous training.** This range of training is **designed with a view to providing them with useful knowledge to carry out each task** using the leading methodologies and tools.

We have a **performance management system** that facilitates internal promotion processes with guarantees of objectivity and equal conditions, while identifying each employee's professional skills and their areas of improvement. This assessment is carried out based on an ethically and socially responsible management system, in accordance with the SGE21 standard. This fulfils the company's commitments concerning equality.

100% of the workforce received training in 2023: **38,678.30 hours** of training in total.

In 2023, we have reached **33.4 hours** of training per person/year.



01
02
03
04
05



A plan for the future

The true value of Aigües de Barcelona begins with people and their ability to innovate, solve problems based on creativity, and act with intelligence. These faculties have a **common factor: talent**. That is why we see **talent management as one of the main challenges for achieving our goals** and the success of our organisation. We therefore adapt to new ways of attracting talent by working with different study centres and signing collaboration agreements with universities and professional training centres.



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

A growing team: training and development

With the aim of creating a **pleasant working environment and promoting the values of cooperation, respect, camaraderie and a positive outlook** in all teams, we periodically offer training related to the established ethical framework. We provide them with the Code of Ethics, the Criminal Risk Prevention Model and the main policies.

Similarly, during 2023, 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, asset protection, human rights, conflicts of interest and relations with the authorities.

Outstanding training activities

Cooperation to implement the Higher Education Diploma Course in Water (Esteve Terradas Secondary School in Cornellà de Llobregat)

In the third year of the course, Aigües de Barcelona has continued its commitment to offering dual mode internships, and 18 of the 23 enrolled students have been included in the workforce.

Concluding the agreement with the Barcelona Education Consortium (CEB)

On 19 December, Aigües de Barcelona and the CEB signed an agreement establishing, participation and joint cooperation for the promotion and improvement of training linked to the water supply and environmental sector at educational levels taught in secondary schools forming part of the CEB. The signing of this agreement is part of our **commitment to quality training and employment, based on the conviction that the training of professionals in such an important area as the management of the integrated water cycle is essential for preserving the environment and guaranteeing people's quality of life.**

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,** which contributes to the professional development and quality employment of young people. This certification is a **recognition of the company's effort to promote the development of Dual Vocational Training** and the quality of the service provided, positioning Aigües de Barcelona as a socially responsible company.

Industrial Doctorates Plan

The Industrial Doctorates Plan is a strategy of the Government of Catalonia, in cooperation with public and private universities, which Aigües de Barcelona joined in 2014. Aigües de Barcelona's collaboration proposal with the Industrial Doctorates Plan shows outstanding differential features, such as: solving applied problems, students' access to prototypes, collaborative and applied research, industry-specific training and new career opportunities. **Six students have already received their doctorates at Aigües de Barcelona, and during 2023 three more students have worked on their theses**



Internal succession promotion

Succession plans

We have established **succession plans identifying the company's key workers who, in their final years of employment, have transferred their knowledge to the colleagues who will replace them in the future.** These succession plans are an opportunity to develop the talent of Aigües de Barcelona staff internally.

Promotion and development plans

One of the fundamental areas of work in talent management at Aigües de Barcelona is the **design of** career plans for groups with high potential. We prepare people for future professional opportunities and **facilitate their promotion or internal mobility.** This commitment is reflected in the promotions made in recent years.

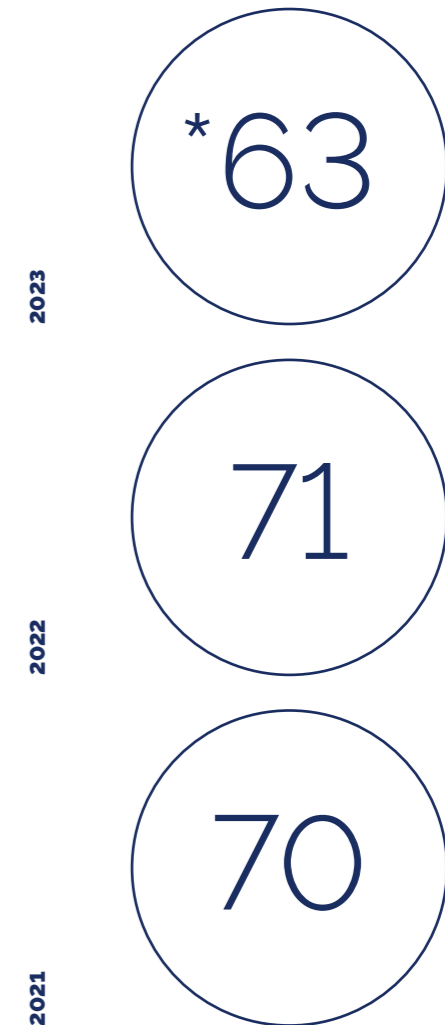
To help with this, a programme has been set up to develop young talent - **Leaders of the Future** - with the aim of attracting emerging talent from different fields who can, within a period of three years, acquire a global vision of the company while developing their capacities as professionals. This project is intended to streamline the mobility process for the high-potential group, having workers ready to fill vacancies that arise.

Internal promotion

Women promoted

Men promoted

(2-7)



(*) The promotion percentage for **women** is **6.84%** and that for **men** is **7.40%**.

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



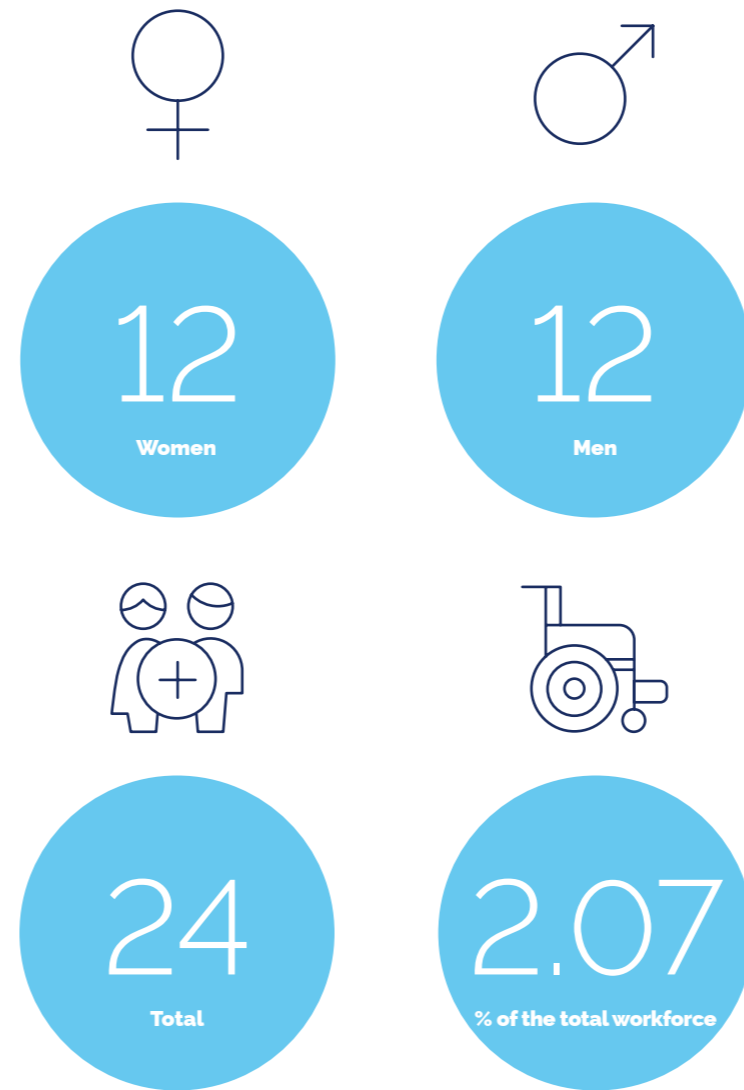
Diversity and fairness

Integrating people with disabilities

At Aigües de Barcelona, we are committed to people and to the region where we carry on our activity. That is why we promote proposals aimed at continuing to build a stronger and healthier society which is, therefore, more sustainable over time. **Integrating of people with disabilities, and at risk of social exclusion, is another of our lines of action for equal opportunities.**

To do this, we promote programmes that benefit these groups and establish cooperation with various public authorities, citizen organisations and educational institutions, convinced that they provide us with **highly valuable human capital.**

People with disabilities by gender





Outstanding measures

JOINING 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.

RENEWAL OF THE BEQUAL SEAL

Awarded in 2019, this distinguishes companies that are socially responsible with disability. It requires a commitment in three areas: strategy, leadership and senior management's commitment to people with disabilities; human resources management that goes beyond compliance with regulations by applying non-discrimination and equal opportunity policies in all selection, promotion and training procedures; and finally, companies taking into account universal accessibility both in their facilities and in other areas in internal communication.

GROUP WITH FUNCTIONAL DIVERSITY

During 2023, although no specific measures to train staff with disabilities have been scheduled, each of these workers has been monitored and supported, as well as having regular meetings with the heads of their departments. In addition, since 2015, **100% of our workforce have completed the Functional Diversity course.**

Equal and diverse working environment

In 2021, Aigües de Barcelona signed the second **Plan for equal opportunities for women and men**, which is a reflection of its **desire for continuous improvement that makes it possible to consolidate a culture of fairness and respect for diversity.**

The purpose of the Aigües de Barcelona Equality Plan is to **promote real, effective equality between men and women**, with the aim of preventing any kind of discrimination.

We consider that diversity provides wealth, is a source of innovation and value creation, encourages exchanges of experiences and becomes a competitive element allowing us to move closer to a heterogeneous society that is continually being transformed.

To establish and regulate the principles guaranteeing equal opportunities and diversity, we are governed by an **Equality and Diversity Policy**. At Aigües de Barcelona, the principle of fairness – as a norm of ethics and justice – and respect for diversity are the basic reasons behind our activity. We understand fairness as being integrated into all our work processes, decision-making, people management policies and communication; and we continue to work to include this value in our organisational culture.



We see our Equality Plan as a real opportunity for growth and development.

01
02
03
04
05



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



Agreement with the Spanish Ministry of Health, Social Services and Equality:

As a result of the agreement signed with the Ministry in 2017, aimed at **promoting the balanced participation of women and men on the Board of Directors**, the target of 30% women on the Board in 2021 was exceeded. Later, **after the agreement ended, the company has kept it active internally, promoting continuity and improvement in its application.**



Other diversity measures:

Inclusive signage

We have added the perspective of sexual and gender diversity to our spaces. As part of the attention to inclusiveness and diversity we provide in our customer service offices, **we have incorporated more inclusive LGBTIQ+ diversity signage into the toilets.**

In order to ensure the signs can easily be read, the Bequal Foundation, the Universal Accessibility and Innovation Office of the Once Foundation, the Easy Reading Association, and various people with learning disabilities were consulted for the design of the posters. The Spanish Federation of Lesbian, Gay, Trans, Bisexual, Intersex and other people (FELGTBI+) was also consulted.

This initiative has been extended to the company's other headquarters.

The aims of this more inclusive signage are:

- To provide **more inclusive, friendlier spaces** for all people, including those who do not identify with binary genders or are in doubt about their gender identity, and those who are transitioning or are visibly trans.
- To promote **non-discrimination and normalisation** of transsexual and non-binary people.
- To align ourselves with **social reality**, especially that of young people under 30, as one in four young people in Spain does not identify 100% as either female or male category, according to the Youth in Spain 2020 report.

The new signs for the company's Collblanc headquarters have been manufactured by Apunts, the social economy company belonging to the Joia Foundation, which helps people with mental health or emotional disorders to develop their lives and personal plans.

Pay gap

During 2023, Aigües de Barcelona has again calculated the percentage **pay gap** between its male and female workers. The overall figure for the year was 3.22%.

The pay gap reflects Aigües de Barcelona's **commitment to equality and validates the pay policies applied**. This is reflected in the under-30 group, who are mainly new recruits to the company. The pay gap in this group is the opposite direction: -3.24%.

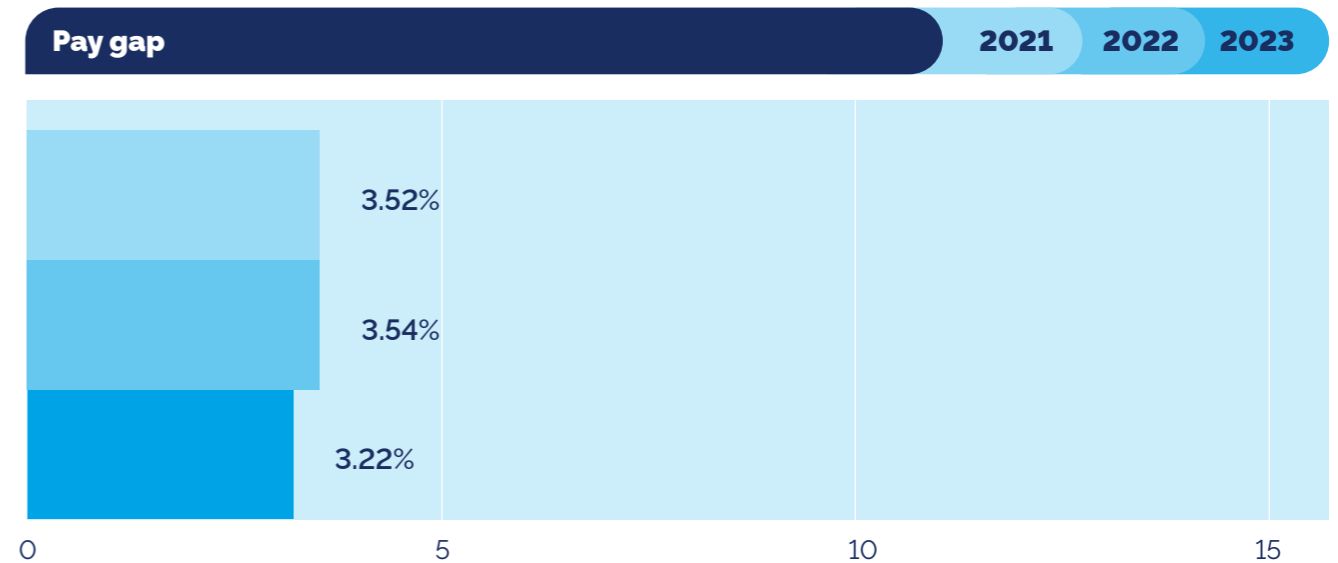
The pay gap has been worked out using the **calculation methodology established by the Catalan Government's Department of Work, Social Affairs and Families** and was based on the average remuneration of workers employed by the company on 31 December.

The calculation weights the **annual gross basic pay, discretionary and mandatory supplements and overtime pay**. In some cases the figures have been processed to ensure that the comparison is 100% fair depending on the status of the people and the time they have worked. The remuneration figures and the number of people may therefore not coincide with figures given in other reports.

The calculation formula is:
$$\text{pay gap} = \frac{\text{average male pay} - \text{average female pay}}{\text{average male pay}}$$

The water industry has historically been a very masculine sector, with very long careers and a seniority factor, which explains the difference in average annual salaries.

The remuneration of the Company's Management includes variable remuneration, expenses, allowances and payment into long-term savings provision systems, as well as any other items received. As for the Board of Directors, its members have not earned any sums in remuneration as members of the Board, or expenses or statutory allowances.





Preventing harassment

At Aigües de Barcelona, we consider any form of violence as an attack on people's dignity and, therefore, a violation of fundamental rights. For this reason, since 2014 we have had a **protocol for action in the event of harassment** (updated on 15 September 2023). At the same time, we have also signed a **specific protocol for detecting, preventing and taking action against sexual or gender-related harassment**.

We want to achieve a productive, safe and respectful work environment for all people. We therefore state that **sexual, psychological or moral harassment, collective bullying or any other behaviour involving the abuse of authority or discriminatory harassment will not be tolerated under any circumstances and will be punished firmly and quickly.**

We have a **mailbox for inquiries or complaints relating to harassment** that are brought to the attention of the **Monitoring Committee of the Protocol for Action on Harassment** to be treated with complete confidentiality.

During the last five years, no complaints of harassment have been received, so there has been no need to activate the protocol.

Protecting victims of gender violence

The most important measures have been:

- **Protocol for Protecting the Victims of Gender Violence** (signed in November 2022).
- On 15 February 2023, we renewed our **agreement against gender violence with the Spanish government office in Catalonia** to promote awareness-raising about gender violence as part of the "Companies for a society free from gender violence" initiative.

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



POSITIVE IMPACT FOR SOCIETY



ESG



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



Aigües de
Barcelona



Nerea Plaza
Head of Social Action at Aigües
de Barcelona

Nerea Plaza, Head of Social Action at Aigües de Barcelona

« 2023 ends with social inequality figures that are once again worrying: one in four people in Catalonia is at risk of poverty or exclusion; one in three children; and one in every two people of migrant origin. Faced with this situation, Aigües de Barcelona has reaffirmed our determined commitment to help develop our environment with a social perspective, paying special attention to people in vulnerable situations. We do this by achieving a different "closure": our Social Action Master Plan 2021-2023, which, in these three years, has reached more than 5,000 people in the metropolitan area with 100 initiatives focused on improving employability: a clear lever of transformation for a better future.

With this plan, however, we wanted to go beyond basic assistance, using programmes that empower people and generate social transformation. Programmes that can be evaluated and integrated into our company strategy, arising from the challenges and opportunities we encounter in our everyday lives. We have therefore supported people coming under the social water tariff to find work through the ONA programme; with Green

Jobs, we have empowered young people without education to continue training or work in jobs linked to the environment; we have helped bright young people to go to university with the Young Talents Bursaries; and we have worked hand-in-hand with local councils to create very specific programmes, tailored to people in vulnerable situations, with the Social Region programme.

We have been able to do all this thanks to the alliances we have forged with more than 12 public authorities and 38 social organisations, and thanks also to the almost 200 people from the company who have been involved via the Volunteer Plan.

Our contribution is a drop in the ocean of social needs, but, together with other programmes and other social agents with whom we share this common vision, we are moving forward towards our goal: that as many people as possible can have a decent life and make plans for their future. »

01
02
03
04
05



Social action to deal with inequalities

For Aigües de Barcelona, making a city means responsible management of the resource we look after, with full respect for the environment in which we operate while understanding the needs and expectations of the citizens of the Barcelona Metropolitan Area.

In this way, Aigües de Barcelona is committed to helping improve the quality of life of people in vulnerable situations, going beyond the guarantee of access to water and promoting social transformation that allows these people have autonomy and a plan for a decent life; raising public awareness of the importance of looking after the environment and preserving our natural resources; and promoting the development of the region and strengthening the community through public and institutional initiatives in the metropolitan area based on a close relationship.

This view translates into a broad social contribution programme in which support for people in vulnerable situations, educational and environmental awareness and the promotion of civil society and community organisations occupy a prominent place. The company also promotes voluntary measures to involve its workers in social and environmental initiatives and put their knowledge and skills at the service of society.

Contribution by SDG

ODS		%
	1. No poverty	0.58
	3. Good health and well-being	8.64
	4. Quality education	48.02
	5. Gender equality	1.66
	6. Clean water and sanitation	0.08
	8. Decent work and economic growth	19.71
	9. Industry, innovation and infrastructure	0.04
	10. Reduced inequalities	0.66
	11. Sustainable cities and communities	3.50
	12. Responsible production and consumption	0.08
	15. Life on land	0.07
	17. Partnerships for the goals	16.96
TOTAL		100

2.5 million euros allocated to society during 2023.

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

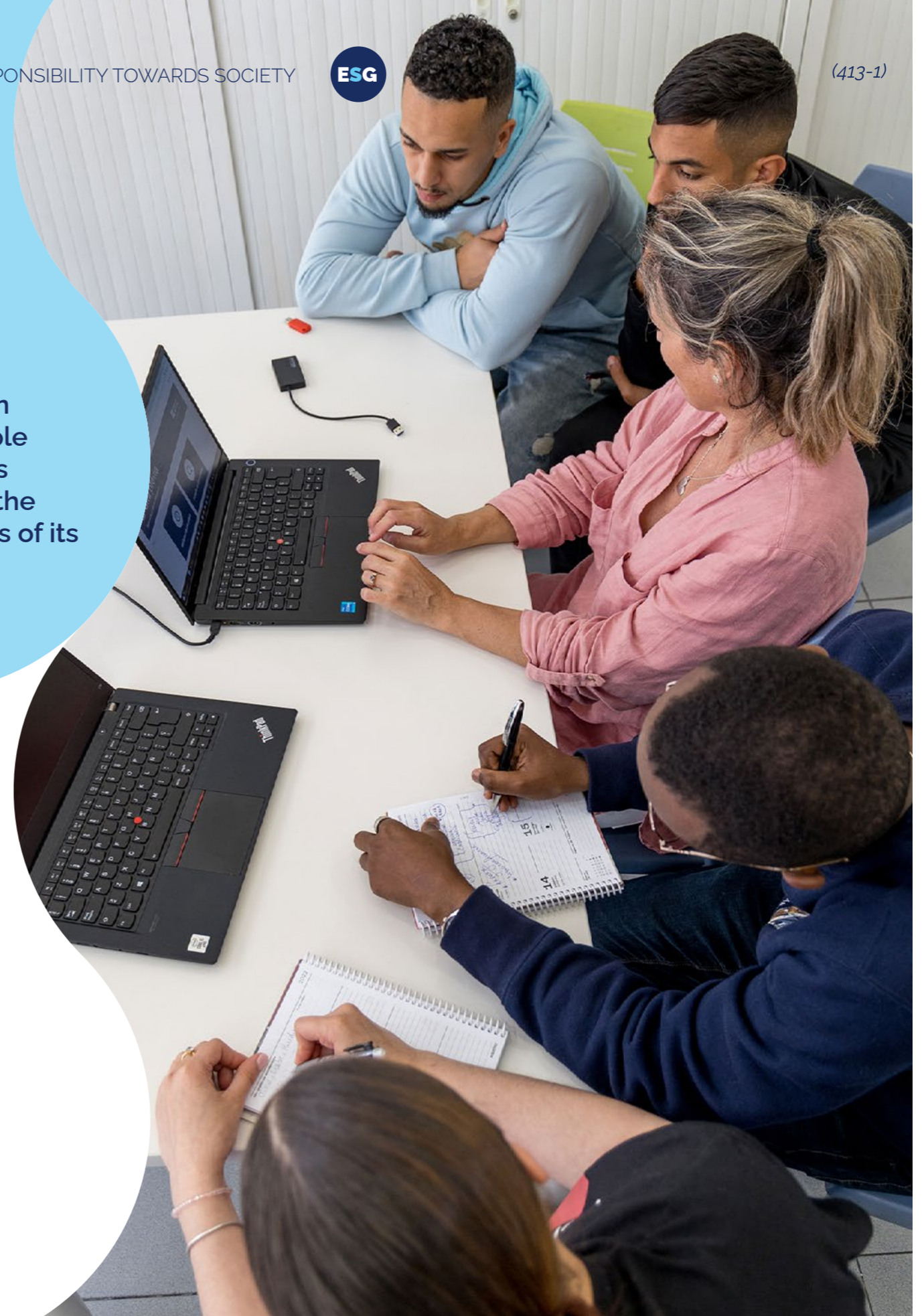


Social Action Plan

The **Aigües de Barcelona social Action Plan 2021-2023** is intended to promote our **social impact via different programmes designed to empower, train and support people at risk of exclusion** so they also have opportunities to grow and live with dignity. This duty goes beyond the measures implemented to guarantee access to water and shows **the company's commitment to promote a social transformation** that ensures people not only have access to the service but can also access it with equal opportunities, economic autonomy and a decent quality of life.

The Social Action Plan is an example of the company's commitment to the social challenges of its environment.

Without this plan we would not have been able to contribute to **improving the employability and quality of life of more than 5,000 people** in vulnerable situations in **cooperation with 38 social organisations in the territory, 11 municipal councils and Barcelona Provincial Council.**



Impact of the Social Action Plan 2021-2023



01
02
03
04
05

Complete jobseeking support

Creu Roja

ONA PROGRAMME

- 481 participants
- 6 municipalities
- 90% links to the programme
- ~59% have had 1 job

Opportunities in the environmental sector

GREEN JOBS PROGRAMME

ACCIÓN CONTRA LA FAM **ACCIÓN CONTRA EL HAMBRE**

- 39 participants
- 3 municipalities
- 540h of training

University education

YOUNG TALENT GRANTS

CON FAVC

- 34 participants
- 11 graduates
- 7 jobs

Tailored training and jobs

SOCIAL REGION PROGRAMME

- 80 participants
- 4 municipalities
- 6 projects

Montcada i Reixac INCLUDES SHOPS 12 participants, 5 jobs	Sant Boi de Llobregat PARKOUR PROJECT 8 participants
INCLUDES GARDENING 11 participants, 2 jobs	L'Hospitalet de Llobregat FLORIDA-LES PLANES ICT POINT 5 participants
WOMEN WITH DRIVE 15 participants, 8 jobs	Santa Coloma de Gramenet JOB BOOSTING SCHEME 30 participants

Energy poverty advice

A-PORTA PROGRAMME

CON FAVC

- +2,000 households interviewed
- 3 municipalities

Third-sector projects

ECONOMIC COOPERATION AND SUPPORT

- +2,200 participants
- 9 municipalities
- 28 organisations

Volunteering

- 195 volunteers
- 23 initiatives
- +1,100h volunteering



In this plan there are different types of social transformation programmes. The following have been rolled out in 2023:

ONA Programme (Employment – Needs – Empowerment)

This innovative, transformative project rolled out jointly with the Catalan Red Cross aims to empower people who benefit from the social water tariff so that they can improve their situation and not depend on the discounts.

The programme combines stable coverage of basic needs with measures to improve their employability and the development of skills for employment, seeking to fit in with SDG 8: decent work. The social impact achieved is systematically assessed after the involvement has been completed to gain an in-depth view of the programme's impact.

In 2023, the ONA programme was rolled out in six municipalities in the metropolitan area, with more than 280 participants. The assessment reports show that the ONA methodology responds to the participants' needs of and allows them to make progress in improving their personal and work situation.

Young Talents Scholarship Programme

In 2023, the 8th programme began, with five new bursaries. 34 young people with brilliant academic records but with financial limitations either are participating or have participated. University courses, which mainly attempt to promote STEAM subjects, are taken at public universities: UPC, UB, UAB and UPF. As well as tuition fees and expenses associated with the courses, the grants include teaching support for students, mentoring and support for their families. In the 2022-2023 academic year, the third group of young people with this scholarship graduated.

A-porta project

This is an initiative from the Confederation of Residents' Associations of Catalonia (CONFAVC) seeking to empower and train residents to spread information about the aid available in the field of providing basic services in the neighbourhood. At the same time, residents are also informed about how they can save on bills and achieve more efficient consumption. This project includes training and hiring doorknockers – people who are responsible for going door to door in their neighbourhood and informing people of the different options they have to save on their bills for basic supplies, such as water.

The A-porta project started in 2016 in the Barcelona neighbourhood of Ciutat Meridiana and has been rolled out in other neighbourhoods and municipalities in the metropolitan area of Barcelona and Catalonia. Aigües de Barcelona works with the local councils from the beginning.

In total, more than a dozen doorknockers have been hired and visited more than 900 homes, with more than 2,700 people benefitting.

01
02
03
04
05



Green Jobs Programme

This training and work project in which training alternates with practical experience **provides the necessary qualifications and professional skills linked to a job in the environmental sector so that people can reformulate their career path** and enter the job market with some guarantees of stability or a return to the education system.

The Green Jobs programme started in 2022 in the municipalities of Sant Adrià de Besòs and Viladecans aimed at young people who are unemployed, have low qualifications or have left school prematurely. Both projects lasted six months and ended in 2023. The young people have completed technical training with a certificate of professionalism thanks to internships with companies. They have also developed cross-disciplinary skills and received **training in competences for green employment.**

In total, **20 young people have completed the programme and they have been accepted by seven companies to follow internships there.** Of these, 50% have approved all itineraries and the vast majority of participants have expressed their desire to continue studying. The programme has had a 35% employment rate.

In 2023, **Green Jobs was also started in Castelldefels, with 15 participants.** The group targeted by the programme in this municipality is people aged over 30, primarily between 30 and 54. Within this group, priority is given to women, people in long-term unemployment or people receiving the guaranteed income for citizens or the minimum income for life.

Social Region Project

A co-creation programme to respond to local challenges. It is our own project with a high level of social impact intended to co-create social transformation initiatives in the region with local councils and community leaders in the municipalities to fight unemployment among people in situations of vulnerability, with a clear focus on improving employment opportunities.

In 2023, one programme has been rolled out in Montcada and Reixac and two as part of the alliance between Barcelona Provincial Council and Aigües de Barcelona in the municipalities of L'Hospitalet de Llobregat and Santa Coloma de Gramenet.

Cooperations and alliances with third-sector organisations in social projects

In 2023, Aigües de Barcelona has developed **alliances with 26 organisations in the metropolitan area of Barcelona.** The finalist projects from these organisations address the challenges of promoting quality employment and improving employability (24), and generating social well-being (2). **During 2023, more than 960 people have benefited from these cooperations.**

01
02
03
04
05

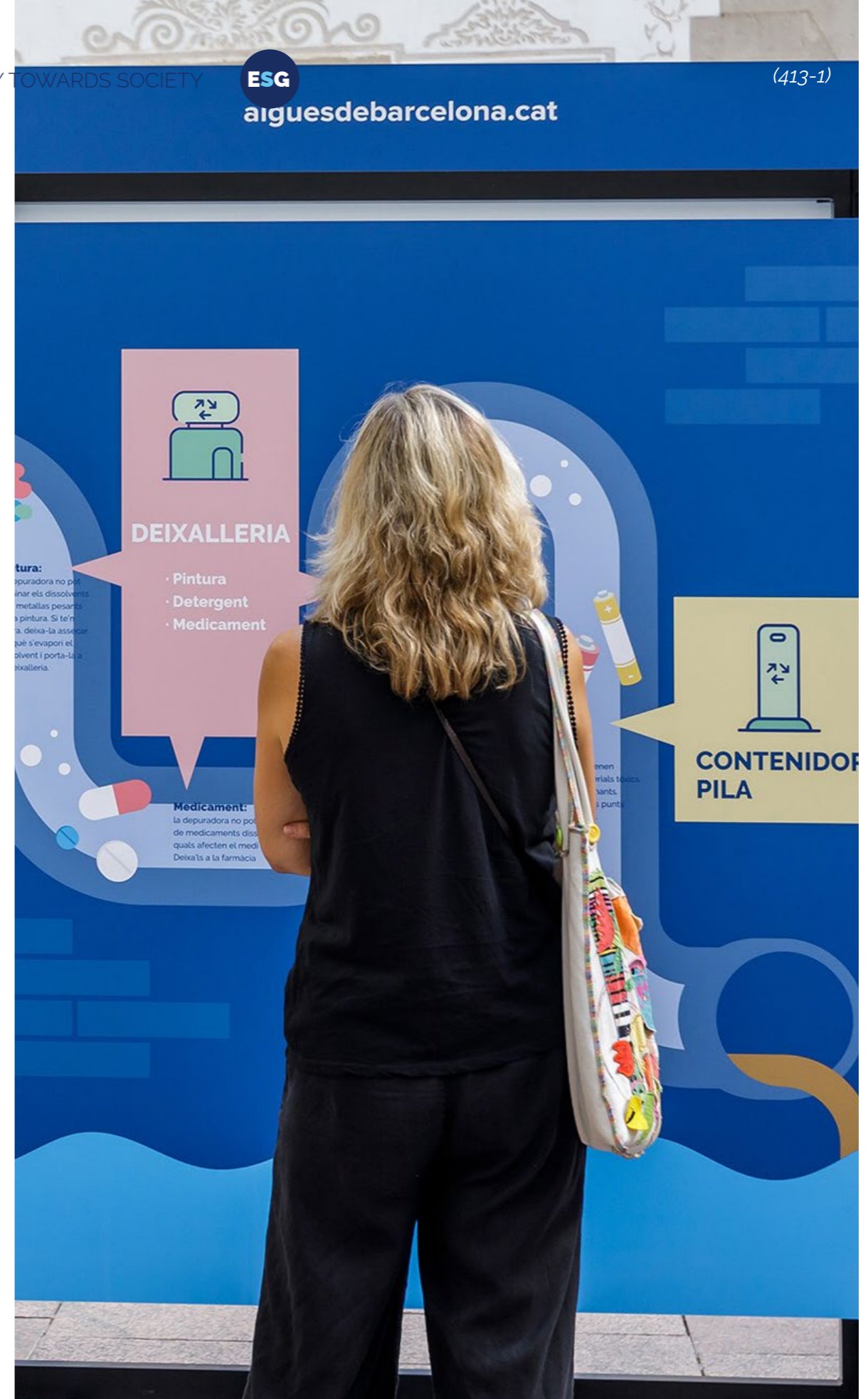


Environmental education and awareness

The Water Museum is the backbone of the commitment to culture and education at Aigües de Barcelona. It is a dynamic and continuously evolving leading agent for publicising knowledge about the values related to water culture.

During 2023, the museum has maintained its programme of educational and informative digital activities for public, family and general education. And, in addition, the school programme of in-person activities and for summer camps has been recovered and updated.

At the company and the museum we are convinced that **knowledge of water helps us find better solutions for the current challenges of society**, including sustainability and the improvement of the environment. For this purpose, and given our commitment to the Sustainable Development Goals, **the topics addressed in the different educational activities are framed in the context of the fight against the climate emergency** in four core areas: Water and sustainable use, Water and science, Water and future challenges, and Water and health.



01
02
03
04
05

Culture and education for the general public:



During 2023, the activity of the Water Museum for the family and general public has been digital, with a total of **37,962 participants**.

Featured activities:

- » Educational programme: Learning to look after water and use it sustainably
- » Virtual exhibition: Art and Water III, "El que va portar l'aigua a l'aixeta" (What brought water into the tap)
- » Active Classroom: open meteorology course and open horticulture course
- » Drops of History III: video series
- » Scape movie: *La dama d'aigua (The Lady of Water)*
- » Docuseries: *L'aigua, l'impuls de la ciutat (Water, driving the city)*

School educational programme:



During 2023, the Water Museum has offered a hybrid options to schools. **43,150 children and young people** have taken part, 21,711 in person and 21,439 digitally.

- » **Early childhood education programme:** Water games, What water sounds like, Water stories, Water corner (digital) and Water factory, Water library, Water at home (face-to-face).
- » **Primary education programme:** Explore the Llobregat river, The millennium challenge, Interactive virtual visit to the Water Museum, Water factory, Aqualogy online, The science of water with Dani Jiménez, The Water Museum in the Minecraft world, Educational activities for the virtual visit to the museum, Water Factory: Tinkering space (digital) and Operation Water, Experiencing water, Time was..., Planet water, Water factory, Invisible water, Forms of water (face-to-face).
- » **Secondary education programme:** Interactive virtual visit to the Water Museum; Virtual visit to the Sant Joan Despi DWTP; Neighbourhood water, a citizen science project; The science of water with Dani Jiménez; H2O! Manage the whole city's water; Origin: let's rescue the water; The complexity of having water on tap; Activities for the virtual visit to the water treatment plant (digital) and Water and population, Water machines, Aqualogy (face-to-face).
- » **Vocational Training Courses Programme:** Virtual visit to the Sant Joan Despi ETAP, The complexity of having tap water, Interactive virtual visit to the Water Museum (digital) and Meet the Museum (face-to-face).
- » **Discover the Drinking Water Treatment Plant Programme:** Where does tap water come from?, Discover the drinking water treatment plant in Sant Joan Despi, A morning at the drinking water treatment plant, The drinking water treatment plant step by step.
- » **Let's share a future programme (AMB):** Water for everything and everyone – Virtual tour of the Baix Llobregat Ecofactory – The water adventure: get to know water better – Combined visit to the Casa de les Aigües and the Montcada i Reixac WWTP – Know the aquifers of Catalonia.

During 2023, the **digital content**, published on YouTube, Facebook and Instagram, has been viewed **222,140 times**.

Summer educational programme:



During July, the Water Museum offers fun and educational activities for organisations that run summer play schemes. Participants of all ages can learn about water from different points of view. During 2023, 1,897 children have taken part in the summer programme.

- » Programme for 3-7-year-olds: Water playscheme, Tincset is hot, Xip-Xap.
- » Programme for 8-14-year-olds: 7 suitcases minus 1, We carry water, Water factory.



Public initiatives and promotion of the region

It is essential to establish **close relationships that promote active collaboration with citizen organisations** (residents' associations, neighbourhood centres, regional centres, communities of foreigners, etc.). This proximity and direct contact promotes the **building of strong, trusting relationships, essential for effective communication and for solving problems and addressing community concerns** in a timely way. The cooperation with these organisations also helps us promote citizen participation in assessing the company's projects and services.

The close link with the various groups making up the citizens of the metropolitan area of Barcelona allows us to consider cultural, linguistic and social aspects to provide an inclusive, quality service adapted to each group. These relationships allow **us to understand the needs of the community, encourage citizen participation, adapt to particular cultural and social features and reinforce our measures to benefit society.**

The closeness and active cooperation between Aigües de Barcelona and these organisations are fundamental to generate a positive social impact and also raise public awareness in a direct, effective way about the responsible use of water, which is particularly important in a drought context.

Talks to local civic organisations

During 2023, at Aigües de Barcelona we have held **talks with various citizen organisations on responsible water consumption, the impact of climate change, important details about the water bill, bonuses and available aid**, among other fundamental aspects.

These continuous interactions provide us with a **valuable opportunity to understand the needs and concerns of citizens at first-hand.** The knowledge acquired through these conversations allows us to improve both our services and our communication strategies, adapting more effectively to users' demands and expectations.

This social commitment to the community is a fundamental pillar of Aigües de Barcelona. Through these talks and our constant effort to be close to citizens, we seek not only to inform, but also to listen and respond effectively to our stakeholders' concerns and needs.

01

02

03

04

05

Water Space

Human beings have always organised their lives around water as a driving force for development. Dependence on this resource forced the creation of the so-called anthropic water cycle: collect water from the natural environment, adapt it for our use, transport it where we need it and return it to the environment. But the constant increase in population in urban areas has turned this task into a challenge. The growing demand for water, and its scarcity – which is also increasing – pushes us to reinvent the cycle with a commitment to innovation, saving and reuse.

We devote the **Water Space** – an **itinerant educational event aimed at children**, where they can find out about the anthropic water cycle and how we can take care of this highly valuable resource together – to this challenge.

Races and sporting events:

In order to promote the consumption of tap water and reinforce messages about water quality, during 2023 the company has sponsored 19 sporting events where it has made refreshment points available to participants, providing water in compostable cups, with the option to refill canteens. In this way, plastic bottle use and waste generation have been avoided.

Sponsored races:

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





Volunteering plan

Aigües de Barcelona's corporate volunteering contributes to fostering a sense of belonging and enriching relationships between colleagues, and provides the opportunity to gain **first-hand knowledge of what our environment is really like so we can improve it.** It also makes it possible to use the knowledge and capabilities of our team to serve society, helping to resolve social challenges. **The volunteering programme is aligned both with the company's strategy and purpose and with the needs of the region and the motivations of the workers.** In due course, it becomes part of the 2021-2023 Social Action Plan.



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



Social volunteering

Coach project with the Èxit Foundation

Corporate volunteering initiative intended **to guide and motivate young people in situations of social vulnerability who have experienced failure at school by coaching**, guiding and motivating them to continue their education. This programme has as an added differential value, which is impactful professional volunteering which works on skills and makes it easy for people with diverse profiles to take part.

Aigües de Barcelona has taken part in a new round of the programme during the second half of 2023: 19 volunteers (seven coaches and 12 assistants) have carried out a coaching and support session so young participants can discover the company's world, presenting it to the staff and enhancing teamwork. **People from 11 sections of the company have collaborated, with 96 hours of volunteering, and seven young people have benefited.**

Young Talents Bursaries Alumni Mentoring Project

This corporate volunteering initiative aims **to guide and develop the maximum potential of the people being mentored at both a personal and a professional level.** This is done through a professional relationship between a mentor and a mentee. The programme has as an added, differential value in that the volunteering is professional and impactful. In other words, it links one of the social action programmes promoted by Aigües de Barcelona (Young Talent Bursaries) with the company's employees.

The programme was held from January to June with **six volunteers and 14 sessions per volunteer: a total of 90 hours of volunteering.** The sessions work on skills and knowledge to create an action plan to improve the skills chosen by each mentee and they have improved the adaptation of new graduates from the Young Talents Bursaries scheme to their first jobs.

Trans-Pyrenean social solidarity

In 2023, we took part in the "Transpyrenean Social Solidarity" volunteering initiative. This is an **educational project in the mountains that aims to promote the inclusion of young people in vulnerable situations**, as well as raising awareness in society. This year, a volunteer from Aigües de Barcelona took part in the Puigcerdà-Vall de Núria stage. Using educational methodology, the project works on cross-disciplinary skills and values linked to the Sustainable Development Goals.

01
02
03
04
05

Helping those who Help programme

In 2023, the company has renewed its agreement with the Catalan Federation for Social Volunteering with the aim of:

- Making it easier for the organisations receiving the Helping those who Help programme to improve the activities carried out by their volunteers from the point of view of relevant health and safety measures.
- Offering knowledge and guidelines to follow, through bite-size training modules, to improve the health and safety of the volunteers from the Federation's organisations, as well as environmental awareness.

In addition, during 2023 **Aigües de Barcelona has sponsored the Lluís Martí Award, which the Catalan Federation for Social Volunteering presents to the construction of the best socially responsible local community** (in the Barcelona Metropolitan Area), endowed with 1,500 euros.



Environmental volunteering

Cleaning up the seabed – Environmental clean-up volunteering in cooperation with the Catalan Federation for Underwater Activities

As part of Veolia Cares – a corporate volunteering initiative during the working day – a **cleaning and waste collection day** was held at **Sant Adrià de Besòs Forum**, organised by FECDAS. Thanks to the cooperation of 20 volunteers, **a total of 141,200 kg of marine litter** was collected in the Forum's bathing area. 91% of this consisted of wet wipes. The day also made it possible to rescue marine animals found alive among the debris, which were collected and returned to their natural habitat.

01
02
03
04
05



CLOSE TO OUR CUSTOMERS








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

Exceeding customer expectations in terms of quality and service excellence is a goal we pursue year after year at Aigües de Barcelona.



In recent times, the way we live and relate to each other has changed. **Technology and innovation have made it possible to bring companies closer to their customers, improving convenience and adapting the service and attention provided to the needs of each person.** Today, we are at a point where customer service has taken all the opportunities offered by the digital age to streamline processes and management.

Aware of this situation, Aigües de Barcelona launched the **With You** programme in 2022 with the aim of **putting the focus on people and ensuring that all customers, without exception, can access its services.**

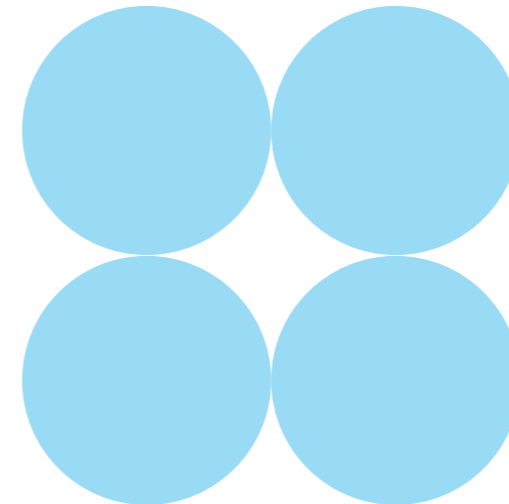
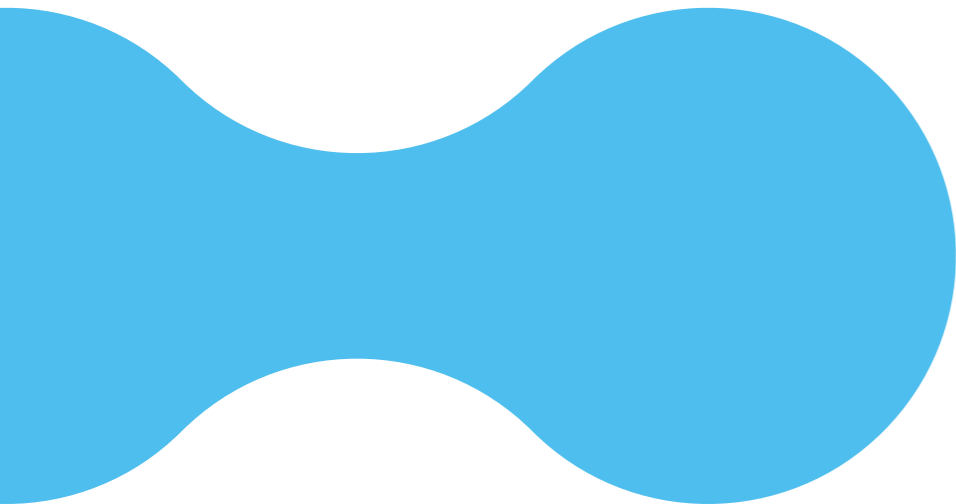
Our customers	
	1,267,764 households
	8,255 businesses
	50,222 communities of residents
	143,893 commercial premises
	10,447 municipal services

We reaffirm our **commitment to customers by putting them at the centre of our strategy** and focusing all efforts on ensuring the best possible customer experience via any of our service channels.

Omnichannel customer service is a distinctive feature of Aigües de Barcelona offering customers a wide variety of service channels, so all types of users can be served, offering them the best response.

Aigües de Barcelona currently has:

- A free telephone service centre with permanent service to deal with breakdowns.
- Another telephone service centre with a free option available from Monday to Friday, 8am to 8pm, to carry out business operations conveniently, with no need to travel.
- Four physical offices to provide a personalised service for customers who want this kind of treatment.
- A mobile office travelling through 19 municipalities in which Aigües de Barcelona manages the supply and does not have a permanent office.
- The customer area of our website, where people can carry out all procedures and operations quickly and easily.
- On the same website there is a channel with clear and informative content that allows customers to carry out operations for themselves.
- The customer area app to deal with all contracting procedures from their mobile phone.



01
02
03
04
05



The customer: at the centre of our strategy

We listen to our customers and understand and support them, adapting our operations to provide the best service and the best experience.

Aigües de Barcelona takes care to **continuously assess the service it provides**, and this assessment is an **essential tool for continuously implementing improvements** in its processes and detecting which aspects and attributes are most important to customers.

During 2023, we consolidated the **Active Listening model** – begun in 2022 – to assess our customers' satisfaction in real time. We obtain real-time surveys about the quality of our service on the phone, on the website and at our offices. Customers can immediately say what they thought of the way their procedure was handled and how they were treated by the agent.

We have also extended the scope of active listening to all existing channels, including the ratings of video calls and the mobile office, and the opinions of customers who receive calls from Aigües de Barcelona to resolve any incident.

Active Listening Surveys (2023)

Channel Global	Cumulative NSS* value	63%
	Satisfaction with the procedure (out of 5)	4.59
Channel Trucada	Cumulative NSS* value	63.49%
	Satisfaction with the procedure (out of 5)	4.59
Channel Visita	Cumulative NSS* value	58.11%
	Satisfaction with the procedure (out of 5)	4.49
Channel Web	Cumulative NSS* value	34.97%
	Satisfaction with the procedure (out of 5)	4.22

(*) 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 2023.

Development of customer satisfaction



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



During 2023, a total of 490,553 active listening surveys were carried out, with a response rate of 41.41%.

The dialogue sessions are used to learn about the main needs and expectations of stakeholders, like our customers and, in this way, to define and co-create initiatives that improve people's quality of life. Along these lines, during 2023 we have organised:

- 17 meetings with official bodies, arbitration boards, consumer bodies and Municipal Consumer Information Offices.
- 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.
- 21 sessions with major consumers and major clients, focused on improving the efficiency of their procedures through an exclusive and unique contact channel.

Customer reviews allow us to act much faster on any dissatisfaction.





The Charter of Commitments

The levels of efficiency in the service provided by Aigües de Barcelona not only constitute internal monitoring ratios for continuous improvement, they are also announced to customers in order to offer transparency via the **Aigües de Barcelona Charter of Commitments**.

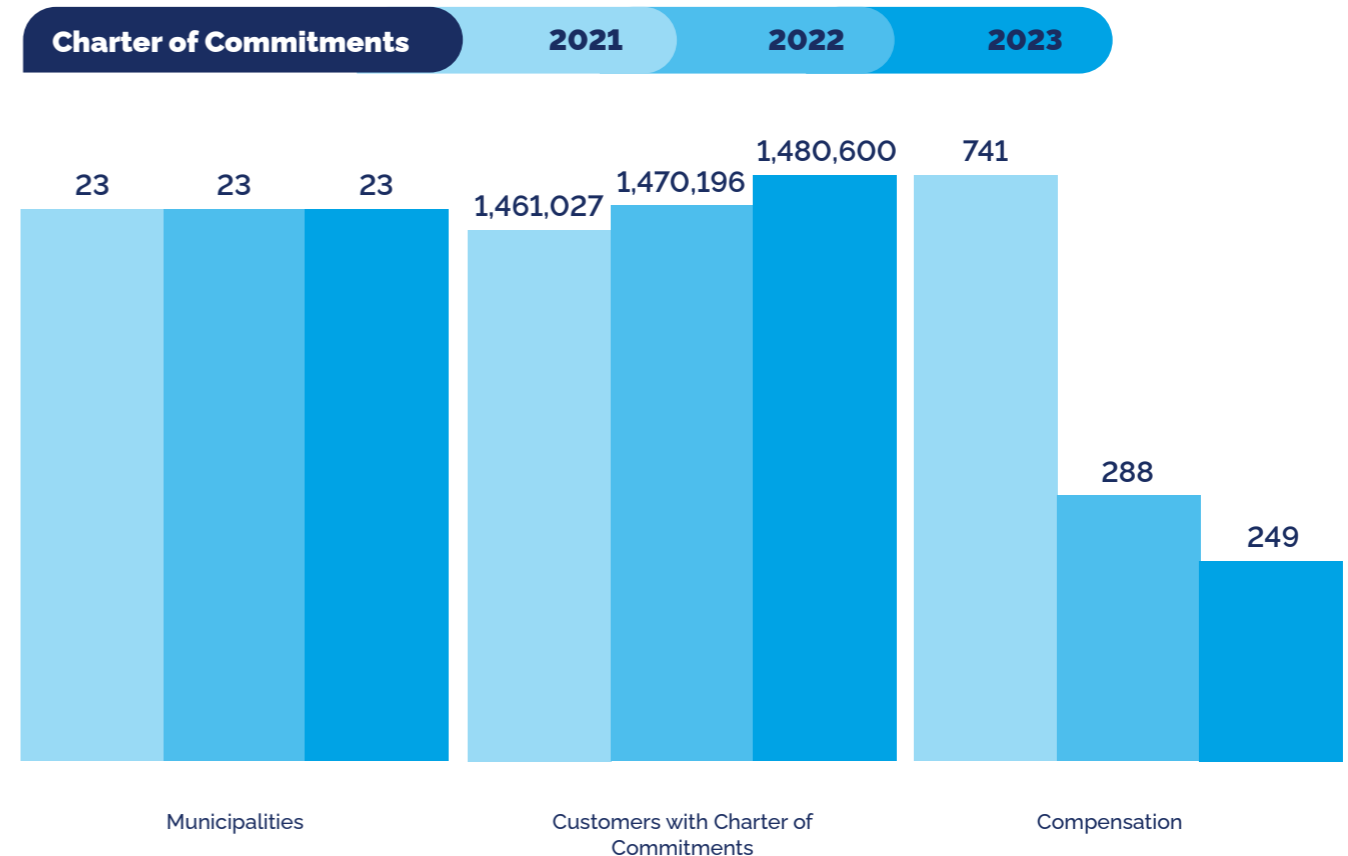
In this way, **Aigües de Barcelona values the quality of the service it provides beyond strict compliance with the service regulations**, explicitly accepting responsibility for compliance and, if it fails to comply, paying financial compensation to customers, in some cases proactively, without the need for them to ask for it.

The Aigües de Barcelona Charter of Commitments includes:

- Installing the measuring equipment in a maximum of four working days.
- Most common business operations (change of owner, duplicate invoices, updating data, etc.) carried out immediately.
- Fulfilment of appointments arranged to carry out jobs indoors.
- Error-free meter reading.
- Immediate warning of excess consumption.
- Response to water quality complaints within 24 hours.

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

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

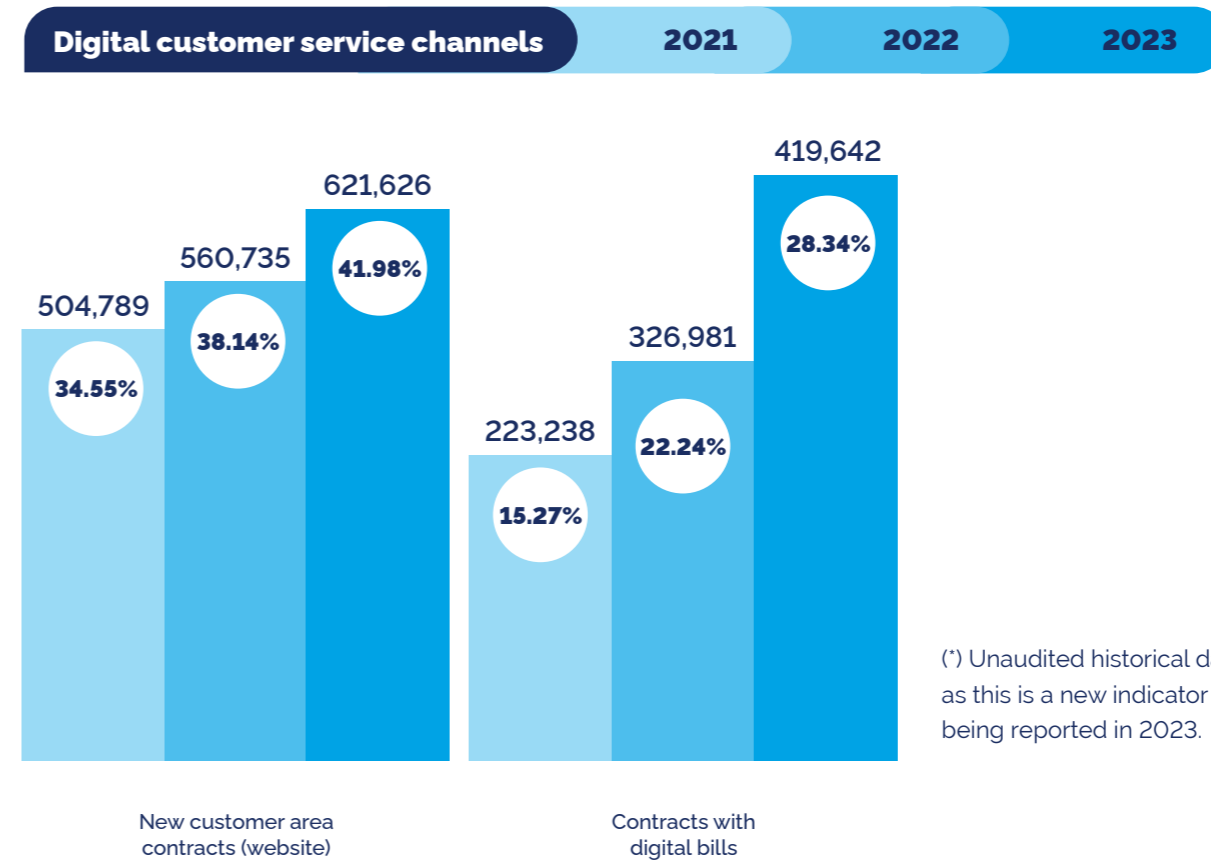




More digital, more access

Our customers are increasingly opting for digital channels, as can be seen in the development of the number of procedures carried out using each of our channels. This means we have to work constantly so we can offer **more streamlined, flexible, efficient answers and solutions**.

Today, one of our objectives is **to increase the number of users registered in the customer area of our website**, and that is why we are constantly working to **implement improvements** in this section. We also believe it is important to expand the number of customers with digital bills; that is, those who have decided to do without paper bills.



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

To ensure that we respond to our customers with digital solutions, **during 2023 we have implemented a new, improved Aigües de Barcelona app based on the user experience for the customer area of the website**. It ensures that contents and procedures are constantly updated.

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



Universal access to water

Access to water is a universal and fundamental right for a decent life and for health. Aigües de Barcelona guarantees a water supply for everyone, even those who cannot afford it. Because we are concerned about situations of vulnerability involving economic or digital factors or whether they concern comprehension or accessibility, we respond to the needs of all people, without exception.

In customer service, we do not want to leave anyone behind. For this reason, we implement measures to break down existing barriers, especially those concerning the most vulnerable and sensitive groups:

- Care so that people unfamiliar with technology have personalised, priority attention.
- Agents making the customer experience easier in our offices.
- Priority care for elderly people in the offices.
- Training for the entire workforce in caring for the elderly.
- Service in different languages and consolidation of the new customer service languages for the channels we have already described. To Catalan and Spanish we have added English, Mandarin, Arabic and Urdu.

- Service to people with disabilities via a video interpretation service in Catalan sign language and with 100% accessible offices.
- Mobile office located in the centre of some municipalities for carrying out procedures without a prior appointment and without having to travel.
- Using clear messages in all communications to ensure everyone understands what we are saying.

Showing our commitment to the most vulnerable people by ensuring universal access to all our channels has allowed us to achieve the following milestones during 2023:

- Obtaining AENOR certificate that accredits us as a company committed to care for elderly people.
- Consolidating the telephone service model in different languages and expanding our service in English to our full commercial phone line hours.
- Accreditation of accessibility at the four established physical offices and the mobile office is in progress.
- Rolling out the clear and oral communications manual, adapting telephone paths, scripts and manuals.

Commitments for dealing with elderly customers

01 Dialogue with active listening

We encourage dialogue and participation by elderly people to find out about their needs and expectations.

02 Specialised customer service team

100% of our face-to-face customer service team are trained to deal with elderly people and we are committed to expanding this training to the whole team (telephone customer care, etc.) before the end of 2025.

03 Face-to-face customer service without an appointment

At our offices we deal with elderly people even if they turn up without an appointment.

04 Support for face-to-face customer care

We have specialist facilitators for helping elderly people carry out necessary processes.

05 Accessible, inclusive offices

Our offices have been designed to guarantee access for all groups (elderly people, people with disabilities, etc.)

06 Mobile office

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

07 Clear, everyday language

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

08 We break down language barriers

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

09 Digital customer care channels

Elderly people and people with reduced mobility can be dealt with using channels adapted to their needs (video calls).

10 New payment channels

Our customers have different payment channels so they can avoid travel (Bizum, payment at tobacconists, etc.).

01
02
03
04
05



Discounts, aid and social tariff

Access to water is an essential human right for a dignified life and it must therefore be accessible to everyone. At Aigües de Barcelona we are aware of the difficulties that some people face in accessing this much-needed resource and this situation has been exacerbated in recent years by the economic crisis and the COVID-19 pandemic.

We work in close cooperation with social services and local councils' energy advice points to speed up and facilitate procedures for people in situations of economic vulnerability. This bilateral coordination allows us to act quickly when we identify a possibly sensitive situation.

Discounts and grants	2021	2022	2023
Families with social tariff	53,333	56,757	60,987
Social tariff (€M)	4.9	8.1	8.6

Social tariff

The social tariff is a structural mechanism whose aim is to make it easier for vulnerable households to pay their water bills. This social tariff represents a 100% discount on the service fee and the price of sections 1 and 2 of the "Water supply" item. The volume of water included in bands 1 and 2 is considered as the sustainable, responsible consumption of a household, according to the World Health Organization. In this way, we ensure an affordable bill for everyone.

Who can benefit from it?

Families with all members unemployed and recipients of minimum pensions. Also people and family units who can prove they are in a situation of economic vulnerability, in accordance with the provisions of current regulations, or citizens who have been recognised in a report from the social services of a local authority as being at risk of housing exclusion, or any other situation requiring special protection.

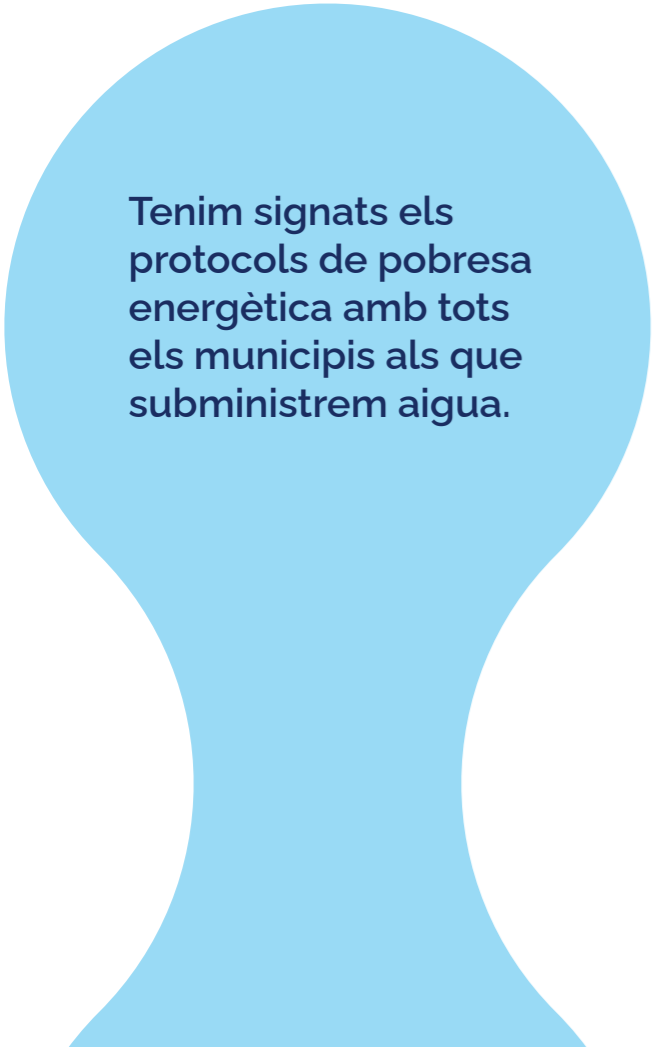


- 01
- 02
- 03
- 04
- 05



Energy poverty protocols with councils

Regarding the energy poverty protocols signed between the city councils of the metropolitan area and Aigües de Barcelona, it should be noted that during 2023 the agreements with the Barcelona and L'Hospitalet city councils have been renewed.



Tenim signats els protocols de pobresa energètica amb tots els municipis als que subministrem aigua.

Discounts for households with more than three people

Aigües de Barcelona offers the option of increasing the number of litres a family can consume at a cheaper price. Water consumption is divided into five graduated price bands. In this way, if there are more than three people living at home, they can consume more litres of water in each section. This option represents a direct saving on the items of the bill called "supply" and "charge". In addition, in this case, the waste collection item (TMTR and TRR) is reduced by 5% for each additional person.

Homes where people with a degree of disability greater than 75% live also receive special treatment.

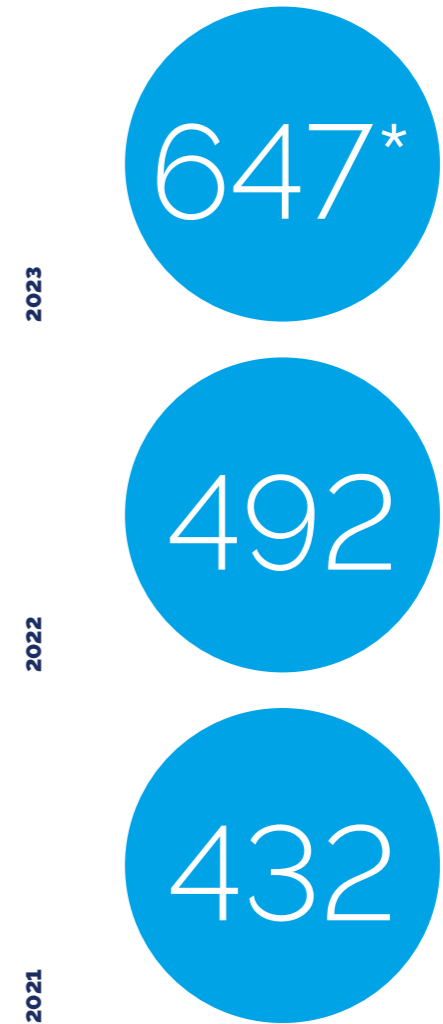
Flexible payments

We have flexibility mechanisms aimed at everyone, such as changing the payment collection day, adapted to each case, to make it more convenient to pay bills.

Registration without right of use

With regard to the registration for supply, when the person does not have the right to use over the accommodation, the service regulations authorise the supplying body to register the service to people or family units in a situation of risk of residential exclusion, as long as two essential requirements are met: they are officially registered at the address to which the supply is provided and they have a report from the social services of their local council acknowledging that the person and their family unit are at risk of residential exclusion and that there are therefore urgent social reasons for this course of action.

Registrations without right of use



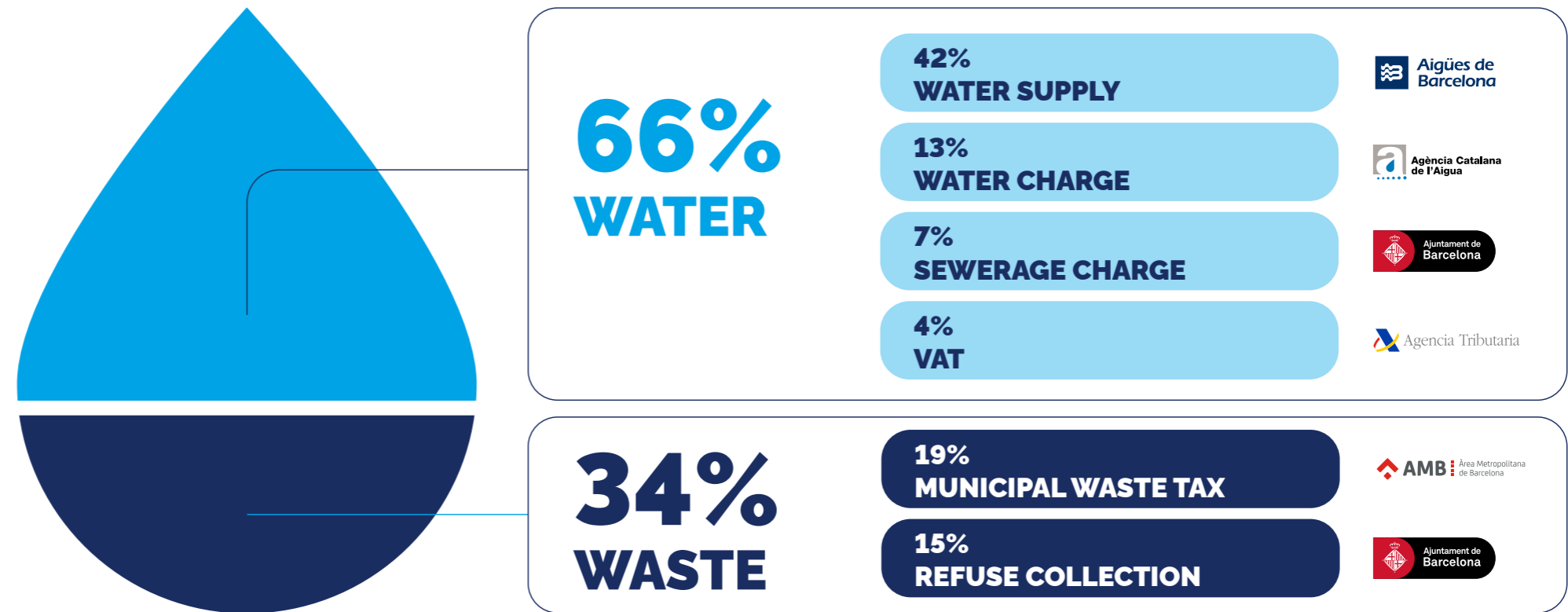
(*) The increase in registrations without right of use in 2023 is mainly concentrated in the city of Barcelona.

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

A bill for everyone

One of Aigües de Barcelona's main objectives is **for our customers to understand the parts making up the water supply** at all times. This is a complex process which the company carries out efficiently to ensure the quality, safety and continuity of the water they consume, carrying out **responsible management of the integrated water cycle**.

The water bill includes the cost of this supply and water consumption, but also adds the taxes of the local municipalities, the AMB and the ACA linked to the integrated water cycle and, beyond water, those corresponding to waste management.



Distribució del cost d'una factura d'aigua tipus d'un habitatge del municipi de Barcelona.

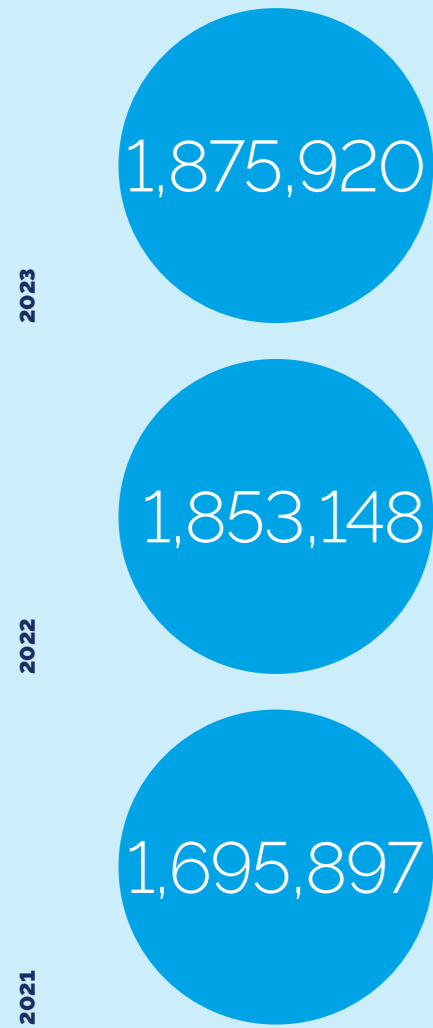
Debt management

In 2023 there has been a reduction in contracts with overdue debt of 19.40%, which has meant a 17.60% reduction in overdue debt. With regard to overdue debt on domestic supplies, this reduction was 14.3%, and in commercial/ industrial supplies 37.5%.

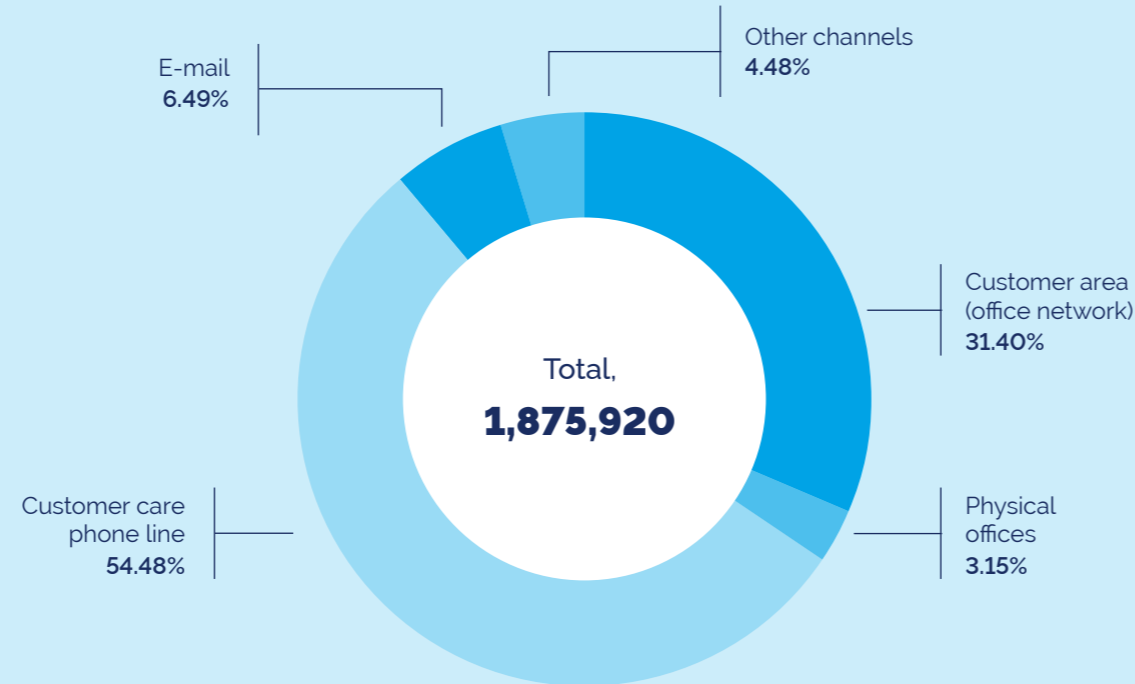
At the end of 2023, **the total overdue debt amounts to 33,094,513 euros**

Inquiries and complaints

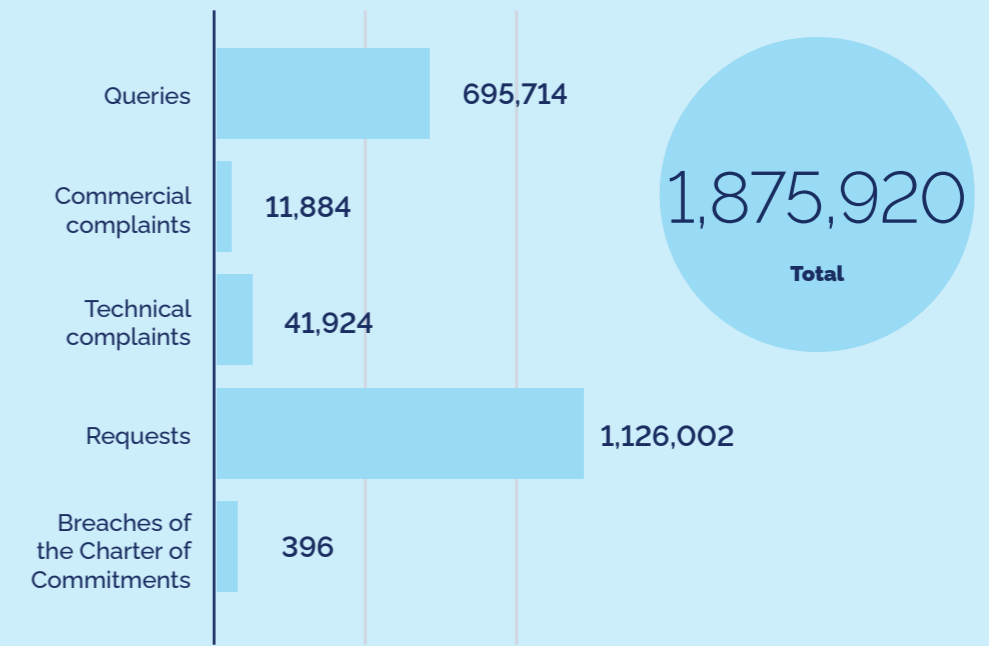
Inquiries via the different communication channels (OFEX, offices, customer care, phone line, etc.)*



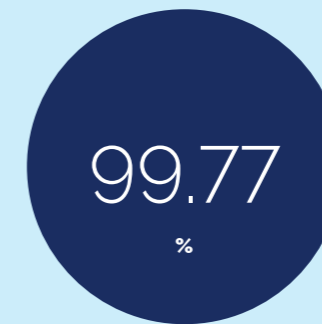
Number of inquiries per channel (2023)



Inquiries generated during the calendar year by type (2023)



Complaints dealt with in less than nine days (2023) *



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

(* 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.

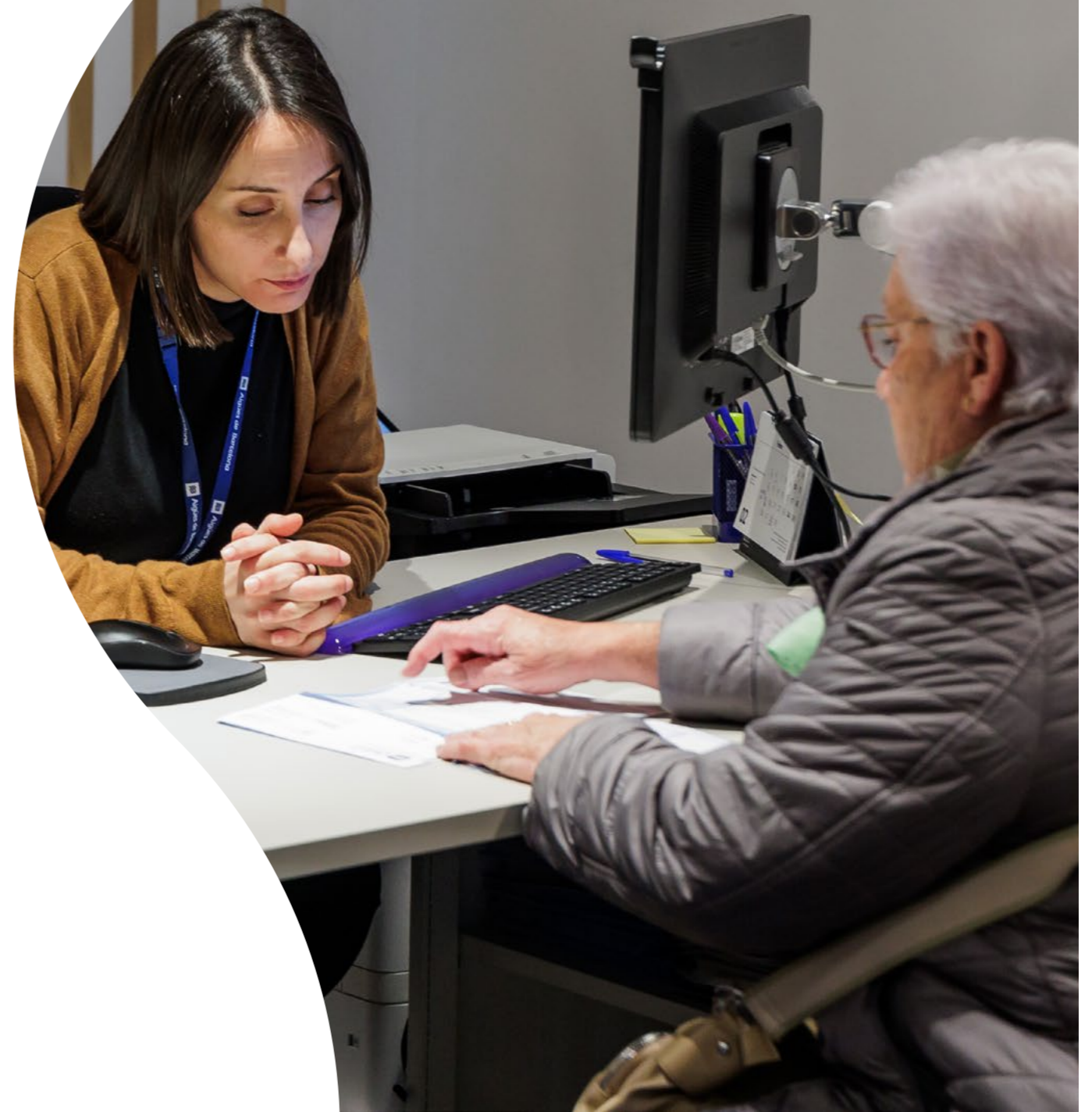
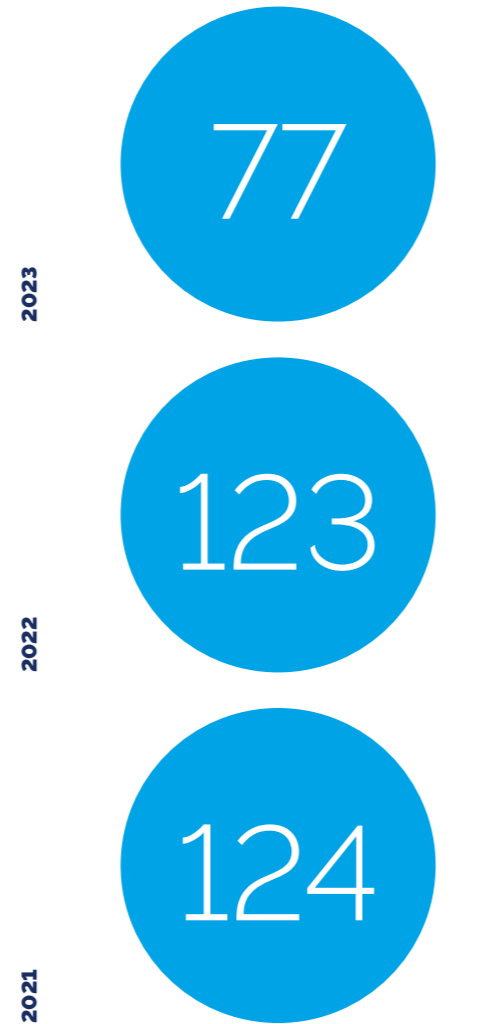
The Customer Counsellor: mediation between the client and the company

The duties of the Customer Counsellor include mediation and advising of the people who request their intervention because they do not agree with the answer the company has given them when they have presented a complaint. They also suggest to the company measures to improve procedures based on analysing the cases dealt with, thereby protecting the consumer's rights.

An additional role of the Customer Counsellor is to promote dialogue with stakeholders in the customer environment. This function is reflected in collaboration agreements with public and private consumer protection bodies.

Due to the improvement of the processes for monitoring complaints and customer satisfaction, the number of complaints received by the Customer Counsellor has decreased by 62.6%.

Total claims received





CONSUMPTION MONITORING

Aigües de Barcelona has **1,174,855 meters equipped with remote metering**, which means 81% of customers have this service. Remote metering provides overall benefits thanks to **active water management, as providing more control over water consumption helps people use it more efficiently**. In addition, it is also beneficial for each consumption unit, as it makes more information on water consumption available. With remote metering, we have the data on readings and hourly consumption. This information is used in customers' bills and helps us develop value-added services.



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

Customers with remote metering on their meter have configurable warnings with which help detect possible water leaks or excess consumption via the customer area.

In the current drought context, it is crucial to be able to offer customers tools so they can know about their consumption and therefore make improvements to efficiently control and regulate their use of water. We aim to give all meters remote metering by 2030.



04

Dialogue and transparency – governance commitments



Enrique García, General Service Manager for Aigües de Barcelona

« During its more than 156 years of history, Aigües de Barcelona has continuously supplied water and contributed to the well-being of people and the economic activity of the Barcelona Metropolitan Area, overcoming all kinds of adversities and dealing efficiently with the different crises it has had to face.

The processes of preparation and anticipation are the cornerstone on which crisis management models are built. Resilience is based not only on the ability to adapt to overcome any situation, but also on improving the management model to face up to the uncertainties of the future with better guarantees.

The drought of 2008 was a big crisis, but, at the same time, also a lesson for dealing with future episodes that will be increasingly frequent and severe, as climate change experts predicted years ago.

In order to be able to respond to the need for continuous improvement, and based on the lessons learned in 2008, the first wastewater reclamation pilot schemes were started more than six years ago, and this made it possible

to prepare the current infrastructures. In this way, the company has promoted the reuse of reclaimed water for urban, agricultural and environmental purposes, or as a resource to be treated for drinking water. Such is this vision of anticipation that 25% of the water consumed in the metropolitan area of Barcelona during much of 2023 has been reclaimed water. In fact, thanks to the availability of new non-conventional sources of the resource, such as reclaimed or desalinated water, it has been possible to ensure supply throughout the year despite the drought situation we are suffering from.

Now more than ever, it is clear that public-private cooperation is essential to deal with Catalonia's structural water emergency, with a clear impact in economic and social areas. It is therefore to address the construction of infrastructures that allow us to stop depending on the climate and guarantee the water resilience of the five million people in the metropolitan region of Barcelona. This solution calls for expanding water reclamation to 100% as a more sustainable and reliable remedy, together with the mix of desalination, groundwater and surface water.

In this sense, we are clear that good risk analysis, with detailed action plans, a solid and resilient value chain and a constant dialogue with all stakeholders to understand their concerns and expectations are key governance tools for the company that allow us to look to the future with optimism and confidence.

Legislation regarding water quality, sludge management, the contribution to the sustainability of the territory, and cybersecurity, among other aspects, represent challenges for responsible management. Once again, the analysis of the legal and regulatory framework will allow us to anticipate and adapt with all the necessary resources and tools.

With this report, Aigües de Barcelona communicates its commitments and contribution concerning sustainability in a clear and transparent way, together with its achievements in the social and environmental fields and in good governance. The company also promotes participation, dialogue and co-creation with stakeholders to contribute to the sustainable development of the environment through the responsible management of the water cycle. »



Enrique García
General Service Manager for
Aigües de Barcelona



01
02
03
04
05



GOOD CORPORATE GOVERNANCE

The **corporate governance** model is part of Aigües de Barcelona's business culture and its DNA. The good practices established based on good governance **bring value and security, improve performance, strengthen credibility and promote both the sustainability of the company and the continuity of its activities, as well as its ability to adapt to the environment.** They therefore help improve the company's effectiveness and efficiency, as well as its positive impact on society and the involvement of its professionals.



Shareholder composition

Barcelona Metropolitan Area (AMB)
Societat General d'Aigües de Barcelona, SAU
CriteriaCaixa, SAU

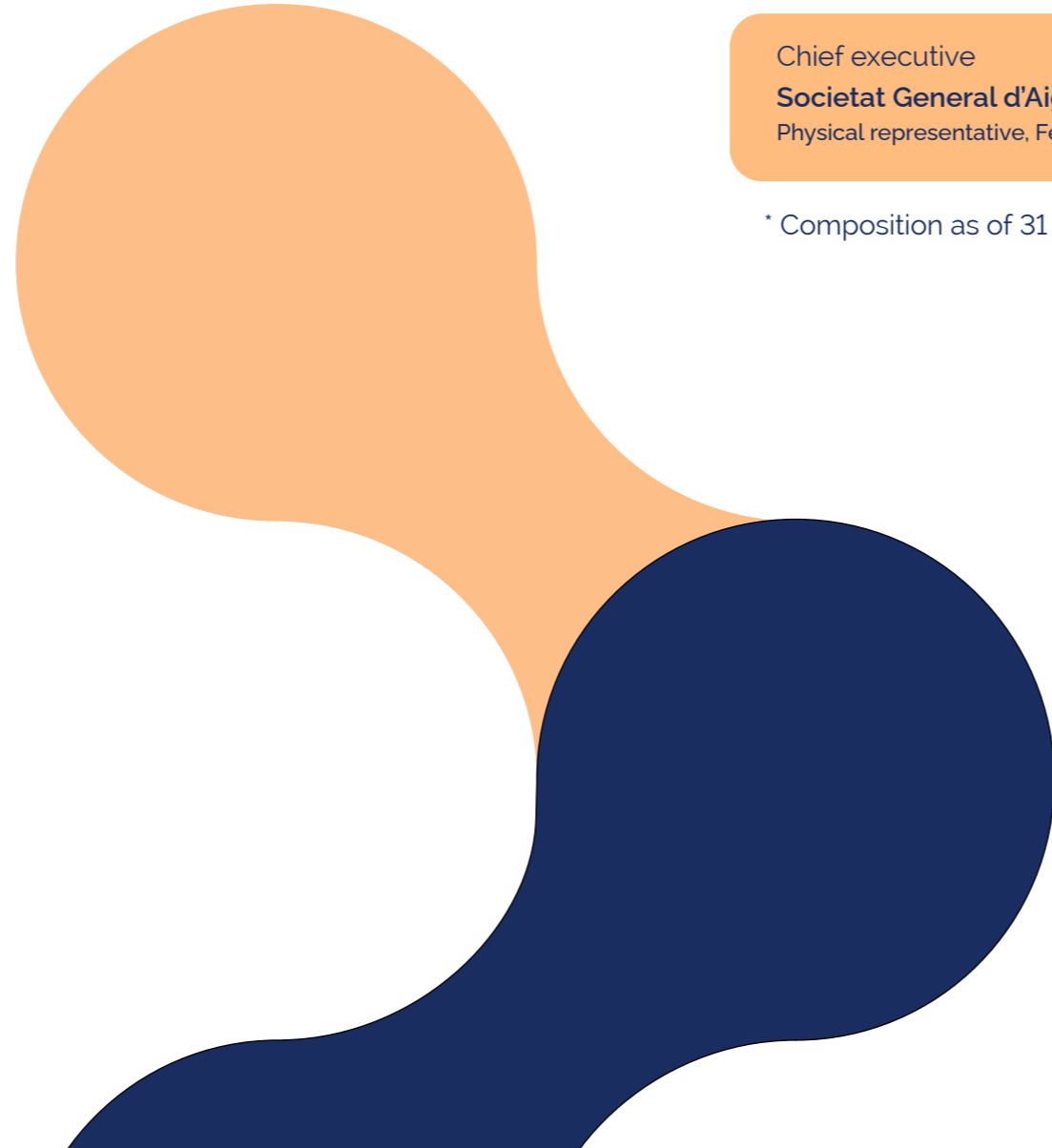


- 01
- 02
- 03
- 04**
- 05



Board of Directors

The Board of Directors of Aigües de Barcelona consists of 16 members: three put forward by the AMB, 11 by Societat General d'Aigües de Barcelona and two by CriteriaCaixa. They are appointed by the company's Shareholders' Meeting.



Chairman
Àngel Simón Grimaldos

Vice-chair
Ciril Rozman Jurado

Chief executive
Societat General d'Aigües de Barcelona
Physical representative, Felipe Campos i Rubio

* Composition as of 31 December 2023

Directors

Marta Colet Gonzalo

Montserrat Colldeforns i Sol

Eva Maria Ferruz Nortes

Therese Jamaa

Carmen Marull Guasch

Clara Navarro Colomer

Marta Palacio Canal

Esther Real Saladrigas

Miquel Roca i Junyent

Jordi Ros Faura

Secretary (not a director)
Alejandro Jiménez Marconi

01
02
03
04
05



The Board's most important measures

During 2023, the Board of Directors has continued with its aim of diversifying the profiles of its members, in line with the company's new strategic orientations. **Representation of women on this governing body has therefore increased.**

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

At the suggestion of the shareholder Societat General d'Aigües de Barcelona, Esther Real Saladrigas, Therese Jamaa and Eva Maria Ferruz Nortés were appointed as directors of the company. In line with ESG principles and the European Union's projects to build sustainable corporate governance, the Societat General d'Aigües de Barcelona proposed the appointment as a director of the Company of the person who at any given time chairs the Intercentre Committee of the company and that, when this person changes, the new Committee chair should be proposed as a director at the next General Shareholders' Meeting.

At the suggestion of the shareholder CriteriaCaixa, Ms Marta Palacio Canal was re-elected.

The terms as directors of Jordi Parés and Jordi Serra expired on 3 March 2023 and their time in their posts expired at the end of the Shareholders' Meeting as they were not re-elected, considering that AMB made no proposal in this respect.

On 8 February 2024, at the Shareholders' Meeting, Antoni Fogué Moya and Isidre Sierra Fusté were appointed as new directors, proposed by the shareholder AMB.

01
02
03
04
05



Committees of the Board of Directors

01
02
03
04
05

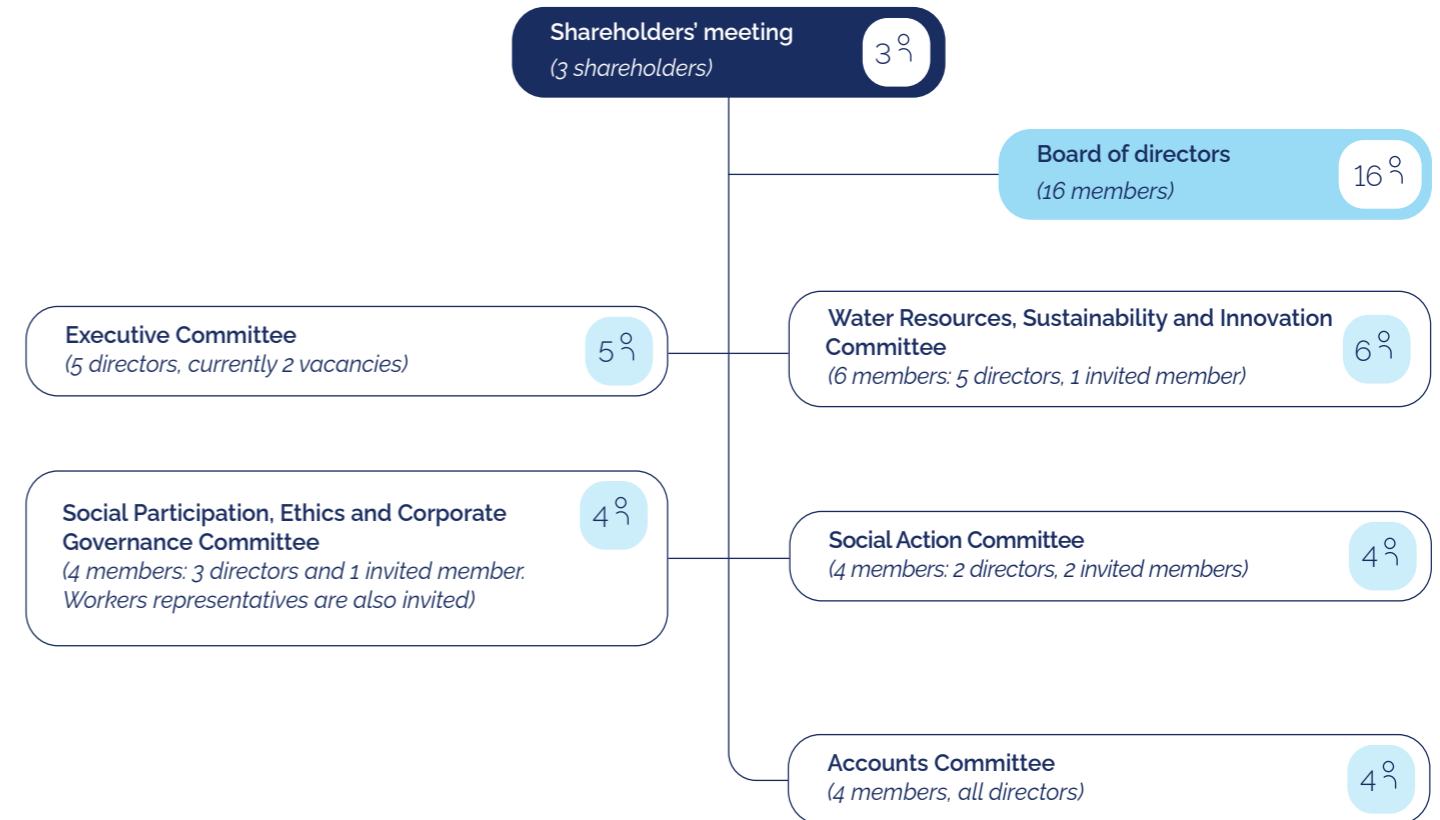
The company currently has five committees reporting directly to the Board of Directors: an executive committee that is delegated all the powers of the Board of Directors (except those that cannot be delegated legally or under the articles of association) and four more non-executive committees that work in different areas: 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. Each of these committees has regulations approved by the Board of Directors.

All the non-executive committees suggest working plans that are submitted for approval by the Board. They also present an annual report. The company's Managing Director attends all meetings and communication channels have been established between these committees and the Board of Directors so that they inform it regularly on the activities they carry out. The chair of each committee reports on the content of the sessions at the following Board meeting. These committees are governed by their own internal regulations.

It should be noted that all members of the Board of Directors can access a document space for directors that allows access to all the minutes of the Board meetings and their appendices, as well as the minutes of the meetings of the Executive Committee and the various meetings of the Board's non-executive committees.

As of 20 September 2023, there were nine committees of the Board of Directors (one executive and eight non-executive committees). At the Board meeting on the same day, the reorganisation of the committees was discussed and a proposal was made to move from eight non-executive committees to four non-executive committees.

The committees consist of members who are members of the Board of Directors and members who are not.



Management structure

The main duty of the management of Aigües de Barcelona is to ensure compliance with the policies and agreements from the company's Board of Directors. Management establishes long-term strategies and ensures the economic viability of the company and the excellence of the service provided. It also implements the operational policies and measures in each of its areas to achieve the established objectives.

The Managing Director is accountable to the Board of Directors, which presents 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 face up to the new challenges arising from our management area, focused on improving people's quality of life and the environment. In this way, we help preserve a sustainable, resilient and prosperous urban ecosystem.

An organisational structure has been established in accordance with three strategic pillars:



Social commitment



Operational excellence and being a reference hub on climate change



Transforming the business model (in which the customer function is a priority)

COMPOSITION OF THE MANAGEMENT STRUCTURE:

Jorge Manent
Managing Director

The organisational structure of Aigües de Barcelona consists of the following sections that run the company's day-to-day operations: General Management, Operations, Regulatory Office, Communications and Marketing, Sustainability, Customers, General Services, Social Action and Participation, Legal, and People and Organisation.

01
02
03
04
05



(2-23)

Policy management

The **Integrated Management Policy**, approved by the senior management of Aigües de Barcelona, is a fundamental part of the Integrated Management System (IMS), which 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.

During 2023, this policy has been updated with the incorporation of new commitments that help us to continuously improve as an organisation.

We also have a set of policies approved by the Board of Directors that reinforce our ethical and transparent culture, as well as our commitment to sustainability and human rights:

- Sustainability policy
- Climate action policy
- Human rights policy
- Transparency policy
- Criminal risk prevention, detection and management model policies:
 - » Conflict of Interest Policy (updated 2023)
 - » Policy for relations with public authorities and officials
 - » Policy for action in the private sector and for conflicts of interest
 - » Sponsorship and patronage policy
 - » Information security and use of ICT policy
 - » Tax compliance policy
 - » Environmental compliance policy and water quality policy
 - » Criminal compliance policy

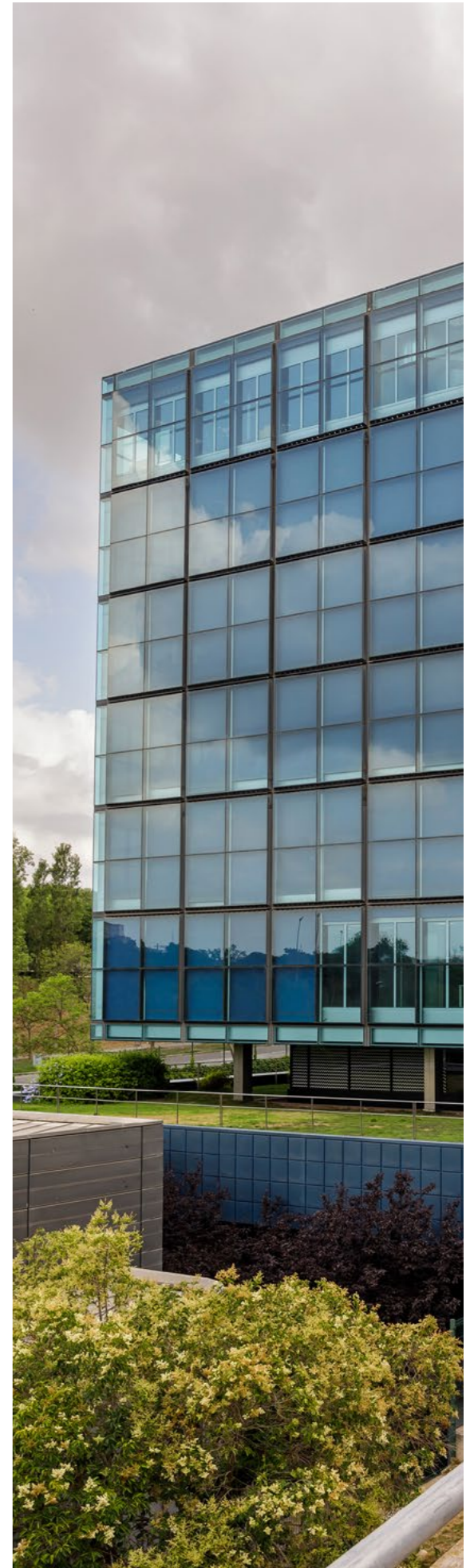
General Management has also approved the **Fair Culture Policy and the Sustainable Purchasing Policy** (incorporated in 2023).

The 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 **consistency between all the organisation's policies**.

Our policies are **available to all our stakeholders**. For workers, these policies are distributed via the NEODOC document management tool. In this way, management ensures the whole workforce knows about them.

Our policies are accessible on our website:

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



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



RESPONSIBLE ECONOMIC MANAGEMENT



01
02
03
04
05

As an example of our commitment to society, at Aigües de Barcelona we **manage our economic stories responsibly, to guarantee growth**, without forgetting, of course, the generation of positive impacts on our environment.

We therefore understand that **economic management must ensure a favourable scenario for the company**, incorporating sustainability issues as a vector for success.



2023 was the year the tariff approved in October 2022 was applied, which meant an increase of 4.02%. In a context of high inflation, with a cumulative increase of 11.6% during the period 2022-2023 and with industrial prices above the RPI, **this increase has made it possible to reduce the negative financial impact**, although this is still insufficient.

From a macroeconomic point of view, the year 2023 has been affected by the drought situation. The persistent lack of precipitation and the reduction in the reserves in the reservoirs of the various internal basins of Catalonia led the ACA first to decree a state of drought alert in the Ter-Llobregat reservoir operating unit. Later, faced with an increasingly delicate situation, the ACA's Board of Directors agreed to approve the state of exceptional measures.

The Special Action Plan in the event of an alert and eventual drought establishes a **limit on overall consumption for the supply of the population in the exceptional measures scenario**. This means the volumes delivered to supply the population cannot exceed a **maximum equivalent allocation of 230 litres per inhabitant per day**. Several **specific limitations on the use of water** are also established (such as a ban on watering public and private gardens and green areas, except for watering trees for survival; a ban on filling ornamental fountains; a ban on cleaning streets with mains water; limits on filling swimming pools, a limitation on cleaning of vehicles, etc.), as well as a reduction in water consumption compared to the normal situation for different uses, including a limitation for industrial use.

On 24 November 2023, as a step prior to the

declaration of emergency and with the aim of avoiding the impact of the most restrictive measures, **the ACA intensified some decisions in the exceptional drought measures scenario and reduced the volume of water delivered for supply to an allocation of 210 litres per inhabitant per day.**

Finally, **on 1 February 2024, the State of Emergency I due to hydrological drought was declared in the operating units of the Ter-Llobregat reservoirs**, where the municipalities supplied by Aigües de Barcelona are. This new scenario involves **greater restrictions**, as established in the Special Action Plan for drought alert and emergency situations, and **volumes delivered to supply the population cannot exceed a maximum equivalent allocation of 200 litres per inhabitant per day.**

To respond to the drought situation, Aigües de Barcelona, in coordination with the AMB and the ACA, is carrying out **measures aimed at using new resources** not foreseen in a normal scenario and adjusting the facilities and the service to **adapt the continuous operating system to the context of resource scarcity and the worsening of the water quality from the current sources.**

The extraordinary costs the company is incurring to deal with the drought have been carried over to be compensated in the next tariff review.

01
02
03
04
05



Another important macroeconomic factor in 2023 has been the upward trend in interest rates. **The significant increase in rates has had an impact on the year's financial costs.**

The strong increase in the price of products and services, the situation of persistent water stress that demands adaptations of the operating system, the development of the price of energy and the increase in interest rates mean a **very significant (direct and indirect) impact on the costs of providing the service.**

The increase in prices and interest rates also means greater pressure on the budgets of the most vulnerable families. At Aigües de Barcelona, we are maintaining our commitment to society and can demonstrate investment of **2.5 million euros in social action** (educational projects, awareness plans, commitment to local development, measures for health and well-being, etc.).

Economic management	2021	2022	2023
Resources aimed at society (costs of LBG contributions) (€M)	1.9 *	2.8	2.5
Corporation tax costs (€)	1,980,895	1,224,072	951,278
Net profit (€)	4,929,926	970,178	1,694,978
Public subsidies received (€)	128,094	382,881	345,269

(*) Until 2021, the Aigües de Barcelona Solidarity Fund complemented the fact that there was, as yet, no tariff giving a discount on 100% of the regular contribution and basic consumption items, which did come into force in August 2021. Taking into account the Solidarity Fund, the amount for 2021 would be 3.7 million euros.

Value creation financial data

(€M)	2021	2022	2023
Directly generated economic value	404.5	428.4	494.70
a) Income	404.5	428.4	494.70
Distributed economic value	(360.8)	(379.9)	(448.40)
b) Operating costs without donations	(256.7)	(275.7)	(341.80)
c) Staff costs	(80.8)	(89.6)	(92.70)
d) Capital suppliers	(7.7)	(1.1)	(3.80)
Shareholders (dividends paid)	(3.5)	0.0	0.00
Financial costs paid	(4.2)	(1.1)	(3.80)
e) Taxes	(8.9)	(7.6)	(6.40)
Corporation tax (IS)	(2.7)	(1.2)	0.20
Others	(6.2)	(6.4)	(6.60)
f) Resources intended for society (Solidarity Fund, LBG contributions, donations and sponsorship)	(6.7)	(5.9)	(6.20)
Economic value retained	43.7	48.5	43.80

01

02

03

04

05

Income
statement

INCOME STATEMENT (€M)	2021	2022	2023
Income	404.5	428.4	494.7
Operating costs	(346.8)	(374.8)	(444.9)
Depreciation and provisions	(48.5)	(49.1)	(44.7)
Extraordinary profit/loss	(0.8)	(0.6)	(1.3)
Operating profit/loss	8.4	3.9	4.0
Financial profit/loss	(1.5)	(1.7)	(1.3)
Pre-tax profit/loss	6.9	2.2	2.6
Corporation tax	(2.0)	(1.2)	(1.0)
Result for the financial year	4.9	1.0	1.7

Sustainable
funding

In its duty to sustainability, Aigües de Barcelona signed a **bank funding agreement under ESG criteria** in 2021, which is conditional on commitments in the areas of social action, the environment, governance and transparency.

In 2023, Aigües de Barcelona has signed a new sustainable funding agreement to deal with the drought works established in the Catalan Extraordinary and Urgent Measures to Deal with the Exceptional Drought Act 9/2023, of 19 May.

Like its predecessor, this new sustainable funding agreement has also been signed based on three environmental, social and governance criteria.

In both funding agreements, the application of these commitments is audited and certified by an external agent.

01

02

03

04

05



Sustainable funding objectives in 2021

Objective	2021	2022	2023
Going 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*	8.96%	8.41%	6.10%
Maintaining annual investment of €1.5 M in social measures**	1.9M€	2.8 M€	2.5 M€
Reducing the scope 1 carbon footprint of drinking water production annually***	8.90 T CO ₂ eq/hm ³	11.13 T CO ₂ eq/hm ³	9.73 T CO ₂ eq/hm ³

(*) The calculation of the pay gap [pay gap = (average male pay – average female pay) / (average male pay)] 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.

During 2023, the financial institution has found that Aigües de Barcelona has complied with these three indicators. With this achievement, the company has benefited from an interest rate bonus for another year.

Sustainable funding objectives in 2023

Objective	2023
Year-on-year increase in the volume of addressable spend under sustainability criteria (target 80% by 2030)*	49.4%
Maintaining annual investment of €1.5 M in social measures**	2.5 M€
Ability to generate PWCs (Positive Water Credits) from the production of reclaimed water (target 17,700 in 2028)	8,553

(*) 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 new bank funding agreement signed in 2023 has the following aims:

- **Environmental:** the ability to generate **PWCs (Positive Water Credits)** from reclaimed water production.
- **Social:** commitment to maintaining a certain level of annual investment in social action (as in the funding agreement under ESG criteria signed in 2021).
- **Governance:** commitment to a year-on-year increase in the volume of addressable spend under sustainability criteria.

What are PWCs?

Positive Water Credits (PWCs) are an indicator of the contribution to Climate Change Adaptation. They are a measure of the positive impact on a hydrographic basin of a series of measures carried out by an organisation and they are equivalent to 1,000 m3 of water footprint saved. PWCs can be exchanged with organisations which, having implemented measures to reduce their water footprint, wish to rely on compensation projects to contribute to more sustainable water management.



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

01
02
03
04
05



Sustainable funding taxonomy

The European Union is the first body that has decided to be climate neutral by 2050. To achieve this goal and preserve the planet, beyond public awareness, **the EU is working on a series of pieces of legislation that companies and authorities must comply with.** The central challenge is **to achieve full climate neutrality and contribute actively to preserving the environment.**

Among the pieces of legislation being developed, the one with the most impact from an environmental point of view is the **Environmental Taxonomy**, which is based on six objectives::

- » Mitigating climate change
- » Adapting to climate change
- » Sustainable use and protection of water and marine resources
- » Transition towards a circular economy
- » Pollution control and prevention
- » Protection and restoration of biodiversity and ecosystems

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

Specifically, the three indicators required for the taxonomy have been analysed: Revenues, CAPEX and OPEX.



Montserrat Freixes
Head of Taxonomy at Aigües
de Barcelona

Montserrat Freixes, head of Taxonomy at Aigües de Barcelona

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

« Climate change and environmental deterioration are an existential threat facing the world. We can see how the Earth is warming much more than has been historically recorded, and it is known that the continued emission of greenhouse gases will further warm the planet.

To overcome these challenges, the European Union, through the European Green Deal, wants to transform its economy in a competitive way that is efficient in the use of resources, guaranteeing climate neutrality by 2050, with no-one left behind.

In order to achieve these goals, it is necessary to boost investments in sustainable projects and activities. With this intention, and in order to speed up its implementation, the European Union has established a classification system for economic activities called the European Taxonomy for Sustainable Activities. This new system will allow us to determine which activities qualify as sustainable, both from an environmental and a social point of view.

There is currently no European regulation exclusively for Environmental Taxonomy and, at Aigües de Barcelona, we have analysed the six objectives of the Environmental Taxonomy from the point of view of both eligibility and alignment. »



RISK MANAGEMENT



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

Aigües de Barcelona has a **common methodology for assessing and handling risks in the different processes and areas of management.** The aim of this methodology is to guarantee that **all the company's risks are identified** and classified according to a single metric.

The handling process in question focuses on **efficient, comprehensive and transversal mitigation to ensure that risk management is central to the organisation's culture,** facilitates decision-making and supports strategic planning activity. Integrated business risk management allows us **to establish overall strategies that promote business resilience.**



Javier Montoya
Cybersecurity, Continuity and
Risks Manager at Aigües de
Barcelona

Javier Montoya, Cybersecurity, Continuity and Risks Manager at Aigües de Barcelona

01
02
03
04
05

« In 2023, in Business Continuity we managed to certify all the management processes of the integrated water cycle, as well as our customer care process. This milestone has meant having a guarantee of continuity for the service we offer as well as adding the sanitation and customer service processes to the supply processes we already had certified.

We have also continued with our comprehensive risk management, which allows us to anticipate threats and ensure the objectives and strategic goals set by Aigües de Barcelona. This management is a structured process to deal with the uncertainty related to a risk, which is why we identify, analyse and assess the risks that affect us across the entire company, so we can then establish the most appropriate strategies for handling them. This handling is intended to reduce both the probability of the risks occurring and the negative impact they could have.

The result of this analysis process allows the governing bodies to establish strategies aimed at minimising these risks to provide reasonable security and integrity in relation to achieving our objectives. We carry out all these procedures periodically so we can have a more accurate, up-to-date result. We also combine this risk management with continuity and crisis management in order to reach a state of operational resilience that allows us to withstand the impacts affecting the company while maintaining the service we are committed to. »



Context and governance

The organisation establishes, implements and maintains a **formal, documented risk assessment and handling process** that identifies, analyse, evaluates and systematically manages them. The Archer tool is available as formal support for carrying out and monitoring the entire process.

The **Security, Continuity and Risks section provides technical support for process managers or assessors** when making decisions related to risk management.

We consider ISO 31000 concerning Risk Management as a framework for the risk management process.

There are two levels of assessment:

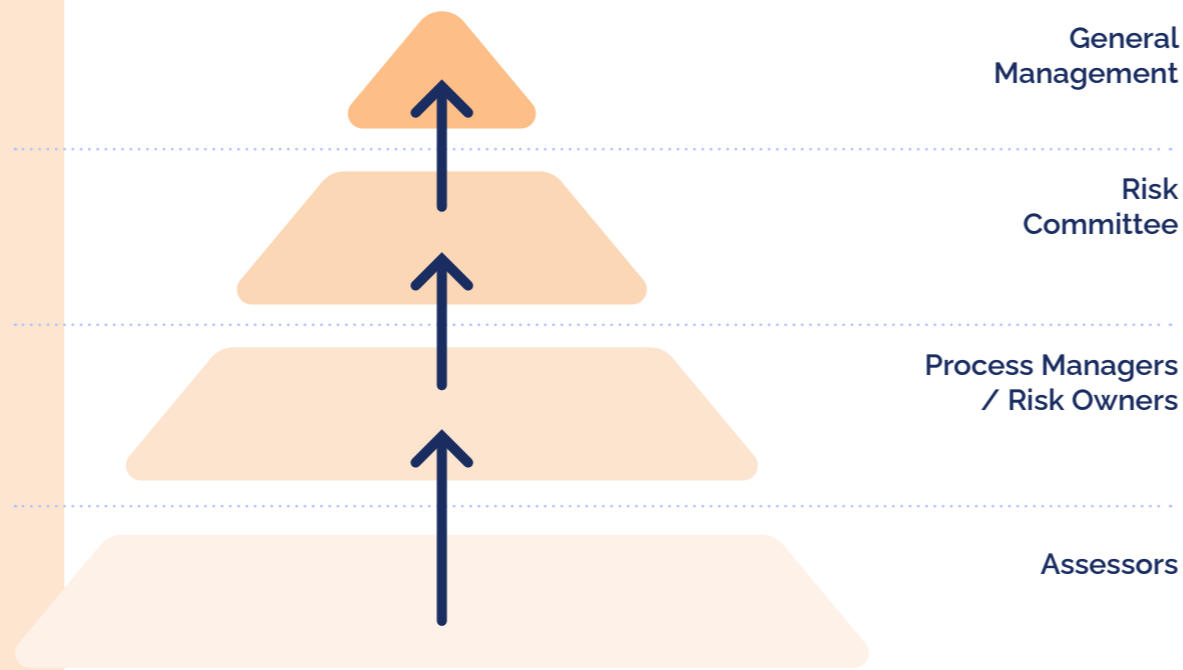
- Level 1: assessment by business process
- Level 2: overall strategic assessment

First, the different business processes are identified in order to assess the risk in a detailed way for each management area (level 1).

This process is carried out periodically at least once a year, or whenever important changes occur in the organisation that could mean changes in the results of the last analysis carried out.

The status is then monitored based on the results obtained and the defined risk management plans. At the end of the process, the most important risks are extracted in a general strategic assessment to generate the company's risk map (level 2).

Roles in the risk analysis process



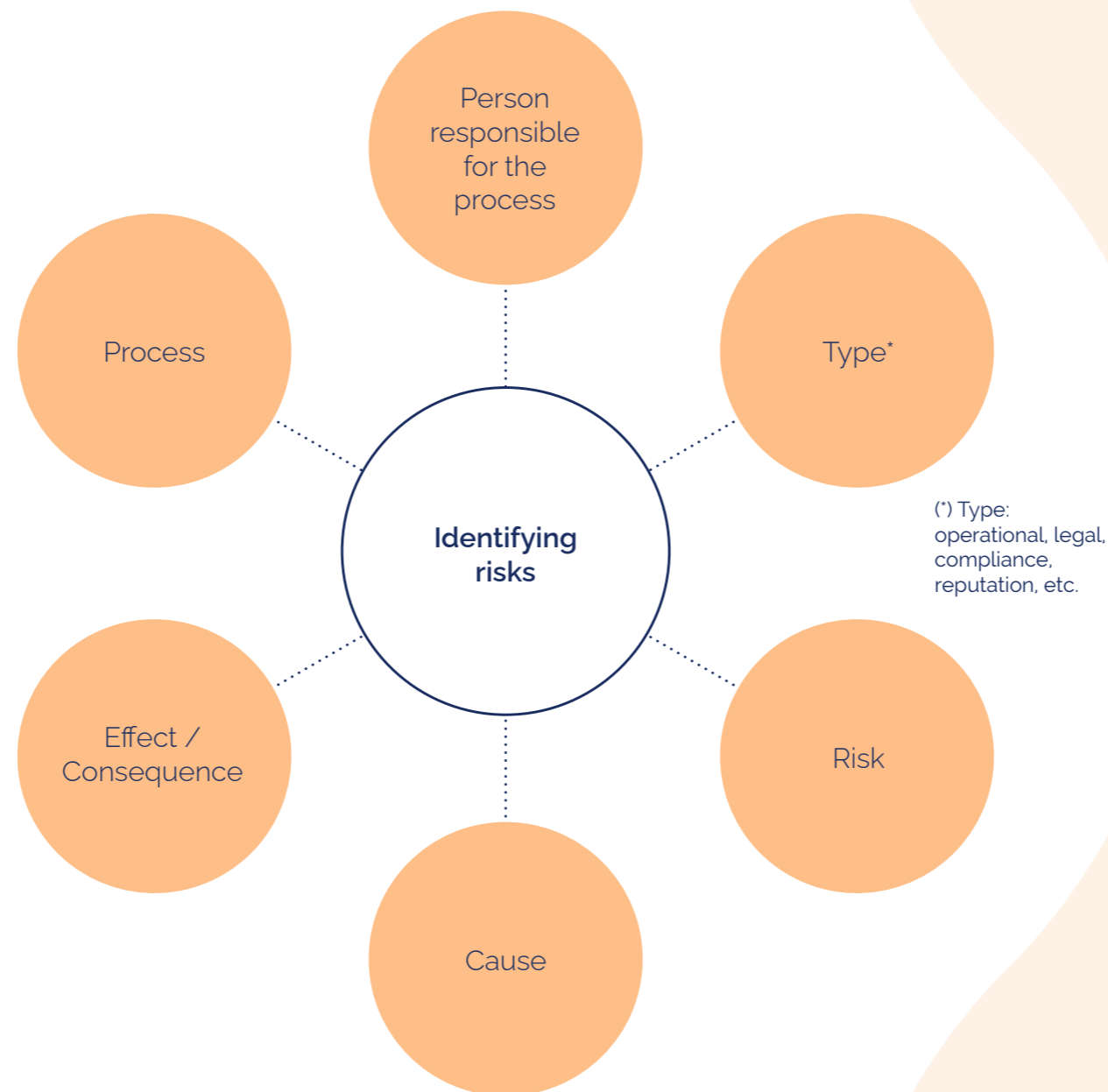
- General Management** | Gives final approval before the risk map goes to the Board of Directors
- Risk Committee** | Carries out validation before General Management approves the map. The committee consists of managers from different disciplines across the company
- Process Managers / Risk Owners** | Responsible for assessing and confirming that the information identified in the risk assessment comes within the organisation's strategic objectives
- Assessors**
 - Responsible for making risk assessments
 - Incorporating new risks (if necessary)
 - Defining and applying controls
 - Establishing action plans





(2-12, 2-13)

Risk map



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

Aigües de Barcelona always applies the precautionary principle when managing potential risks that could affect people or the environment.

Risk identification

Risk identification aims to **find, recognise and describe the risks** that can prevent an organisation achieving its goals. This identification is based on causes and events, threats and opportunities, changes in context, etc.

Each risk is assessed based on one of the following key areas:

Legal or regulatory

Reputational

Financial

Environmental

Service

People

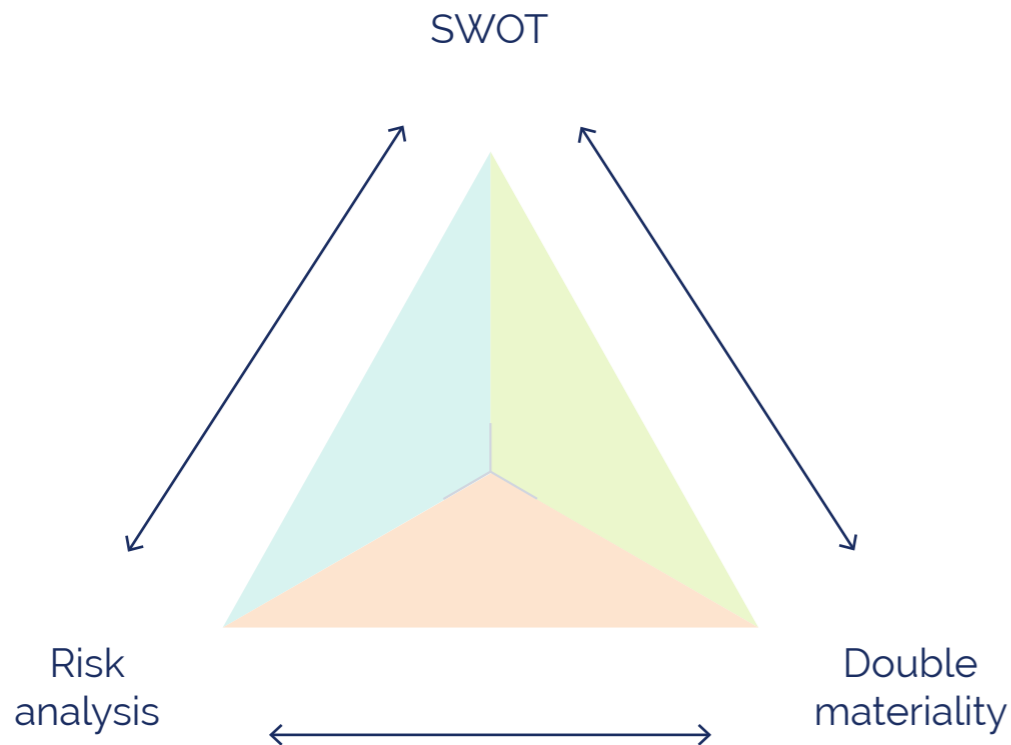
As well as calculating the inherent and residual risk, the theoretical future risk resulting from the application of the mitigation plans is also calculated. The plans for risk handling or mitigation consist of selecting and implementing one or several specific measures adapted to the characteristics of each risk detected, applying the different established strategies.

01
02
03
04
05



In 2023, the **traceability of all the company's risks based on ESG criteria has been incorporated**, classifying them as Environmental (E), Social (S) or Governance (G).

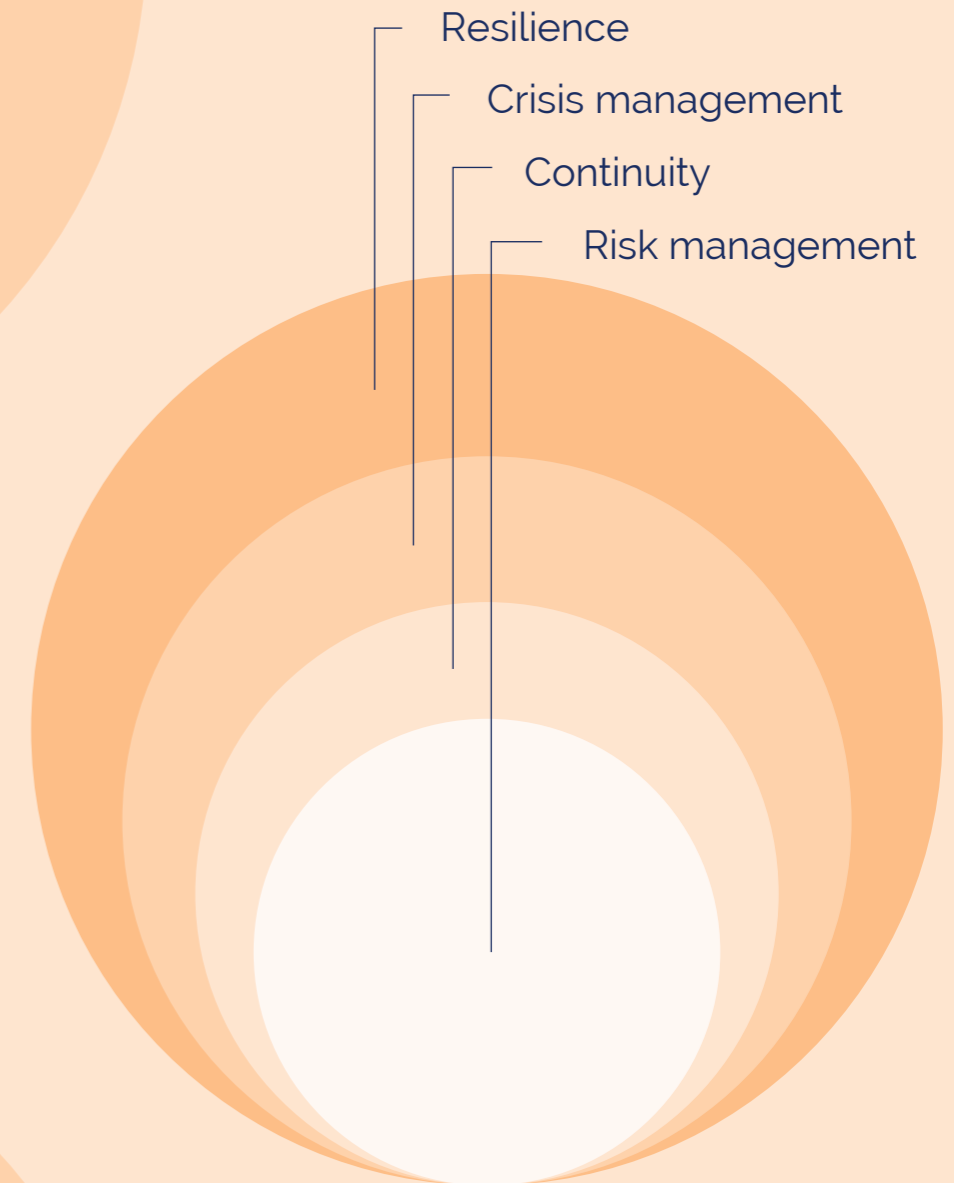
It should also be borne in mind that **this risk analysis draws on and feeds back into the company's Double Materiality and the SWOT analysis** (strengths, weaknesses, opportunities and threats):



Aigües de Barcelona has managed **to extend its ISO 22301 continuity certification** to the area of Ecofactories, mains sewers and customer service, as well as maintaining certification in the areas we already had: production, transport and distribution. With this extension, certification for the entire integrated water cycle and customer service has been achieved.

By achieving this milestone, we continue to move towards **operational resilience**

Operational resilience



01

02

03

04

05



CYBERSECURITY AND DATA MANAGEMENT



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

During 2023, **the trend of increasing numbers of cyberattacks worldwide has continued.** The number of reported incidents has continued to rise because attack surfaces are becoming larger and larger. We have seen an increase in ransomware, which, due to its quantity and effectiveness, has not only become one of the top threats in 2023, but will continue to grow to be the most commonly used form of attack by cybercriminals in 2024.

The trend of cooperation between criminal groups and the greater sophistication of attacks also continues, as the perpetrators carry out fully targeted measures, with knowledge of the target and its vulnerabilities that increases the chances of the attack succeeding.



Currently, 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.

Cyberattacks in the water sector

In 2023 there has been an increase in the volume and quality of cyberattacks with an impact on operations and information security and with economic, reputational and legal consequences. It is therefore essential **to improve security surveillance and control activity in the face of the increased probability of attacks against critical infrastructures.**

Measures by Aigües de Barcelona during 2023:

Due to the increase in cyberattacks, **Aigües de Barcelona has strengthened all its protocols and preventive alert systems and has worked on an internal awareness plan**, with periodic communications sent to all workers to minimise the impacts of the attacks.

The essential measures have been:

- Expanding the segmentation capacity of communications networks and increasing the devices that review data traffic and create isolated work zones to minimise the impact of potential attacks.
- Increased awareness initiatives for workers so they are aware of cyber dangers and are our first line of defence.
- Strengthening computer equipment protection measures to detect and rebuff threats.
- Improving the monitoring of computer systems in order to detect threats and be proactive.

In the area of physical security, we have increased the presence of security guards, as well as security camera systems, and we have incorporated video analytics technologies to improve intrusion detection.

01
02
03
04
05



MANAGEMENT SYSTEMS



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

Organisations today find themselves in a rapidly changing context and in increasingly competitive and globalised markets, so, as well as concern for the environment, people, proper governance and the economic sustainability of the company, **attention must be also be paid to achieving the goals making it possible to meet the expectations and needs of stakeholders** (customers, workers, authorities, shareholders, etc.). Each of these groups expects something from the organisation and it is becoming essential to fully satisfy them.

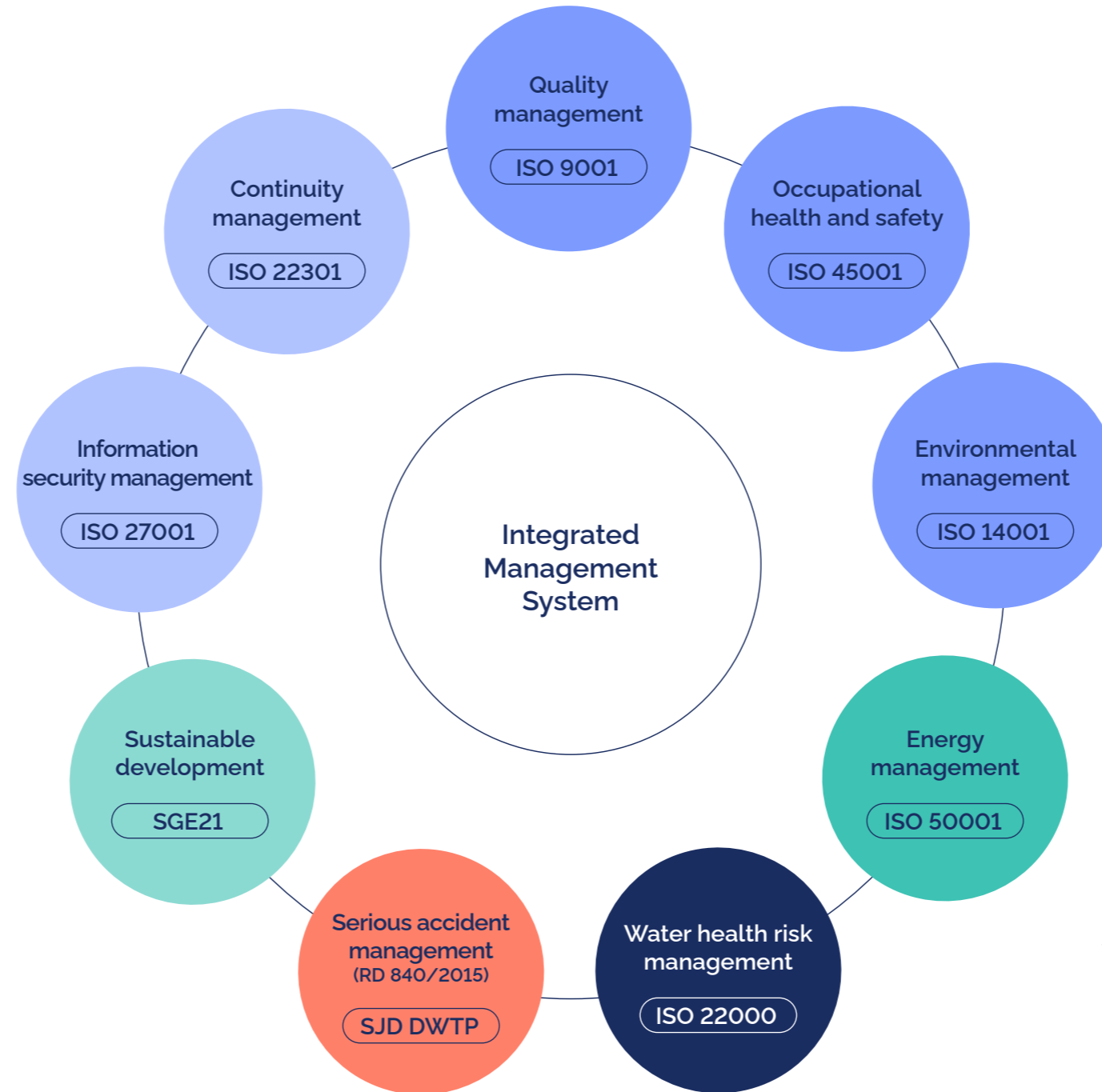


We are then on the way to what is known as “**business excellence**”. Among the tools used to review this are **management standards**.

Given that the different management standards are based on the same management principles and that the integrative approach required by business excellence opposes the separation of management systems, Aigües de Barcelona has opted to implement an **Integrated Management System (IMS)**.

The Aigües de Barcelona IMS is **the basis of our continuous improvement model**. It allows us to be more efficient when it comes to running the various management systems implemented and certified in the organisation and to identify in a coordinated way the main impacts generated by our activity and the main operational risks we face.

The company has **management systems for the main areas that affect the quality of the service we offer and the quality of the water supplied**. In this way, we establish control and monitoring processes and measures that ensure compliance, as far as possible, in these two basic aspects of our activity.



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

The comprehensive assessment of legal compliance carried out according to IMS rules allows us to prevent possible negative impacts of the organisation in certain areas and to establish specific contingency protocols where necessary.

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



Internal and external audit system

The audit process complies with the provisions defined by the management systems and makes it possible to assess their compliance and effectiveness. It is a systematic, independent, documented process that allows the collection of the objective evidence necessary to determine the extent to which the audit criteria are met.

The internal and external audits follow the plan established in an **annual audit programme**. All systems are audited with a **minimum annual frequency**, covering the sampling of centres and activities included in the scope of the system in a maximum of six years for centres and three years for activities.

The internal auditors belong to the Agbar Group (with the exception of the Continuity Management System, Information Security Management System, the National Security Scheme and ESG 21, which are evaluated by external companies that are experts in each of the fields). There is a list of **qualified internal auditors who meet the knowledge and experience requirements for the area to be audited**, as well as the management system in question.

Anomalies resulting from audits are dealt with individually and corrective measures are established to prevent them from occurring again. In this sense, the aim is to enhance working methods by systemising them, establishing responsibilities and promoting effective decision-making mechanisms and ways to measure and verify results.

Audits carried out

2023



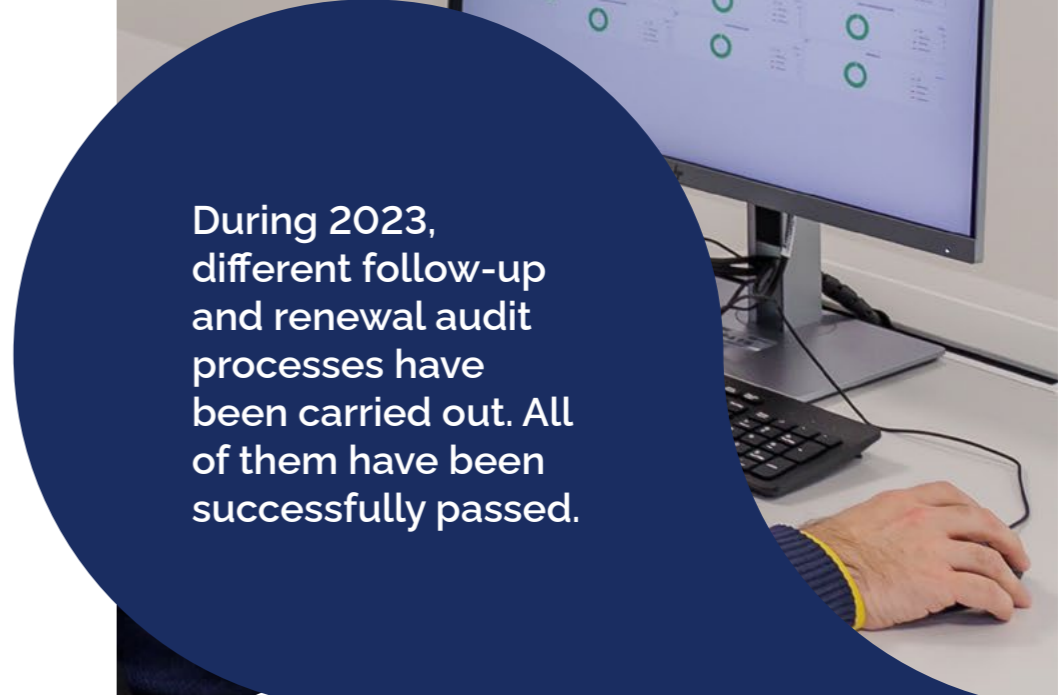
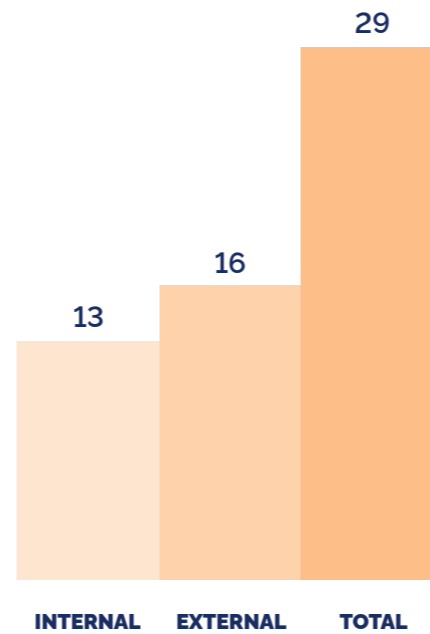
2022



2021



Audits carried out in 2023



During 2023, different follow-up and renewal audit processes have been carried out. All of them have been successfully passed.



Management tools

PROSAFETY

Makes it possible to **guarantee the appropriate management, monitoring and closure, through specific action mechanisms, for actual and potential non-conformities** in the different processes that make up our management systems. During 2023, the new **Change Management** module was developed and implemented in the PROSAFETY management tool, which helps us to **be more efficient and better prepared for possible changes in the organisation.**

SALEM

With reference to legal and regulatory requirements, Aigües de Barcelona is completely up to date through this tool, which provides the specific requirements applicable to the organisation taking into account the activities it carries out. SALEM helps us to **identify and assess the legal requirements of application, as well as staying up to date** in this area.

The tools we use linked to the Integrated Management System are:

MIDENET

Allows **comprehensive management of the organisation's strategy with careful monitoring of all management plans and their objectives, indicators and projects**, which helps us respond to the organisation's objectives. In 2023, the entire organisation has made an **effort to establish the dashboards for each area, in accordance with the company's 2030 Strategy**. In this way, **the objectives and own indicators have been defined in line with the ESG criteria matrix and the topics arising from the exercise on Double Materiality**

NEODOC

Allows to ensure control of the **documented information from the different management systems**, guaranteeing preparation, confirmation and approval, as well as effective distribution and access. NEODOC represents a qualitative improvement compared to the previous document management tool, making it easier for users and administrators of the tool to use it efficiently.

01
02
03
04
05



REFERENCES OF THE INNOVATIVE ECOSYSTEM

ESG



Innovation, a
boost for the
future

At Aigües de Barcelona we know **innovation is one of the values that define our identity.** We are a leader within Barcelona's innovative ecosystem and our track record highlights the efforts of all professionals with projects that have a tangible positive impact on society.

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



This is why we see innovation as a **guarantee of efficiency and improving our competitiveness**. Above all, we understand it as a **way of making people's lives easier**, especially those who they need it most. For this reason, as well as excellence in managing the integrated water cycle, Aigües de Barcelona also seeks **innovative solutions that minimise the impact of climate change, reinvent the relationship between water and the city and develop social solutions to solve critical problems of the city and for people**.

To achieve this goal, we promote the development of internal talent, while complementing our own efforts by **cooperating with external agents who bring us a different view, with commitments to open innovation**.

We are therefore **fully convinced of the value of sharing knowledge and experiences with other organisations, technology centres, universities and authorities**. This exchange of strengths allows us to achieve more ambitious goals and helps us contribute positively to society beyond our organisation.

Our commitment takes the form of six lines of research:



L1. Alternative resources



L2. Impact of global change



L3. Efficient infrastructure management



L4. Environment and health



L5. Water and energy



L6. Water demand management

Our research and innovation work is mainly carried out through **Cetaqua**, which promotes research, technological development and innovation in the integral water cycle processes, moving towards a circular economy with an eye on the future.

We also work to generate **an ecosystem in which collaborations are encouraged, making it possible to build innovative solutions aligned with the changing needs of society** and generating strategic alliances to accelerate the value creation process.

01

02

03

04

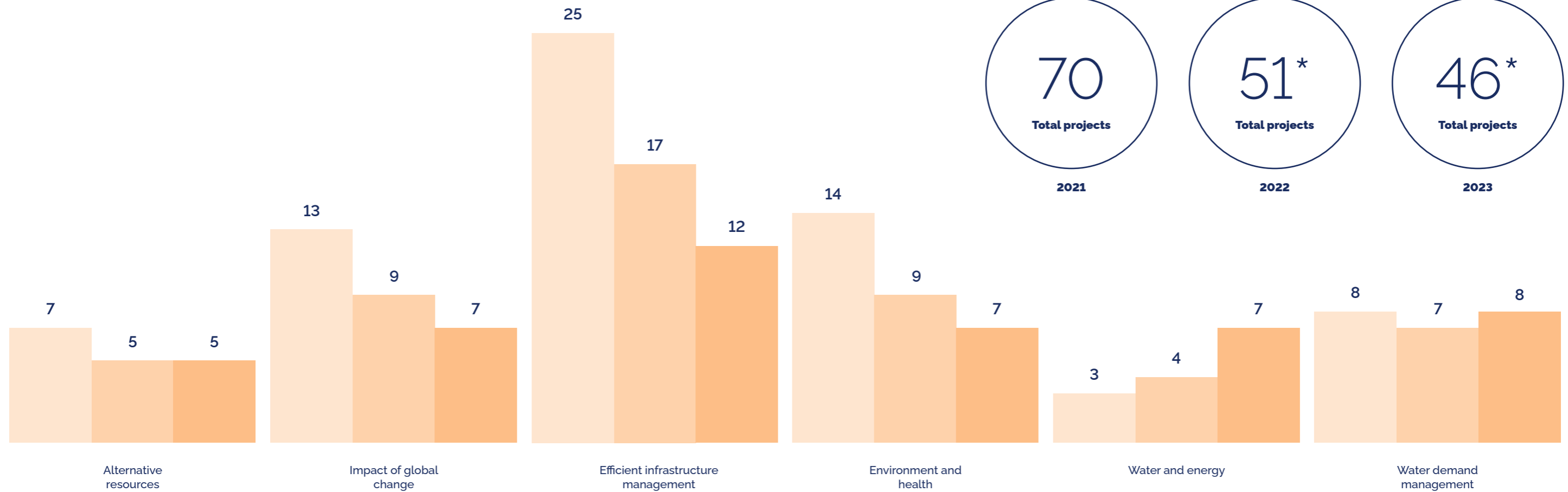
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During 2023 we carried out a complete diagnosis of our portfolio of innovation projects, allowing us to promote its transformation and development in the coming years. Although we were starting from a good approach, **with this new diagnosis we wanted to add depth to achieve increasingly strategic innovation** that is becoming a real lever the company can use to face up to changes and challenges.

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

Number of projects by lines of research 2021 2022 2023



(*) Since 2022, we have been working to have a portfolio with fewer projects to ensure a greater impact.



R+D+I effort (euros)



Innovation effort by Aigües de Barcelona	986,634 2021	1,208,827 2022	1,108,036 2023
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Effort at the Cetaqua research centre	3,666,095 2021	3,640,204 2022	3,735,662 2023
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Total	4,652,729 2021	4,849,031 2022	4,843,698 2023
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Innovation: alliances and cooperation

There is constant active cooperation with different agents in the innovation ecosystem. This joint work has allowed us to carry out different projects during 2023.



- COMPANIES AND START-UPS

The start-up Jungle Ventures (Kamleon) for the "Smart Urinal" project; Labaqua and Aquatec in the "Observe" project; UNIFIT for the "ABctua" pilot scheme; the LEITAT research centre with the "Rodet 3D" project; Barcelona Metropolitan Transport (TMB) for the "NIMBUS" project; the CSIC, INRAE and AUB in the "MAGO" project; among others.

- ASSOCIATIONS AND RESEARCH CENTRES

We are open to working with different agents for cross-disciplinary innovation and to ensure the impact goes beyond the urban cycle and the more operational aspects. The "Smart Urinal" project with Hospital del Mar in Barcelona (in cooperation with the start-up Kamleon) should be highlighted as an example in this area. The cooperation with Talent Factory and the Bosch i Gimpera Foundation (UB) to carry out open innovation and entrepreneurial talent projects, such as the 5G Observatory within the "Computer Vision" project.

- PUBLIC BODIES

We want the authorities to cooperate actively in the different innovation projects.

- For this reason, we have set up alliances with various authorities, such as Viladecans, Esplugues de Llobregat and Sant Joan Despí town councils and the entire Barcelona Metropolitan Area.
- The REGREEN experimental platform has brought the benefits of using reclaimed water for agricultural purposes closer to several municipalities in the metropolitan area.
- The Open Innovation Laboratory and the councils have two open calls for proposals, with real challenges raised by Esplugues de Llobregat and Sant Joan Despí town councils.
- We also value the cooperation with Barcelona Provincial Council and the Government of Catalonia's Open Data to develop the Aigües de Barcelona Data Challenge.



VALUE CHAIN

Aigües de Barcelona **promotes the sustainability of our value chain through the incorporation of social and environmental sustainability criteria** in the company's hiring processes. We are committed to dialogue with our suppliers by establishing **relationships based on the ethical principles of integrity, equal treatment, non-discrimination, transparency and competition**, always within the current regulatory framework.

We maintain **close contact with our suppliers**, which results in co-creation and innovation processes. In this way, **we promote a commercial model based on proximity, with the aim of generating economic, social and environmental value**. Value creation allows synergies in the local economy and enhances circularity, extending the life cycle of the resources needed to provide the integrated water cycle service, and minimising expenditure on resources.



01
02
03
04
05



Imma Soto
Aigües de Barcelona Purchasing
and Procurement Manager

Imma Soto, Aigües de Barcelona Purchasing and Procurement Manager

01
02
03
04
05

« At Aigües de Barcelona we incorporate ESG criteria into our recruitment processes to ensure that our value chain shares the principles of environmental, social and governance sustainability. We promote constant dialogue with stakeholders, encouraging co-creation and innovation to find sustainable solutions through Aigües de Barcelona's active participation in different conferences.

We also promote a commercial model based on proximity, seeking to generate economic, social and environmental value. We believe it is essential to strengthen the local economy and promote circularity, extending the life cycle of the resources needed to provide an optimal integrated water cycle service.

Not only is our commitment to sustainability based on complying with the current regulatory framework, we want to go one step further and lead the way towards a more sustainable future. We are therefore committed to minimising the consumption of resources and maximising the synergies of the local economy.

At Aigües de Barcelona, we therefore continuously strive to promote sustainability throughout our value chain, establishing ethical relationships with our suppliers and generating value for them. In this way, we contribute to the well-being of our community and the environment. »

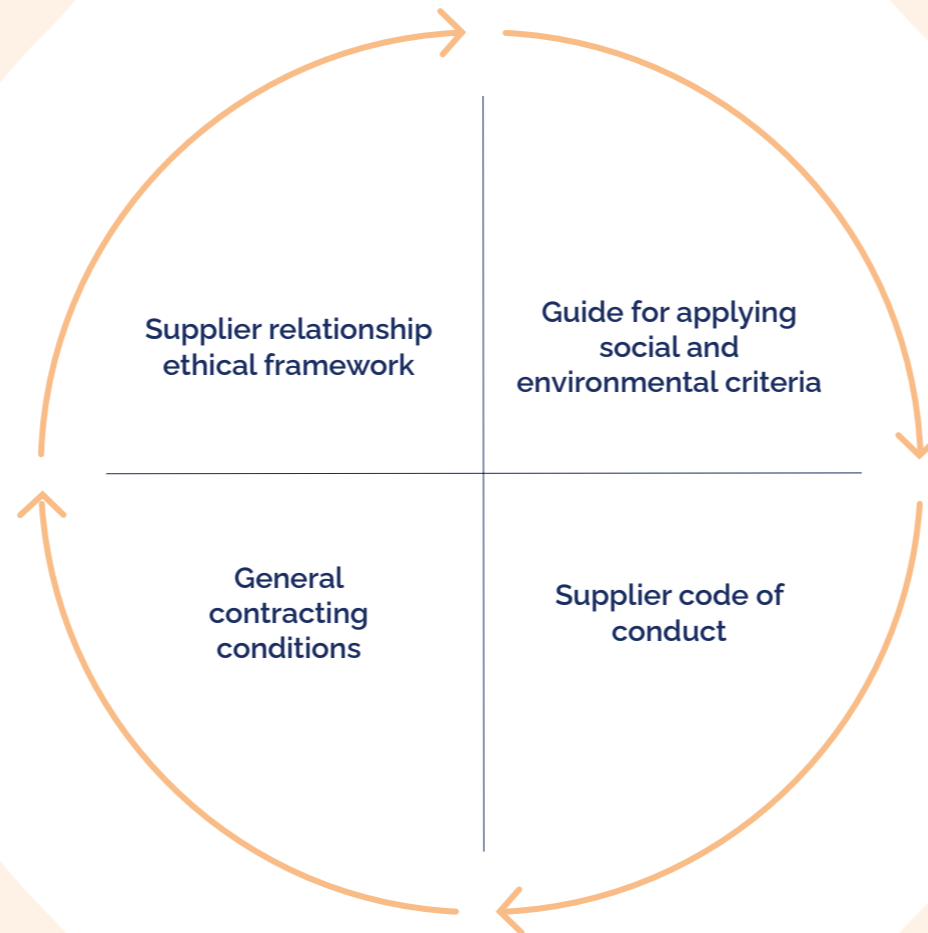


An engaged, sustainable supply chain

The **ethical framework of our relationships** is based on respect for human rights, the principles of the United Nations Global Compact, the Aigües de Barcelona Code of Ethics, the supplier's Code of Conduct, the values and commitments of the Sustainable Development Policy and Aigües de Barcelona's general contracting conditions. Suppliers accept all these aspects during the initial approval process and, at the time, when the specific contract is concluded.

Meanwhile, Aigües de Barcelona promotes **purchases under sustainability criteria with the aim of aligning the value chain with the company's sustainability strategy**. To ensure purchases are made under social and environmental sustainability criteria, we rely on:

- **The Sustainable Purchasing Policy**, based on the five principles of sustainability: social involvement, governance, innovation and empowerment, climate action, and transparency and active listening.
- **Guide to the Application of Social and Environmental Criteria** to the purchasing and contracting process: selection of the best offer in accordance with social and environmental aspects.
- **Sustainability criteria** sheets for each purchase category.
- **Governance of contracts** using sustainability criteria.



Responsible supplier selection

The company believes in managing suppliers with a long-term perspective using a **fair, transparent selection process** that allows complete traceability of the purchasing process.

The final objective of the approval system is to help guarantee the quality of supplies and services. To achieve this, it is necessary to have suppliers that are sufficiently qualified and organised, with the capacity and commitment to respond properly to purchase or procurement specifications.

We have established an **approval procedure in the quality system** that ensures the procurement processes are carried out appropriate supplier selection, in accordance with the principles of capacity and commitment.

As it is always very important 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 in the short term.
- **Important:** unavailability does not directly affect the provision of the service, but, if it coincides with other unavailabilities and in adverse scenarios, it could affect the provision of the service.
- **General:** other suppliers.

01
02
03
04
05



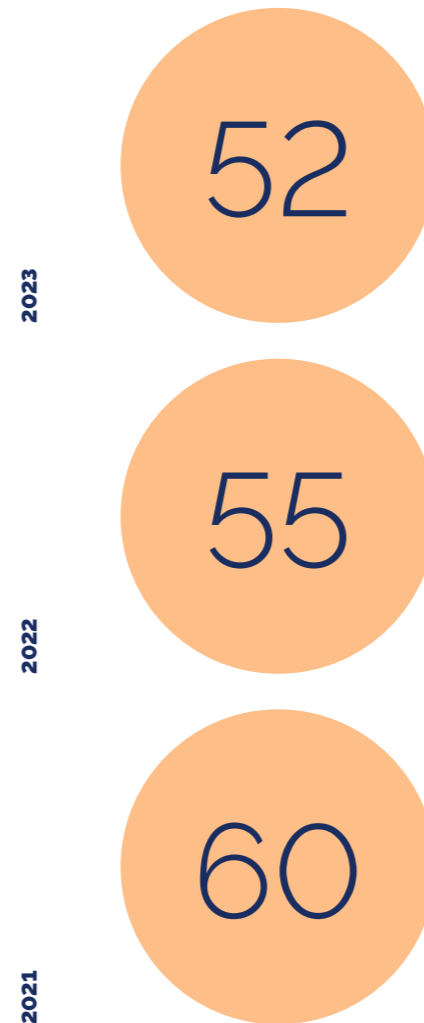
Sustainable criteria in recruitment procedures

Aigües de Barcelona's 2030 Agenda encourages the **award of contracts with criteria linked to practices that favour sustainable development** (environmental characteristics, social policies, occupational safety, etc.). The **Guide for the Application of Social and Environmental Criteria** is available in order to promote social and environmental criteria in the purchasing and contracting processes. It includes the different documented phases of the recruitment process in which social and environmental criteria can be established.

Similarly, the main **sustainability criteria sheets are available for each purchasing category**, detailing the different social and environmental assessment criteria, with a description of each criterion and its relative weighting in the award.

The number of procedures in which sustainability criteria have been included is obtained from the own platform for managing the procurement processes. In this way, **during 2023, social, environmental and energy efficiency selection or assessment criteria have been incorporated in 52 tender processes: 55.3% of the total.**

Number of tenders with sustainability criteria



We have set ourselves the **strategic goal of having 80% of all the company's addressable purchases by value made under sustainability criteria by the year 2030**. Currently, the figure is 49.4%.

Purchasing with social value

Companies with social value are organisations that aim to generate social or environmental benefits, either by funding the activity of a non-profit organisation, employing people at risk of social exclusion, or lending their profits to entrepreneurs with difficulties in accessing loans from current investors.

In 2023, we continued with our commitment and made purchases from different companies with social value:

- » ESCID-Sifu Group
- » Femarec
- » Cassià Just Foundation
- » Auria Workshop
- » Joia Private Foundation
- » Artesà private foundation for socio-employment integration

01
02
03
04
05



(2-6, 204-1, 413-1)

Local purchasing

We consider it essential to promote a business model based on proximity with the aim of creating economic as well as social and environmental benefits.

Along these lines, we can see the big contribution of local suppliers (71.6%) in supplying materials and services to Aigües de Barcelona. This contribution, however, has been reduced by the contracting of the supplier Endesa-Energia, as its head office is not local. The majority of turnover with non-local suppliers is in Spain (28.2%), and only a minority of turnover is from foreign suppliers (0.2%).

The applicable regulations concerning contracting oblige Aigües de Barcelona to launch open tender processes that guarantee competition and equal treatment of the different operators. In the last year, certain high-volume contracts have been awarded to companies not based in the province of Barcelona, which has caused a slight decrease in the indicator.

Local purchasing

2023

71.6
%

2022

75.2
%

2021

71.1
%

Local and non-local purchasing

2021

2022

2023

€M

Local (province of Barcelona)	208.03	188.11	225.89
Rest of Catalonia and Spain	67.33	61.70	88.79
International	0.35	0.30	0.67

Number of suppliers

Local (provincia de Barcelona)	933	984	953
Resta Catalunya i Espanya	354	377	384
Internacional	25	37	35

(*) The increase in purchasing volume occurring in 2023 has been due to: a) the increase in the cost of electrical energy, mainly in the field of sanitation, b) the purchase of activated carbon and osmosis membranes as a result of the drought, c) the increase in the cost of chemical products and d) the increase in the 2023 Investment Plan due to drought works.

01

02

03

04

05



Supplier certification

The adoption of key indicators in the Purchasing and Supply section using our own dashboard allows us to monitor a whole set of internal and external indicators. One of the blocks of indicators corresponds to **supplier certification in quality assurance systems** (ISO 9001, ISO 14001 and ISO 45001). Coinciding with each quarterly indicator monitoring committee meeting, an analysis is carried out and suppliers are identified because of their impact on Aigües de Barcelona to be invited for assessment and to obtain certification to make them more competitive.

At the end of 2023, the percentage is:

% certified suppliers	2021	2022	2023
Suppliers with ISO 9001	84.1	84.7	73.4
Suppliers with ISO 14001	82.7	83.6	71.7
Suppliers with ISO 45001	70.2	72.9	60.2

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)
- *ESG score*
- Economic solvency
- Technical reliability according to user perception
- Audit carried out by the company

01
02
03
04
05



Monitoring suppliers allows the company to ensure that they comply with minimum sustainability criteria (reputation, quality, environment, financial health, and health and safety at work).

Throughout this process, we use the **Achilles platform** which helps us collect and validate supplier data, mitigating overall risks and promoting the creation of **traceable, safer, sustainable and better performing supply chains**.

Supplier assessment	2021	2022	2023
Suppliers assessed	1,158	1,201	1,184
High rating (8-10)	96%	95%	92%
Medium-high rating (6-8)	4%	5%	8%
Low rating (less than 6)	0%	0%	0%



In 2023, 1,184 suppliers were assessed, 92% of which obtained a high rating (above eight points), while the remaining 8% reached a medium rating (between 6 and 8 points).

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



Promoting dialogue

The commitment to dialogue and participation with all the company's stakeholders directly includes the entire value chain. As part of rolling out the company's strategy of transparency, dialogue and proximity, 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 target our relationship towards these stakeholders.

This year, Aigües de Barcelona has brought together its main suppliers for the "Resilience in the supply chain" dialogue day to strengthen links with one of its most important stakeholder groups.

Survey of suppliers' needs and expectations

An important measure by Aigües de Barcelona concerning dialogue and communication is the preparation of the annual survey, in which the company wanted to know suppliers' **level of satisfaction, needs and expectations.**

640 suppliers from various categories were invited to take part, and 137 (21.4%) responded. However, it should be noted that the replies from the suppliers who have answered represent 71% of total supplier turnover.

In general, there has been a **slight rise in the score for the aspects usually asked about.** These scores remain quite steady.

One of the improvements proposed in the dialogue with suppliers is the **for communication days to continue as a channel for learning first-hand how Aigües de Barcelona and the sector face up to environmental, social and governance challenges.**

In addition, regular meetings are continuously and proactively held with Aigües de Barcelona's main suppliers, in which contracting needs are explained and we actively listen to what they can contribute to us in future contracts in social and environmental terms, sector innovation and service digitisation.

Resultats enquesta cadena de valor

2021

2022

2023

Base sobre 5

Ease in identifying and getting hold of different Aigües de Barcelona contacts

4.05

4.29

4.24

Degree to which Aigües de Barcelona is committed to dialogue with suppliers

4.12

4.26

4.40

Compliance with responsibility social and environmental responsibility criteria and responsible supply chain practices

4.36

4.25

4.47

0

2.5

5

01

02

03

04

05



Taula de diàleg: Revisions situacions de vulnerabilitat

IALOGUE AND TRANSPARENCY
- GOVERNANCE COMMITMENTS



ALLIANCES AND ACTIVE LISTENING

At Aigües de Barcelona we see **dialogue** as a **strategic element** of communication. We will develop action plans that support our strategy by actively listening to the different stakeholders, so that, **through conversation and exchange, we can establish relationships of respect and trust** we can use to reach **shared value agreements** for everyone.

The importance of dialogue is based on the **need to know what the expectations of the company's stakeholders are**, so they can be collected and their feasibility and appropriateness analysed with a view to making them part of the company's management. The aim is **to improve decision-making processes, risk management, corporate reputation and the contribution to fairer sustainable development.**

Meanwhile, in the internal scope of our organisation we seek to create transversal relationships between workers with the aim of **becoming an internal dialogue network that enhances external dialogue.**



ESG

- > Mireia Silvestre Tècnica de Vulnerabilitat i Participació.
- > Sandra Torres Illescas, Cap de Departament de Recaptació i Gestió Tributària l'any 2020



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



How is the dialogue strategy managed?

At Aigües de Barcelona we manage the stakeholder dialogue strategy using the **Dialogue Observatory** and with our own tool that allows us to monitor and manage both continuous dialogue and the specific projects arising from these conversations.

The Dialogue Observatory is a **multidisciplinary body consisting of internal managers of the company's most important stakeholder groups and subgroups.**

This committee has certain key functions:

- **Coordinating and monitoring dialogues** through work sessions, co-creation, forums, focus groups, etc. The aim of the coordination is to minimise risks and position the company as a benchmark in the environmental, social and governance fields.
- **Analysis of the needs and expectations** of the stakeholders and control of the implementation of measures and initiatives to meet them.
- **Guaranteed continuous improvement:** through the constant monitoring and assessment of dialogue processes, with active listening and proximity, we seek to ensure the service is as efficient as possible.

Managing dialogue with stakeholders

Aigües de Barcelona manages the dialogue with its stakeholders in an active and constant way. For this reason, **we implement various strategies and measures that allow us to maintain an effective, two-way relationship and communication with all of them.**

How do we develop dialogue with stakeholders?

Through different measures, Aigües de Barcelona seeks to promote **continuous, constructive dialogue with its stakeholders** with the aim of understanding their needs, expectations and concerns, and carrying out specific measures to improve its services and contribute together to sustainable community development:

- **Open communication channels:** we offer different communication channels so stakeholders can express their opinions, queries or suggestions. These channels can include customer service phone lines, e-mails, online forms, social media and suggestion boxes.
- **Meetings and gatherings:** we regularly organise meetings and gatherings with the various stakeholders to give us the chance to establish direct dialogue, share relevant information and receive feedback in real time.
- **Double Materiality surveys and study:** we conduct regular surveys and the Double Materiality study every two years to collect our stakeholders' perceptions and needs. These instruments allow quantitative and qualitative information on various aspects to be obtained.
- **Participation in forums and working groups:** the company coordinates several dialogue forums every year (with society, the third sector, suppliers, social services, working people, etc.) to find out at first hand about their needs and expectations and to give them news regarding the management of the company. We also actively participate in forums and working groups related to the water sector, people and sustainability.
- **Talks to local civic organisations:** Aigües de Barcelona organises talks at universities, civic organisations and social organisations on the responsible consumption of water, the impact of climate change and water bills, among other topics. These interactions give us the chance to understand citizens' needs.
- **Sustainability and transparency reports:** Aigües de Barcelona publishes sustainability reports and other periodic reports that provide detailed information on its environmental, social, economic and governance activity and performance. These reports are a means of transparently and clearly communicating the company's challenges and commitments to our stakeholders.

01
02
03
04
05



Stakeholders and dialogue

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 participation of everyone we deal with.

The **essential nature of dialogue and listening** lies in the growing demand for sustainability, social responsibility and transparency by the different stakeholders. They are increasingly interested in how companies address issues such as climate change, gender equality, human rights, supply chain management and other aspects related to the environment and social change. It is therefore important that **we adapt to the new context and encourage participatory processes that accommodate the contributions of all stakeholders**.



Dialogue has to be the tool that allows us to adapt to the new situation and to evolve over time.

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



Dialogue tools

Listening and dialogue are the best tools for finding common ground. **Thanks to the participation of our stakeholders in the materiality study and the different dialogue and co-creation sessions, we know what interests them and what worries them.** This helps us to improve in key areas and allows us to focus on issues that really matter to both the different stakeholders and the company. **Being able to work together allows us to respond to common goals.**



Double Materiality analysis

In 2023, we completed the materiality exercise started at the end of 2022, but based on **Double Materiality as a way of clearly anticipating the demands of the EU.**

Double Materiality identifies the impacts of operational and financial development and the economic, social and environmental impacts that the company causes in its surroundings.

In this analysis, the following stakeholders were consulted through personal interviews, focus groups and surveys:

- Regulator
- Shareholders
- Public authorities
- Workers
- Customers and the public
- Suppliers
- Educational ecosystem
- Health ecosystem
- Ecosystem of associations (social and environmental organisations)
- Media

01
02
03
04
05



Dialogue and co-creation processes

During 2023, we have maintained a continuous dialogue with our stakeholders through more than **500 get-togethers, meetings, conferences, forums, working groups, etc.** Below we highlight some of the most significant dialogue processes carried out throughout the year.

	With society	<ul style="list-style-type: none"> • Forum for dialogue with citizens. • Forum for dialogue with the third sector. • Forum for dialogue with the social services of the different municipalities. • Working session with health professionals. • Working days with social organisations to design improvements in employment programmes and employability.
	With the public authorities	<ul style="list-style-type: none"> • Working groups with the different local councils of the metropolitan area of Barcelona. • Dialogue sessions with various MCIOs (Municipal Consumer Information Office) and consumers' associations. • Co-creation sessions as part of the Social Region project with Montcada i Reixac town council. • Design and assessment of the Green Jobs programme in Sant Adrià, Viladecans and Castelldefels.
	With suppliers	<ul style="list-style-type: none"> • Forum for dialogue with suppliers.
	With customers	<ul style="list-style-type: none"> • Meetings with the Barcelona Association of Property Administrators. • Meetings with major clients to create individual communication spaces with them, seeking solutions suited to their needs. • Working groups and improvement monitoring committees with the installers' guilds of Barcelona and Baix Llobregat. • Meetings with different residents organisations to bring water bills and discounts closer to our customers.
	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.
	Regulator	<ul style="list-style-type: none"> • Working groups addressing topics such as the drought, investments or the operational monitoring of the service.
	Shareholders	<ul style="list-style-type: none"> • General Meeting of Shareholders.

As for **co-creation processes**, 36 have been carried out in the areas of:

- 2030 Strategy and accountability.
- Innovation.
- Climate action.
- Social action.
- Customers and citizens.
- Suppliers.

01
02
03
04
05



Ecosystem of alliances

The United Nations' 2030 Agenda for Sustainable Development calls on us to act together by weaving alliances to take care of the planet; improve people's quality of life, dignity and development; ensure economic prosperity and decent work; and, finally, to move towards a more peaceful, fairer world with more responsible institutions.

Along these lines, Aigües de Barcelona is committed to **public-private alliances with administrations, social and environmental organisations and companies in the innovative and industrial ecosystem** of the Barcelona Metropolitan Area. For this reason, **during 2023, we have worked on dialogue in different directions to forge alliances that allow us to meet the essential social and environmental challenges** for our ecosystem.



Alliances with local authorities

The company makes its capacity, experience and knowledge available to public authorities to promote joint initiatives on environmental, social and governance issues at a time when **collaboration is more necessary than ever**. These alliances are a catalyst for the effective implementation of these initiatives.

In this context of collaboration, Aigües de Barcelona reaffirms its **commitment to ESG principles**, contributing significantly to the construction of a fairer and more sustainable and resilient future for all.



Social issues

Offering direct support to guarantee access to water for all people in vulnerable situations.



Creating quality employment and promoting a fair 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 more sustainable.



Good governance issues

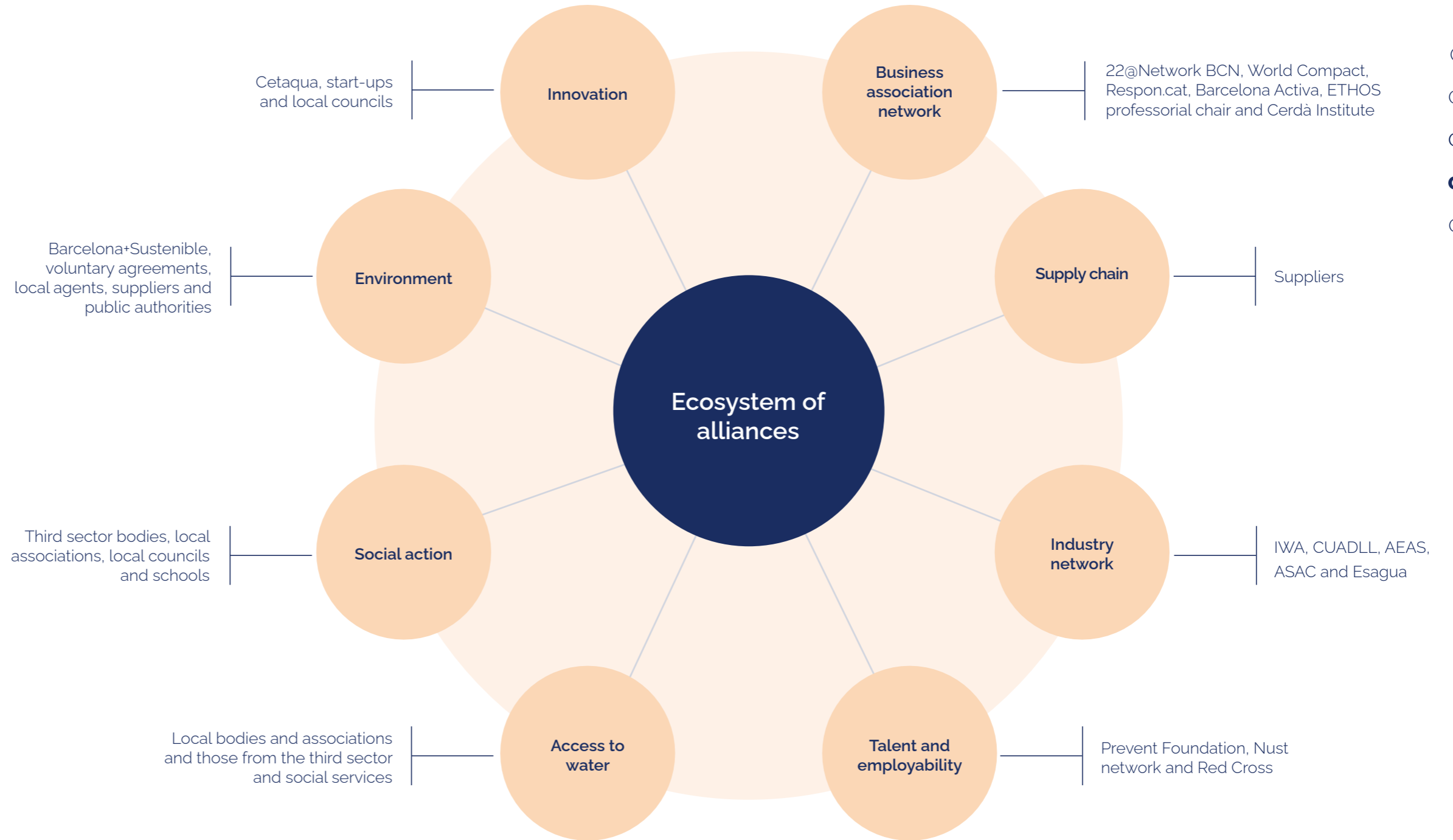
Promoting dialogue, transparency and accountability.

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



Alliances with associations

Aigües de Barcelona is part of many public and private associations and participates in different local projects and initiatives that allow us to add value so more ambitious goals can be achieved.



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



ETHICS AND COMPLIANCE



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



Ramon Sánchez, Compliance Manager and DPO at Aigües de Barcelona

01

02

03

04

05

Ramon Sánchez
Compliance Manager and
DPO at Aigües de Barcelona

« Ethical values have been and are a central part of Aigües de Barcelona's strategy and development. In the current context it is more essential than ever to act responsibly and ethically when dealing with stakeholders, as well as carrying out our activity in accordance with Spanish and international legislation that applies to us.

The Code of Ethics defines our company's values and is an essential reference for all our individual and collective conduct and actions. All operating units represent the company and, in line with this, they are involved in respecting the values and applying the rules of conduct before all interest groups.

To put into practice its values and rules of conduct, Aigües de Barcelona has a specific organisation, with internal policies and procedures that are publicised and subject to awareness raising and supervision, as well as a confidential, anonymous ethical channel for reporting possible violations.

In personal data protection, Aigües de Barcelona has made a strong commitment to guaranteeing the rights of customers, employees, suppliers and third parties with which it has relations. In accordance with current legislation on this matter, technical and organisational measures have been implemented to prevent unauthorised access, loss or theft of personal data and, in general, to ensure the protection, confidentiality and security of this information.

Only with the ethical commitment of each and every one of us will we be able to contribute significantly to the common goal of ensuring proper management of the integrated water cycle service and sustainable management of water, which is a scarce resource. »



Business ethics

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 **business 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:

- **The Code of Ethics:** document establishing the values, principles, ethical behaviour and respect for human rights at Aigües de Barcelona.
- The figure of the **Compliance Officer.** Appointed specifically by the Board of Directors of Aigües de Barcelona in 2016 and re-elected in 2018 and 2020. Finally, in 2022, by agreement of the Board of Directors, a new Compliance Officer was appointed. They **prevent and minimise unethical conduct, the risk of committing crimes and non-compliance with criminal regulations** within the organisation

There is also our **model for preventing, detecting and managing criminal risks**, which contains the principles and the action framework for the effective control and management of criminal risks. It is based on three principles:

- Preventing and combating possible illegal acts committed by Aigües de Barcelona professionals.
- Acting in accordance with current legislation, the Code of Ethics and internal regulations at all times.
- Promoting, strengthening and establishing a preventive culture based on the principle of "zero tolerance" by all professionals, regardless of their hierarchical level.

We are aware of the need to **extend our values to our supply chain, as they are a key part of our ethical framework.** We have a Supplier Code of Conduct that includes points relating to the protection of human rights and prevention of corruption, as well as environmental and social aspects. In addition, to fulfil this commitment, an **anti-corruption Code of Conduct** was approved in 2022, which updates and replaces the protocol of best practices relating to ethics in commercial relations.

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



Continuous improvement of the ethical framework

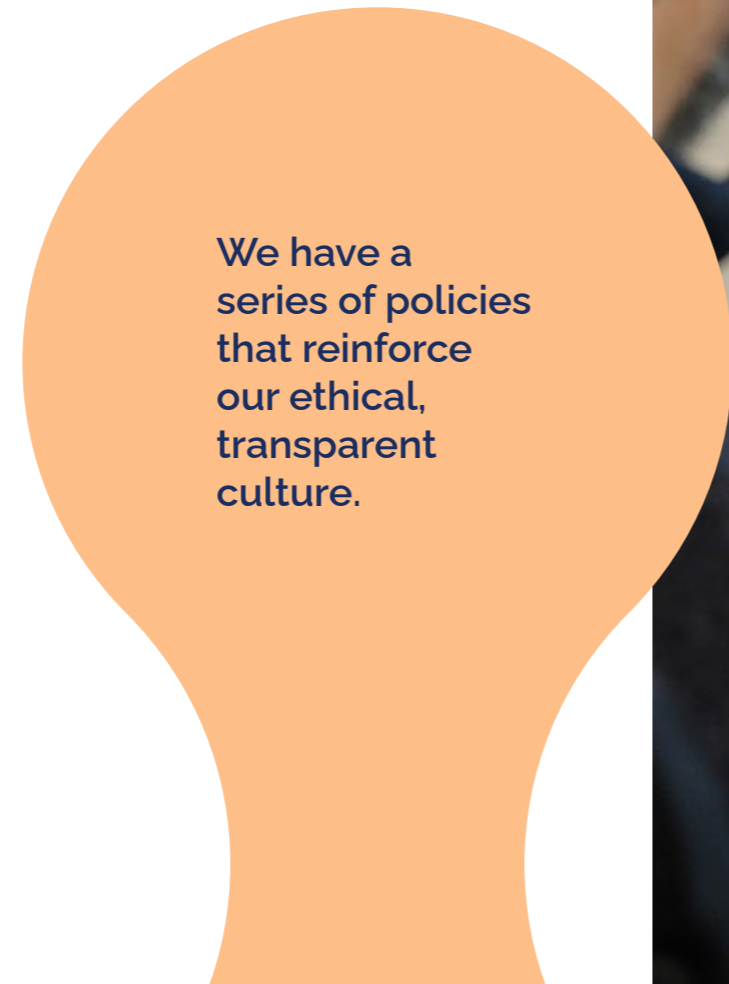
In 2020 we proceeded to review the criminal risk prevention, detection and management model and the Criminal Risk Map, and in 2021 we updated it, considering the organisational changes at Aigües de Barcelona, with the corresponding updates and follow-up monitoring in 2022. **In 2023, crimes against moral integrity and the crime of sexual harassment have been incorporated into the Criminal Risk Map.**

In 2023, the **Conflicts of Interest Policy** was also updated to improve the way we act in certain risk situations.

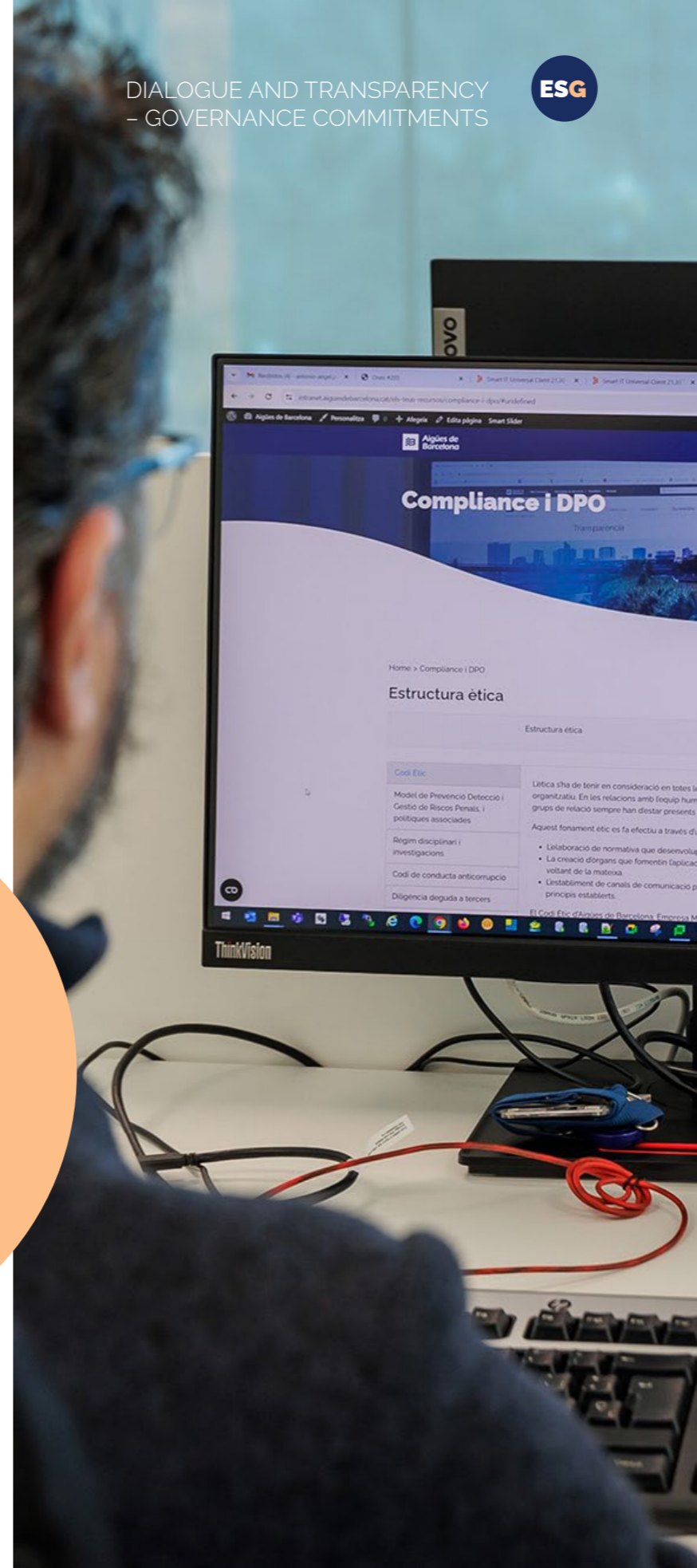
The **Compliance Officer/DPO** is a member of the **Aigües de Barcelona's General Risks Committee** and incorporates the **vision of criminal risks in the company's general risk management system** as a result of the change in assessment methodology.

We would highlight the audit of the Compliance Officer in the field of corporate internal control.

There is also a **Due Diligence Protocol** with customers, business partners and relevant subcontractors detailing the measures to be carried out by this company before entering into new contracts or projects with third parties. The purpose of this protocol is to ensure compliance with the applicable regulations on this matter and, in particular, the **anti-corruption regulations**.



We have a series of policies that reinforce our ethical, transparent culture.



Training and awareness

Aigües de Barcelona offers all its employees **training in relation to the established ethical framework** and carries out **awareness-raising measures through various communications** throughout the year. It also offers the entire workforce the documentation that makes up the company's ethical structure: the Code of Ethics, the Criminal Risk Prevention Model and the duly updated policies and procedures.

During 2023, there were **11 communications** (7 during 2022) on various topics, among which we would highlight:

- Updating ethical structure policies and procedures
 - » Conflicts of interest
 - » Procedure for participation in professional organisations
 - » Policy and procedure associated with management of the ethical channel
- Human rights mini-session
- Implementation of the new complaints channel
- Gift management mini-session

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



Ethics channel

We have an **ethics channel** that was set up as an **internal and external communication mechanism for queries and for reporting any kind of unethical behaviour**.

We also have a disciplinary protocol that complements the protocol for internal investigations relating to breaches of internal policies. It is based on **five basic guiding principles: speed, confidentiality, presumption of innocence, objectivity and respect for fundamental rights**.

During 2023, the ethical channel has been adapted to the requirements of the new Protection of Informants Act 02/2023. Along these lines, a **new platform has been launched to allow anonymous complaints**. This has been publicised through the company's communication channels and made available to potential internal and external informants via the Aigües de Barcelona website.

In addition, the **Internal Information System Policy** and the **Procedure for Handling Communications** received on the channel have been approved by the company's Board of Directors.

Communications received via the ethics channel

Throughout 2023, the Compliance Officer has received 23 communications: 16 queries on various topics (12 corresponding to customer queries linked, mostly, to the provision of the water supply service, and four to workers); a query related to conflicts of interest; and six relating to the policies applicable to gifts and treats given or received. 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.

Ethics channel	2021	2022	2023
Queries about approval procedures for sponsorships and patronage*	11	13	0
Queries related to conflicts of interest	7	6	1
Queries/authorisations concerning invitations, gifts and treats	3	3	6
Other queries/incidents/proposed improvements	0	0	16
Total communications	21	22	23

(*) 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. From 2023, specific validation via the ethical channel is not required, which is why this value is 0 for the past financial year.

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

Since the creation of the ethics channel in 2017, no communication has been received regarding specific breaches by Aigües de Barcelona.

During 2023, 100% of new workers have received ethics and compliance documentation via the welcome pack.

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



Transparency

Aigües de Barcelona is determined to **uphold its culture of transparency** by applying the current regulations and voluntarily gives extra information on non-mandatory content through the [Transparency Portal](#) and the different reports (Innovation, Sustainability, Exploitation, etc.) published every year by the company.

For Aigües de Barcelona, **transparency is a fundamental tool to generate trust** among our stakeholders and, at the same time, a tool for accountability.

At the meetings of the **Social Participation, Ethics and Corporate Governance Committee** of the Board of Directors, the proposals for the Action Plan on transparency and its lines of work and implementation are monitored in order to continue strengthening transparency towards the company's stakeholders. The most important aspects are also reported at the meetings of the Board of Directors.

In 2023, we must highlight the **honourable mention received at the 22nd AECA Business Transparency Awards**, in recognition of the efforts and results obtained by Aigües de Barcelona in the field of transparency and dissemination of information.

However, we will continue to work to strengthen the company's culture of transparency and to raise awareness among its workers.

We highlight the Judgement of the High Court of Justice of Catalonia of 12 May 2023, which determines that our organisation is considered an "organisation NOT linked to AMB" for the purposes of the application of the Transparency, Access to Public Information and Good Governance Act 19/2014 of 29 December.





05

Annex



REPORT PROFILE

The aim of this sustainability 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 2023 financial year. It is published on our Transparency Portal and therefore 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 Sustainable Development Goals.

The report has been drawn up in accordance with GRI standards (GRI Sustainability Reporting 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 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.

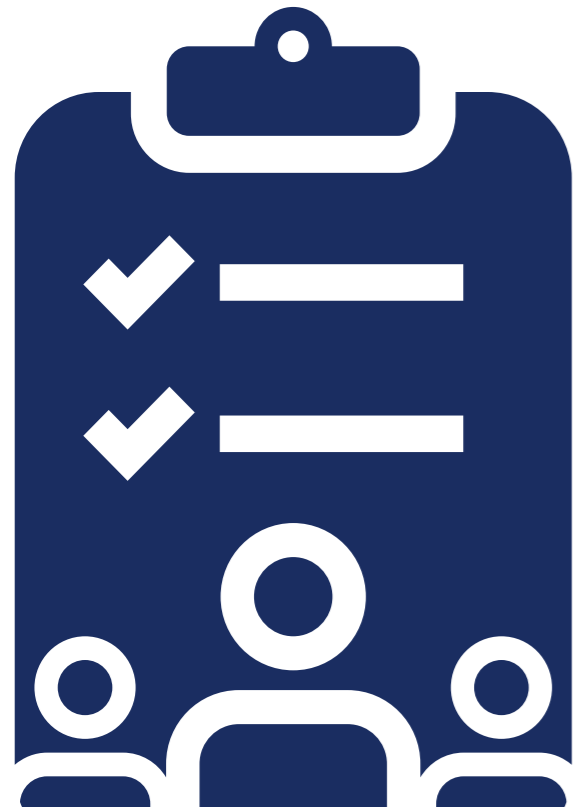
The subject period corresponds to the calendar year between January 1 and December 31, 2023.

01
02
03
04
05





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		●		●	●	●	●	●
	Data management and cybersecurity	●	●	●	●	●	●	●	●
	Responsible supply chain		●		●	●	●	●	●
	Integrating sustainability into the business model	●			●	●	●	●	●
	Constructing alliances and communication with stakeholder groups		●		●	●	●	●	●
	Business ethics	●	●	●		●	●	●	●
	Ètica empresarial		●			●	●	●	●

01
02
03
04
05



SUSTAINABILITY TABLES

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



Integrated water cycle management

Drinking water treatment

(303-3, 303-5)

Water managed (hm ³)	2021	2022	2023
Own water production (total)	119.90	109.57	113.59*
Own production of surface water	74.55	72.27	64.86
Own production of groundwater	45.35	37.30	48.73
Purchase of water (origin Ter-Llobregat + others)	68.31	79.43	72.77
Total amount of water delivered	188.21	189.00	186.36

(*) 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 (hm ³)	2021**	2022**	2023
Surface water collection*	80.24	81.16	73.94
Groundwater collected	49.12	41.09	54.73
Volume of water consumed in auxiliary drinking water treatment processes	9.46	12.68	15.08 ***

(*) Due to the drought, for 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.

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

(***) The increase is due to the greater use of intensive drinking water treatment processes (OI) that require greater water consumption.



Smart distribution

(303-3, 303-5)

Distribution network efficiency (%)	2021	2022	2023
Technical hydraulic performance	83.22	83.78	83.51

Consumption

Water consumption per person per day	2021	2022	2023
Litres/person/day	104.53	101.54	99.96

Wastewater treatment and reuse

(303-2, 303-4)

Volume (hm ³)	2021	2022	2023
Total volume of water treated	249.49	243.48	238.16 *
Volume of water reused (reclaimed)	37.99	50.30	57.90
Volume of treated water discharged into the sea	173.39	157.44	145.35
Volume of treated water discharged into rivers	35.85	33.83	31.59

(*) 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 5.8% of the total treated.

Treatment

(303-2, 303-4)

Pollutant loads and elimination percentage at WWTPs	2021	2022	2023
BOD5 in water entering the WWTP (ppm)	419.89	450.97	515.90
BOD5 in water leaving the WWTP (ppm)	10.83	10.81	11.03
Percentage of BOD5 reduction	97.42	97.60	97.86
COD in water entering the WWTP (ppm)	821.91	868.96	1,002.24
COD in water leaving the WWTP (ppm)	59.33	58.77	54.48
Percentage COD reduction	92.78	93.24	94.56
Suspended solids (SS) in water entering the WWTP (ppm)	435.87	460.73	563.05
SS in water leaving the WWTP (ppm)	19.93	20.95	20.33
Percentage of SS reduction	95.43	95.45	96.39
Nitrogen in water entering the WWTP (ppm)	72.87	74.35	83.64
Nitrogen in water leaving the WWTP (ppm)	30.79	32.52	32.84
Nitrogen removed (ppm)	42.08	41.84	41.83
Phosphorus in water entering the WWTP (ppm)	11.27	10.54	11.36
Phosphorus in water leaving the WWTP (ppm)	1.78	1.94	2.20
Phosphorus removed (ppm)	9.49	8.60	8.60

01

02

03

04

05



01
02
03
04
05

Reuse for various purposes or return to the natural environment

Uses of reused (reclaimed) water (m³)	2021	2022	2023
Environmental	32,939,513	45,046,355	46,194,959
of which, for pre-potable use*	0	290,000	35,848,601
Agriculture	4,897,219	5,115,499	11,566,196
Leisure	152,065	139,064	133,669
Urban (tanker trucks)	0	0	4,280
Total	37,988,797	50,300,918	57,899,104

(*) It should be noted that, within environmental use, 77.6% has been used as pre-potable water discharged into the River Llobregat to be subsequently treated at the SJD WWTP. This volume of water has accounted for 25% of the water used to supply the metropolitan area.

Guaranteed quality control

(416-1)

Degree of compliance with parameters relevant to health (%)	2021	2022	2023
Compliance with parameters relevant to health	100	100	100

Degree of compliance with indicator parameters (without health impact) (%)	2021	2022	2023
Physical and chemical water quality: compliant with physical and chemical targets/total physical and chemical targets for water quality control · (100)	99.99	99.99	99.94
Microbiological water quality: compliant with microbiological targets/total microbiological targets for water quality control · (100)	99.79	99.77	99.77

Checks carried out	2021	2022	2023
Distribution and transport network (laboratory)	150,955	136,085	115,304
Distribution and transport network (inline equipment)	270,582	277,778	266,995
Total distribution and transport network	421,537	413,863	382,299
Treatment (WWTP)	97,108	99,759	103,120
Llobregat basin	98,667	94,435	96,819
Number of inline analysers in the network	219	219	225



Energy and climate change mitigation

Carbon footprint

(305-1, 305-2, 305-3, 305-4, 305-5)

Carbon footprint (tonnes CO ₂)	2019 ^{***}	2021	2022	2023
Direct emissions (Scope 1)	15,901.20	14,404.06	13,004.30	14,487.20
Indirect emissions (Scope 2)**	1,932.61	155.16	49.12	68.58
Other indirect emissions (Scope 3)	71,425.80	69,999.29	69,561.26	82,105.65
Direct + indirect emissions	89,259.61	84,558.51	82,614.68*	96,661.43

(*) In the process of continuous improvement of the inventory of greenhouse gases, new categories and other improvements have been incorporated that require a review and recalculation of the footprint up to the base year 2019 in order to evaluate its development. The values verified in the 2022 report were 78,418.1 t CO₂ eq in 2022, 77,552.3 t CO₂ eq in 2021 and 87,332.8 t CO₂ eq in 2019, but they have been recalculated incorporating improvements in accuracy of the calculation of the different categories in Scope 3, and in the process emissions from wastewater treatment plants (WWTPs) in Scope 1.

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

(***) 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.

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.

The route map to neutrality sets an annual emissions reduction target of 5% (an internal target above that required by SBTi). In the period 2019-2023 the reduction target has been achieved for scope levels 1 and 2, where the company has greater direct control, resulting in a 18.38% 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 14.95% in the same period, with a pronounced increase (18.03%) during the past year.

Since 2022, total emissions have increased by 17.00% due to the drought, which makes us more dependent on alternative water resources and more advanced treatment processes, such as the use of desalinated water and reclaimed water, as well as new facilities and wells that had not been operational in recent years. It should be noted that most of this increase has occurred to deal with the drought, while emissions from ordinary activities remain stable. Specifically, among adaptations to deal with the drought, the extraordinary renewal of granular activated carbon at the Sant Joan Despi DWTP (4.51%) should be highlighted. Along the same lines, extraordinary investments and works to deal with the drought have increased, which have meant an increase of 2.66% in the total footprint.

	2021	2022	2023
National electricity mix (t CO ₂ eq/MWh)	0.14	0.143	0.10
Indirect energy emissions (Scope 2) (t CO ₂ eq) - location based	26,436.08	28,358.36	22,316.41

	2021	2022	2023
Direct emissions (Scope 1) production (t CO ₂ eq)	1,068.45	1,219.34	1,104.95
Total production capacity (hm ³)	120	109.57	113.59
t CO ₂ eq Scope 1 drinking water production/hm ³ drinking water produced	8.90	11.13	9.73

01

02

03

04

05



Inventory of greenhouse gas emissions in line with the GHG Protocol

(305-1, 305-2, 305-3, 305-4, 305-5)

		2021	2022	2023	
Scope 1	Combustion in stationary sources	1,161.03	1,272.82	3,051.59	
	Combustion in mobile sources (own transport)	253.50	241.35	237.41	
	By the WWTP process	12,920.84	11,285.43	10,948.41	
	Refrigerant leaks	68.69	189.70	249.79	
Scope 2	Electricity consumption (emissions due to energy without GdO) *	155.16	49.12	68.58	
Scope 3	Cat 1	Purchase of reagents	12,205.24	13,239.08	19,932.25
		Purchase of water for supply	3,583.33	4,317.25	2,859.95
		Other goods and services	17,472.57	17,513.57	21,065.13
	Cat 2	Expansion and renovation of the supply pipe network	6,614.41	4,298.59	5,779.07
		Other investments	6,205.69	6,839.21	7,555.36
	Cat 3	Fuel production (upstream)	962.30	982.95	1,812.07
		Electricity production and electricity network losses (upstream)	5,220.49	5,160.58	5,586.96
	Cat 4	Transport of reagents	360.15	347.61	702.28
	Cat 5	Waste treatment	16,176.74	15,617.04	15,546.65
	Cat 6	Business trips	39.34	48.40	59.44
Cat 7	Journeys to and from work	1,159.03	1,196.99	1,206.49	
Total Scope 1+2+3 (t CO₂ eq /year)		84,558.51	82,614.68	96,661.43	

	2021	2022	2023
Optional GHG Protocol emissions (waste transport, emissions from WWTP effluents)	14,683.69	16,435.69	16,297.89
Biogenic emissions *	20,119.45	19,360.89	15,047.25
Avoided thanks to the injection of renewable energy into the grid and waste recycling and recovery (e.g, sludge disposal in agriculture)	13,651.46	14,512.88	15,342.08

(*) CO2 emissions from the natural carbon cycle (burning biogas generated in the anaerobic sludge digestion process)

Energy

(302-1)

Energy consumption in the integrated water cycle (kWh)	2021	2022	2023
Total electricity consumption	214,428,091	210,533,198	227,707,824
Natural gas consumption	5,974,555	6,769,232	6,213,213
Fuel oil consumption	220,975	171,031	6,727,754

Energy consumption in the production and distribution process (kWh)	2021	2022	2023
Electricity consumption*	93,459,513	89,817,690	104,990,630
Natural gas consumption**	5,768,231	6,446,311	6,115,669
Fuel oil consumption	132,824	143,141	92,041

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

(**) Natural gas consumption corresponds to the thermal drying and atomisation stage of the sludge treatment line in the Sant Joan Despi WWTP. During 2023, the sludge stage has operated with good performance all year. Stoppages and breakdowns have been reduced compared to 2022.

Energy consumption in the treatment process (kWh)	2021	2022	2023
Electricity consumption	116,303,093	115,617,829	118,006,419
Natural gas consumption*	130,274	260,115	337
Fuel oil consumption**	85,876	24,738	6,633,636

(*) Natural gas used in starting the biogas engines at the Baix Llobregat Ecofactory. Engine changes are the cause of the reduction in consumption over the last few years.

(**) Fuel oil used in WWTP and WWPS generator units.

Energy consumption in offices (kWh)	2021	2022	2023
Electricity consumption	4,665,484	5,097,680	4,710,775 *
Natural gas consumption	76,050	62,806	97,208
Fuel oil consumption	2,275	3,152	2,077

(*) Although we have increased presence in the building, with the application of RD14/2022, since August 2022 electricity consumption has fallen, as heating and air conditioning consumption represents 65% of total energy consumption.

01
02
03
04
05



Efficient, renewable energy

(302-1)

Electric energy produced from renewable sources (kWh)	2021	2022	2023
Electricity produced by cogeneration from biogas	20,740,588	17,858,654	9,639,635 *
Electrical energy from photovoltaic generation	210,812	440,997	531,193
Hydroelectric energy	0 **	44 **	1,003
Contribution of thermal solar panels in the offices	127,429	127,429	122,742
Contribution of thermal energy from cogeneration with biogas	14,304,052 **	12,894,686 **	8,941,469

(*) During the first five months of the year 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.

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

Sustainable mobility

Electric vehicle fleet	2021	2022	2023
Number of vehicles	154	160	167

Adaptation to climate change

Water

(303-5)

Water footprint	2021	2022	2023
Water footprint (m ³)	223,607,691	205,793,089	226,821,174
Water footprint – Supply (m ³)	189,825,020	180,055,789	177,145,115
Water footprint – Sanitation (m ³)	33,782,671	25,737,300	49,676,059
Blue water footprint (m ³)	119,567,543	100,303,547	99,721,267
Grey water footprint (m ³)	104,040,148	105,489,542	127,099,907
Direct water footprint (m ³)	217,945,052	200,554,783	225,494,143
Indirect water footprint (m ³)	5,662,639	5,238,307	1,327,030
Water footprint reduction compared to the previous year (m ³)	5,692,734	11,102,991	-20,999,941
Water footprint with respect to m ³ of drinking water (m ³ /m ³)	1.21	1.13	1.14
Reduced water footprint due to the production of reclaimed water for ecosystem maintenance (m ³)	35,278,723	47,013,876	46,194,959
Water footprint avoided with the production of reclaimed water for irrigation (m ³)	2,689,275	3,002,870	11,703,327

The water footprint has increased on the previous year due to an increase in the direct grey footprint, resulting from slight variations in the quality of discharges from the WWTPs at Montcada (to the river) and Baix Llobregat (for ecological maintenance, prepotable and saline intrusion uses). However, it should be noted that this year 46.2 hm³ have been saved in the direct blue water footprint thanks to the environmental use of reclaimed water, and 11.7 hm³ through the use of reclaimed water for irrigation.



Circular economy and efficient use of resources

01

02

03

04

05

Materials used – consumption of the main production reagents	2021	2022	2023
Water line production reagents. Conventional treatment (kg)	6,145,334	6,314,284	7,752,720
Water line production reagents. Advanced technologies (kg)	5,162,804	5,700,434	8,421,712
Water line production reagents. Final disinfection (kg)	223,020	172,132	212,889
Sludge line production reagents (kg)	542,065	556,830	610,741
Total reagents in DWTPs (kg)	12,073,223	12,743,680	16,998,062

Faced with the 2022 and 2023 drought 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 El Prat de Llobregat WWTP. As a result, treatment at the plant has had to be more intensive, especially with regard to the advanced treatment stages, together with the treatment required for groundwater. All these factors mean an increase in the consumption of reagents at the Sant Joan Despi DWTP.

Meanwhile, the new Besòs DWTP remineralisation facility and the addition of more than 1,000 tons of calcite, which increases the total consumption of advanced technology reagents, are particularly important. Finally, La Llagosta DWTP, operational from the end of 2022, should be mentioned, with the corresponding consumption of reagents.

The consumption of reagents in the sludge line has increased due to the deterioration of the river water quality due to the drought.

Materials used – consumption of the main treatment reagents	2021	2022	2023
Water line treatment reagents (kg)	10,954,106	11,580,181	13,611,508 *
Sludge line treatment reagents (kg)	2,201,269	2,293,450	2,543,616
Deodorisation line treatment reagents (kg)**	1,099,892	904,899	763,421
Total reagents in WWTPs (kg)	14,255,267	14,778,530	16,918,545

(*) In the water line there has been an increase in reagents because of an increase in the load of pollutants entering the plant.

(**) The reagents used in the deodorisation line include those used in the Besòs WWTP and the Baix Llobregat Ecofactory.

**Waste***(306-1, 306-2, 306-3, 306-4, 306-5)*

Waste volume (tonnes)	2021	2022	2023
Total waste volume	222,457	232,527	247,552
DWTP waste volume	2,006	2,671	2,813
WWTP waste volume	220,450	229,856	244,739

Waste recovery	2021	2022	2023
% total waste recovered	95.34	96.86	96.68
% of waste recovered from DWTPs	62.01	72.74	65.73
% waste recovered from WWTPs	97.26	97.14	97.04

Hazardous waste	2022	2023
% total hazardous waste	0.03	0.03
% hazardous waste DWTPs	0.65	1.04
% hazardous waste WWTPs	0.03	0.02

01

02

03

04

05

Waste generation at DWTPs

Waste recovered (tonnes)	2021	2022	2023
Dehydrated sludge for recovery	0	89.10	126.40
Atomised sludge for recovery (cement)	1,182.64	1,572.80	1,489.43
Other recovered waste (not process waste)	61.56	281.08	233.23
Waste not recovered (tonnes)	2021	2022	2023
Sand from desanding to landfill	455.94	129.24	149.28
Dehydrated sludge to landfill	12.75	0	0
Atomised sludge to landfill	59.28	129.00	0
Atomised sludge for stabilisation	0	79.96	98.64
Other waste not recovered (not process waste)	44.55	32.62	29.60
Liquid waste (water with lime)	189.68	357.51	686.57

The drought in this annual cycle has caused a reduction in flow and a worsening of the quality of the River Llobregat. As the flow rate is low, there has been less sand and gravel collected and, for this reason, the waste of this type produced at the Sant Joan Despi DWTP has been reduced. The deterioration in the quality of the river has increased the production of sludge compared to the previous year. As a result, there is an increase in the two types of sludge for the different destinations. Meanwhile, with the stable operating system at La Llagosta DWTP and the first half of the year with the old remineralisation facility at the Besòs DWTP still in operation, a consistent increase can be perceived in the production of wastewater with lime. Finally, apart from large-volume process waste, a substantial increase in other waste can be seen, especially due to the breakdown of reagents, spillage events and rubble removed from various centres.

Waste management at DWTPs

		2022	2023
Total waste recovered (tonnes)		1.942,98	1.849,05
Non-hazardous	Preparation for reuse	79.44	77.14
	Recycling	199.94	140.60
	Other recovery operations*	1,661.90	1,615.81
Hazardous	Preparation for reuse	0	0
	Recycling	0	0
	Other disposal operations	1.70	15.50
Total waste not recovered (tonnes)		728.33	964.09
Non-hazardous	Incineration (with energy recovery)	0	0
	Incineration (without energy recovery)	0	0
	Transfer to landfill	275.28	165.06
	Other removal operations**	437.47	785.21
Hazardous	Incineration (with energy recovery)	0	0
	Incineration (without energy recovery)	0	0
	Transfer to landfill	0	0
	Other removal operations	15.58	13.82

(*) Use in manufacturing cement.

(**) Physicochemical and/or biological treatment.

Waste generation in Ecofactories

Waste recovered (tonnes)	2021	2022	2023
Dehydrated sludge – Agricultural and gardening use	75,764.15	73,818.51	75,354.22
Dehydrated sludge – Composting	127,412.35	139,559.12	154,906.12
Dehydrated sludge – Anaerobic treatment (digestion)	7,380.12	9,694.12	7,040.18
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)	279.40	215.31	189.05
Waste not recovered (tonnes)	2021	2022	2023
Screening waste – Controlled disposal	3,049.24	3,588.08	3,412.49
Desanding waste – Controlled disposal*	3,218.89	2,870.28	2,967.86
Dehydrated sludge – Controlled disposal	3,249.62	0	0
Dehydrated sludge – Composting of sludge not suitable for agriculture	0	0	0
Dehydrated sludge – Thermal drying	26.84	0	791.04
Other waste not recovered (not process waste)	69.65	110.21	77.83
Liquid sludge (tonnes)	2021	2022	2023
Liquid sludge – Anaerobic treatment (digestion in own WWTP)**	6,046.74	5,040.16	5,390.04
Liquid sludge – Physical and chemical treatment (dehydration by external waste manager)***	132,131	0	0
Liquid sludge – Physical and chemical treatment (dehydration by own WWTP)***	1,320,470	1,404,995	1,328,454

Waste management in Ecofactories

	2022	2023	
Total waste recovered (tonnes)	223,287.06	237,489.57	
Non-hazardous	Preparation for reuse	73,822.37	75,356.91
	Recycling	158.98	144.74
	Other recovery operations****	149,261.45	161,959.79
Hazardous	Preparation for reuse	2.79	12.28
	Recycling	31.84	11.39
	Other recovery operations	9.63	4.46
Total waste not recovered (tonnes)	6,568.57	7,249.22	
Non-hazardous	Incineration (with energy recovery)	0	0
	Incineration (without energy recovery)	0	0
	Taken to landfill	6,552.90	6,442.71
	Other elimination operations	0	791.04
Hazardous	Incineration (with energy recovery)	0	0
	Incineration (without energy recovery)	0	0
	Taken to landfill	0	0
	Other elimination operations	15.67	15.47

(*) Includes sand from the WWTP treatment processes and that from cleaning main sewers.
 (**) Corresponds to the sludge from the Vallvidrera and Begues WWTPs intended for anaerobic digestion from the Sant Feliu and Gavà-Viladecans Ecofactories, respectively. Sludge in dehydrated form is included in the production of the destination WWTPs.
 (***) Corresponds to the sludge from the Besòs and Montcada WWTPs that, until 31/01/2021, was treated in the Besòs sludge dehydration line, operated by an external company. Aigües de Barcelona took over operation on 01/02/22. Dehydrated sludge is included in the production of the Besòs WWTP.
 (****) Aerobic biological treatment of organic waste (composting) and anaerobic biological treatment (digestion).



01
02
03
04
05

Economic resources devoted to the environment

Environmental investment	2021	2022	2023
€	7.608.723	9.634.081	23.577.374

During 2023 there has been an increase in investment effort for two reasons: firstly, the agreement with the AMB to increase ordinary investment effort by €9.9 million and, secondly, extraordinary investment of €8.9 million due to the need to respond to the current drought.



Our workforce

Our workforce

(2-7, 405-1)

Workforce by gender (31/12)	2021		2022		2023	
	People	%	People	%	People	%
Women	303	27.01	313	27.26	307	26.51
Men	819	72.99	835	72.74	851	73.49
Total contribution	1,122	100	1,148	100	1,158	100

Staff by age (31/12)	2021		2022		2023	
	People	%	People	%	People	%
Under 30	58	5.20	86	7.49	96	8.29
Between 30 and 50	727	64.80	717	62.46	702	60.62
Over 50	337	30.00	345	30.05	360	31.09
Total	1,122	100	1,148	100	1,158	100



Staff by professional category (31/12)	2021		2022		2023	
	People	%	People	%	People	%
Management and highly qualified	159	14.17	161	14.02	143	12.35
Intermediate qualifications	87	7.75	101	8.80	121	10.45
Middle management	334	29.77	345	30.05	360	31.09
Administrative officers	145	12.92	142	12.37	135	11.66
Non-administrative officers	304	27.09	320	27.88	326	28.15
Auxiliary staff, workers and junior management	93	8.3	79	6.88	73	6.30
Total	1,122	100	1,148	100	1,158	100

Staff by type of contract (31/12)	2021		2022		2023	
	People	%	People	%	People	%
Staff with permanent contracts	1,052	93.76	1,085	94.51	1,097	94.73
Staff with temporary contracts	70	6.24	63	5.49	61	5.27
Total	1,122	100	1,148	100	1,158	100

Part-time staff (31/12)	2021	2022	2023
Women	3	5	4
Men	6	3	2
Total	9	8	6

Ocupació (2-7, 401-1)

Net job creation and staff turnover by gender	2021			2022			2023		
	Women	Men	Overall	Women	Men	Overall	Women	Men	Overall
Joined during the period	36	65	101	23	78	101	50	151	201
Left during the period	44	110	154	48	138	186	55	134	189
%*	2021			2022			2023		
	Women	Men	Overall	Women	Men	Overall	Women	Men	Overall
Job creation rate	11.94	8.04	9.10	7.44	9.44	8.89	6.34	4.80	5.21
Staff turnover rate	14.59	13.61	13.87	15.53	16.70	16.38	4.75	3.63	3.93

Net job creation and staff turnover by age	2021			2022			2023		
	Under 30	Between 30 and 50	Over 50	Under 30	Between 30 and 50	Over 50	Under 30	Between 30 and 50	Over 50
Joined during the period	31	63	7	36	58	7	85	104	12
Left during the period	35	71	48	34	102	50	58	78	53
%*	2021			2022			2023		
	Women	Men	Overall	Women	Men	Overall	Women	Men	Overall
Job creation rate	53.68	8.74	2.11	45.71	8.14	2.03	7.97	6.01	2.82
Staff turnover rate	60.61	9.85	14.48	43.17	14.31	14.53	1.99	1.26	9.88

(*) 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.

01
02
03
04
05



Hiring (2-7)

Average part-time contracts by gender	2021			2022			2023		
	Women	Men	Overall	Women	Men	Overall	Women	Men	Overall
Workers	4.33	8.92	13.25	5.25	5.67	10.92	4.83	2.67	7.50

Average part-time contracts by age	2021	2022	2023
Under 30	1.33	1.00	1.33
Between 30 and 50	4.50	3.50	3.42
Over 50	7.42	6.42	2.75
Total	13.25	10.92	7.50

Average part-time contracts by professional category	2021	2022	2023
Management and highly qualified	1.00	2.42	1.33
Intermediate qualifications	0.00	0.00	0.00
Middle management	2.33	2.67	1.50
Administrative officers	3.42	3.00	2.67
Non-administrative officers	3.92	0.83	0.00
Auxiliary staff, workers and junior management	2.58	2.00	2.00
Total	13.25	10.92	7.50

Average for the workforce by gender	2021			2022			2023		
	Permanent contract	Temporary contract	Total	Permanent contract	Temporary contract	Total	Permanent contract	Temporary contract	Total
Women	277.42	24.08	301.50	292.83	16.17	309.00	299.00	16.50	315.50
Men	753.67	54.75	808.42	774.42	52.08	826.50	803.25	51.08	854.33
Total	1,031.09	78.83	1,109.92	1,067.25	68.25	1,135.50	1,102.25	67.58	1,169.83

Average for the workforce by age	2021			2022			2023		
	Permanent contract	Temporary contract	Total	Permanent contract	Temporary contract	Total	Permanent contract	Temporary contract	Total
Under 30	30.50	27.25	57.75	47.08	31.67	78.75	66.08	34.33	100.41
Between 30 and 50	677.09	43.58	720.67	682.08	30.67	712.75	683.25	31.83	715.08
Over 50	323.50	8.00	331.50	338.09	5.91	344.00	352.92	1.42	354.34
Total	1,031.09	78.83	1,109.92	1,067.25	68.25	1,135.50	1,102.25	67.58	1,169.83

Average for the workforce by professional category	2021			2022			2023		
	Permanent contract	Temporary contract	Total	Permanent contract	Temporary contract	Total	Permanent contract	Temporary contract	Total
Management and highly qualified	156.00	0.00	156.00	158.33	0.00	158.33	152.33	0.00	152.33
Intermediate qualifications	77.67	1.92	79.59	90.67	6.17	96.84	106.67	5.67	112.34
Middle management	324.09	14.00	338.09	331.67	14.58	346.25	343.67	16.25	359.92
Administrative officers	139.50	6.74	146.24	136.33	4.33	140.66	136.83	2.33	139.16
Non-administrative officers	280.33	19.92	300.25	295.25	19.25	314.50	309.08	17.83	326.91
Auxiliary staff, workers and junior management	53.50	36.25	89.75	55.00	23.92	78.92	53.67	25.50	79.17
Total	1,031.09	78.83	1,109.92	1,067.25	68.25	1,135.50	1,102.25	67.58	1,169.83

01
02
03
04
05



Redundancies (2-7)

Redundancies by gender	2021	2022	2023
Women	8	6	12
Men	22	25	22
Total	30	31	34

Redundancies by age	2021	2022	2023
Under 30	0	0	0
Between 30 and 50	5	2	3
Over 50	25	29	31
Total	30	31	34

Redundancies by professional category	2021	2022	2023
Management and highly qualified	10	8	8
Intermediate qualifications	1	4	2
Middle management	12	9	13
Administrative officers	7	5	4
Non-administrative officers	0	4	6
Auxiliary staff, workers and junior management	0	1	1
Total	30	31	34

Well-being, work-life balance and working conditions

Occupational health and safety (403-9, 403-10)

Occupational health and safety	2021			2022			2023		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Frequency index*	2,01	5,21	4,24	3,93	3,63	3,71	0	6,62	4,85
Severity index**	0,01	0,08	0,06	0,03	0,26	0,20	0	0,24	0,17
Occupational illnesses	0	0	0	0	0	0	0	0	0
Work accidents with absence	1	7	8	2	5	7	0	9	9
Accidents without absence	1	19	20	1	13	14	1	12	13
Accidents travelling to and from work	3	6	9	4	7	11	3	9	12

(*) IF = (number of accidents with absence/hours worked)*10^6. Accidents travelling to and from work are excluded. During 2023, there have been a total of nine accidents with loss of life, so the frequency index stands at 4.85, which is above the established annual target.
 (**) IG = (number of days lost/hours worked)*10^3
 A total of 323 days lost due to accidents with absence have been counted, which is equivalent to a severity index of 0.17. This is below the established annual target.

01
02
03
04
05



Absenteeism

Absenteeism	2021			2022			2023		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Hours absent	16,760.75	49,702.63	66,463.38	31,347	66,385	97,732	24,408	69,578	93,986
Absenteeism rate*	3.38	3.70	3.61	6.16	4.82	5.18	4.68	4.89	4.84

(*) Absenteeism index = (total absenteeism hours/total hours worked)*100. 2021 was still a year of full pandemic (less operational and more remote work), and in 2022, during the return to normality, the percentage of absenteeism increased to an equivalent pre-pandemic level (overall percentage 2019: 6.28%).

Classification of absenteeism by hours	2021			2022			2023		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Occupational accidents	23	1,791	1,814	105	3,010	3,115	0	1,983	1,983
Accidents travelling to and from work	0	367	367	0	2,451	2,451	23	50	73
Illness	16,738	47,545	64,283	31,242	60,681	91,923	24,385	66,588	90,973
Long-term absence*	0	0	0	0	243	243	0	957	957
General total	16,761	49,703	66,463	31,347	66,385	97,732	24,408	69,578	93,986

(*) Long-term absence, paid for by health insurance company.

Accident data for external employees in our facilities

(2-8, 403-7, 403-9)

	2021	2022	2023
Hours worked	564,525	379,939	684,957
Accidents at work with absence (not while travelling to and from work)	24	28	62
Days lost	444	568	2,550
Frequency index*	42.51	73.69	90.52
Severity index**	0.79	1.49	3.72
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

01
02
03
04
05



Family, personal and work-life balance

Flexibility	2021				2022				2023			
	Women	Men	Total	%	Women	Men	Total	%	Women	Men	Total	%
Number of people with reduced working hours to care for children or others	23	8	31	2.76	21	9	30	2.61	18	8	26	2.34
People who have enjoyed flexible working hours	279	343	622	55.44	290	363	653	56.88	285	370	655	56.56

01
02
03
04
05

Talent attraction and loyalty

Training

(404-1)

Training hours by category and gender	2021			2022			2023		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Management and highly qualified	1,951.48	3,344.12	5,295.60	2,592.10	2,944.75	5,536.85	2,060.29	2,654.09	4,714.38
Intermediate qualifications	895.03	2,083.53	2,978.56	1,404.20	2,542.87	3,947.07	2,651.00	2,906.20	5,557.20
Middle management	1,933.17	5,791.03	7,724.20	4,200.48	6,495.07	10,695.55	5,834.88	9,432.54	15,267.42
Administrative officers	1,221.43	519.98	1,741.41	1,427.45	793.37	2,220.82	2,867.40	1,275.49	4,142.89
Non-administrative officers	6.00	8,580.10	8,586.10	281.00	11,558.78	11,839.78	661.50	7,287.26	7,948.76
Auxiliary staff, workers and junior management	192.00	1,233.25	1,425.25	164.42	1,030.80	1,195.22	233.56	814.09	1,047.65
Total	6,199.11	21,552.01	27,552.12	10,069.65	25,365.64	35,435.29	14,308.63	24,369.67	38,678.30

Promotion

(2-7, 405-1)

Internal promotion	2021	2022	2023
Women promoted internally	26	31	21
Men promoted internally	70	71	63

(*) The promotion percentage for women is 6.84% and that for men is 7.40%.



Diversity, fairness and inclusion

Equal and diverse working

(2-7, 405-1)

Equality (%)	2021	2022	2023
Women on the Board of Directors	40.00	43.75	50.00
Women in the management body	50.00	33.33	33.33
Women in managerial and supervisory positions	39.15	40.32	38.98

People with disabilities by gender	2021	2022	2023
Women	12	12	12
Men	16	15	12
Total	28	27	24
% of total staff	2.50	2.35	2.07

Overall pay gap

(405-2)

Pay gap	2021	2022	2023
%	3.52	3.54	3.22

Average annual pay 2023	Dones	Salari mitjà dones	Homes	Salari mitjà homes	Total general	Bretxa salarial
Total annual average	307	56,124.61	851	57,989.83	57,495.33	3.22%

Average annual pay 2022	Dones	Salari mitjà dones	Homes	Salari mitjà homes	Total general	Bretxa salarial
Total annual average	313	53,223.94	835	55,178.37	54,645.50	3.54%

Average annual pay 2021	Dones	Salari mitjà dones	Homes	Salari mitjà homes	Total general	Bretxa salarial
Total annual average	303	50,385.02	819	52,222.62	51,726.37	3.52%

01

02

03

04

05



Pay gap by age

Average remuneration by age 2023	Women	Average pay for women	Men	Average pay men	General total	Pay gap
Under 30	25	43,595,42	71	42,228,69	42,584,61	-3,24%
Between 30 and 50	200	56,323,59	502	56,600,07	56,521,30	0,49%
Over 50	82	59,459,15	278	64,524,72	63,370,89	7,85%

Average remuneration by age 2022	Women	Average pay for women	Men	Average pay men	General total	Pay gap
Under 30	26	40,473,28	60	38,509,16	39,102,96	-5,10%
Between 30 and 50	205	53,583,54	512	54,511,99	54,246,53	1,70%
Over 50	82	56,367,80	263	60,278,52	59,349,01	6,49%

Average remuneration by age 2021	Women	Average pay for women	Men	Average pay men	General total	Pay gap
Under 30	16	38,261,65	42	36,128,00	36,716,60	-5,91%
Between 30 and 50	211	50,507,38	516	51,026,37	50,875,74	1,02%
Over 50	76	52,597,59	261	57,177,54	56,144,68	8,01%

Pay gap by professional classification

Average remuneration by professional classification 2023	Women	Average pay for women	Men	Average pay men	General total	Pay gap
Management*	3	101,550.85	6	110,766.49	107,694.61	8.32%
Supervisors	66	69,460.64	102	75,202.86	72,946.99	7.64%
Technical staff	120	54,364.83	211	58,236.36	56,832.79	6.65%
Administrative staff	100	49,779.69	42	46,987.94	48,953.96	-5.94%
Operational staff	18	46,636.19	490	54,597.32	54,315.23	14.58%

Average remuneration by professional classification 2022	Women	Average pay for women	Men	Average pay men	General total	Pay gap
Management	2	103,005.71	4	135,363.83	124,577.79	23.90%
Supervisors	73	68,759.86	107	73,691.32	71,691.34	6.69%
Technical staff	111	50,751.40	198	56,929.98	54,710.49	10.85%
Administrative staff	107	46,547.66	37	42,523.22	45,513.60	-9.46%
Operational staff	20	40,980.33	489	50,719.87	50,337.17	19.20%

Average remuneration by professional classification 2021	Women	Average pay for women	Men	Average pay men	General total	Pay gap
Management	5	88,045.90	5	110,986.80	99,516.35	20.67%
Supervisors	69	64,779.49	110	71,421.75	68,861.33	9.30%
Technical staff	99	49,160.20	180	54,882.68	52,852.12	10.43%
Administrative staff	109	43,365.07	38	39,014.92	42,240.54	-11.15%
Operational staff	21	36,333.07	486	47,320.06	46,864.98	23.22%

(*) From 2023, the management structure reported on page 160 is reported in the "Management" category, while in previous years reference was made to the Management Committee.



Social action and guaranteed supply

01

02

03

04

05

More social water for a more social world

Social action	2021	2022	2023
Number of agreements, projects, alliances and collaborations in force (London Benchmarking Group, LBG)	199	212	194

Social contribution (€M)*	2021	2022	2023
Social contribution according to LBG	1.9	2.8 **	2.5
Sponsorships	0.4	0.6	0.7
Own and other projects	1.5 ***	2.2 ***	1.8

(*) Sums included in accounts: in cash, in kind and management costs.

(**) The increase of 0.9 million euros in 2022 is caused mainly by the roll-out of the Social Action Master Plan (projects carried out with the third sector) and by increasing local measures (sponsorships).

(***) Amount recalculated due to the redistribution of amounts between categories.

Contribution to NGOs and foundations (€M)*	2021	2022	2023
NGOs and foundations	0.5	1.7	1.5

(*) Fraction of the social contribution intended for non-profit bodies and foundations.

Area of contribution to society (%)	2021	2022	2023
Education	27	27	35
Health	12	6	10
Economic development	34	28	20
Environment	2	6	5
Art and culture	9	5	6
Social welfare	15	15	6
Employment and entrepreneurship	-	-	2
Other	1	13 **	16 **
Total	100	100	100

(*) Classification according to LBG standard.

(**) Management costs and representation fees to entities.

Sponsorships*	2021	2022	2023
Euros	428,134	694,040 **	653,483
Number of measures	128	149	134

(*) Amounts accounted for in money, kind and management costs.

(**) The increase of 0.2 million euros in 2022 was mainly due to the increase in local measures (sponsorships).



Discounts and grants for situations of vulnerability

(203-2)

Discounts and grants	2021	2022	2023
Families with social tariff	53,333	56,757	60,987
Social tariff (€/M)	4.9	8.1	8.6

Registrations without right of use	2021	2022	2023
Number	432	492	647 *

(*) 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	2021	2022	2023
Nº. of customers	1,281,169	1,303,536	1,304,777

Number of supplies	2021	2022	2023
Households	1,251,724	1,259,690	1,267,764
Industrial	8,190	8,200	8,255
Communities of residents	48,900	49,553	50,222
Commercial premises	141,943	142,402	143,893
Municipal services	10,246	10,327	10,447
Total	1,461,003	1,470,172	1,480,581

01

02

03

04

05



Satisfaction surveys

Active listening surveys	2022		2023	
	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
Phone call	64.98%	4.68	63.49 %	4.59
Visit	62.08%	4.39	58.11 %	4.49
Website	26.74%	4.17	34.97 %	4.22

(*) 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 2023. During 2023, a total of 490,553 active listening surveys were carried out, with a response rate of 41.41%.

Development of customer satisfaction	2021	2022	2023
Customer satisfaction index	7.49	7.42	7.55

Digital and always accessible

Digital customer service channels	2021 *		2022 *		2023	
	Total	%	Total	%	Total	%
Contracts registered for the customer area (website)	504,789	34.55	560,735	38.14	621,626	41.98
Contracts with digital billing	223,238	15.27	326,981	22.24	419,642	28.34

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

Inquiries and complaints

Inquiries	2021	2022	2023
Inquiries via the different communication channels (OFEX, offices, helpline, etc.)*	1,695,897	1,853,148	1,875,920

(*) "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	2021 *		2022 *		2023 *	
	Total	%	Total	%	Total	%
Customer area (online offices)	400,485	23.61	618,205	33.36	589,121	31.40
Physical offices	55,225	3.26	53,993	2.91	59,152	3.15
Telephone support	991,077	58.44	961,705	51.90	1,021,924	54.48
E-mail	171,681	10.12	145,353	7.84	121,666	6.49
Other channels	77,429	4.57	73,892	3.99	84,057	4.48
Total	1,695,897	100	1,853,148	100	1,875,920	100

Inquiries generated during the calendar year by type	2021	2022	2023
Queries	706,361	691,135	695,714
Commercial complaints	13,224	8,523	11,884
Technical complaints	47,037	43,870	41,924
Requests	929,275	1,109,234	1,126,002
Non-compliance with Charter of Commitments*	-	386	396
Total	1,695,897	1,853,148	1,875,920

(*) Since 2022, it has been expanded with the type of inquiry "Breaches of the Charter of Commitments", which in previous years were not reported in this section.

01
02
03
04
05



Commercial claims* concluded	2021	2022	2023
Number of complaints	14,228	8,335	11,501
Favourable to the customer	5,408	3,459	4,015
Unfavourable for customer	7,747	4,055	4,328
Other	1,073	821	3,158

(*) A "complaint" is an expression of dissatisfaction made by a customer to Aigües de Barcelona in relation to a service provided, a bill, etc.

Technical complaints concluded	2021	2022	2023
Number of complaints	45,758	44,113	40,788

Complaints dealt with in less than nine days*	2021	2022	2023
%	69,96	99,79	99,77

(*) 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	2021	2022	2023
Municipalities	23	23	23
Customers with Charter of Commitments	1,461,027	1,470,196	1,480,600
Compensation under Charter of Commitments	741	288	249

Customer counsellor

Customer counsellor	2021	2022	2023
Total complaints received	124	123	77

Status of claims as of 31 December	2021*	2022*	2023
Concluded	124	123	71
In progress	0	0	6

Claims by type (% of the total recorded)	2021	2022	2023
Water consumption or leak	53.23	52.85	55.84
Billed items	15.32	5.69	14.29
Contract or name change process	5.65	22.76	7.79
Customer service	13.70	15.45	22.08
Other	12.10	3.25	0

01

02

03

04

05



Complaints by type of procedure carried out (%)	2021	2022	2023
Mediation	81	87	82
Advice	14	2	4
Not accepted	1	2	9
Transferred to the company	4	9	4
<i>Resolved by the Customer Counsellor</i>	0	0	1

Claims by result obtained (%)**	2021	2022	2023
Favourable or partially favourable	79	80	79
Neutral: advice	17	13	13
Unfavourable	2	5	4
Customer does not accept proposal	2	2	4
Company cannot apply proposal	0	0	0

(*) The figures for 2021 and 2022 have been updated on 31/12/23 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 figures for 2023 are for the total of claims concluded on 31/12/23.

The majority of complaints handled in 2023, as in previous years, were related to discrepancies regarding billed consumption or water leaks.

01

02

03

04

05

**ESG****Responsible supply chain**

Tenders	2021	2022	2023
Number of tenders with sustainability criteria	60	55	52

(204-1, 413-1)

Local purchasing	2021	2022	2023
%	71.1	75.2	71.6

(204-1, 413-1)

Local and non-local procurement (number of suppliers)	2021	2022	2023
Local (province of Barcelona)	933	984	953
Rest of Catalonia and Spain	354	377	384
International	25	37	35

(204-1, 413-1)

Local and non-local purchasing (€M)	2021	2022	2023*
Local (province of Barcelona)	208.03	188.11	225.89
Rest of Catalonia and Spain	67.33	61.70	88.79
International	0.35	0.30	0.67

(*) The increase in purchasing volume occurring in 2023 has been due to: a) the increase in the cost of electrical energy, mainly in the field of sanitation, b) the purchase of activated carbon and osmosis membranes as a result of the drought, c) the increase in the cost of chemical products and d) the increase in the 2023 Investment Plan due to drought works.



% certified suppliers	2021	2022	2023
Suppliers with ISO 9001	84.1	84.7	73.4
Suppliers with ISO 14001	82.7	83.6	71.7
Suppliers with ISO 45001	70.2	72.9	60.2

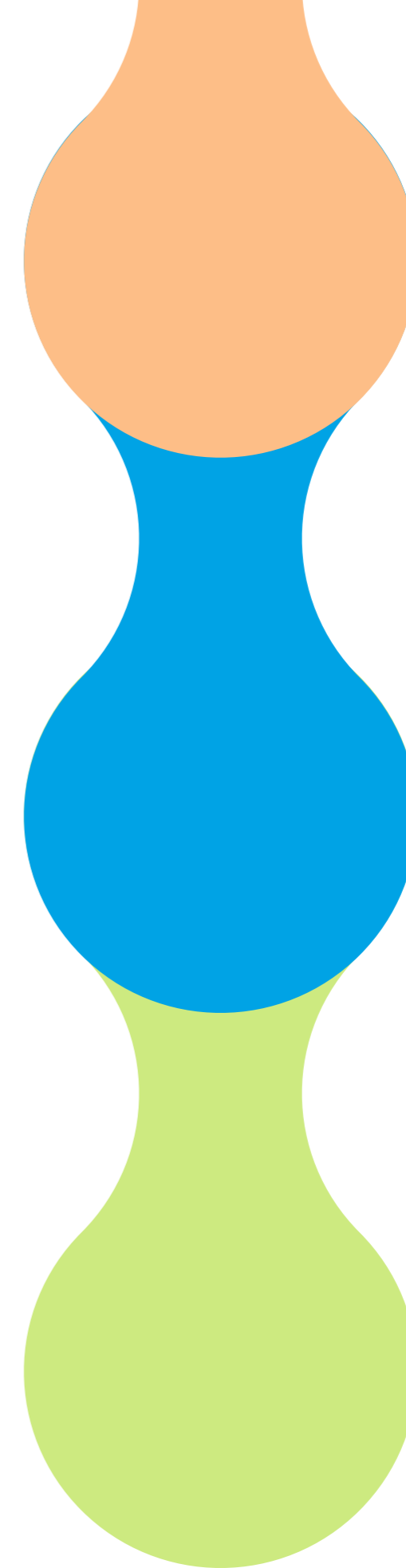
Supplier assessment	2021	2022	2023
Suppliers assessed	1,158	1,201	1,184
High score (8-10)	96%	95%	92%
Average/high score (6-8)	4%	5%	8%
Low score (less than 6)	0%	0%	0%

(414-1)

CSR/ESG certified purchase volume	2021	2022	2023
% ESG	-	-	58.1*
% CSR	80.8	81.2	-

(* In 2023 we calculate the ESG value, more in line with the new directives on sustainability. The change of the main contractor to the newly established company Aigües de Barcelona, Serveis de Canalització i Obres has altered the previous upward trend.

Value chain survey results (out of 5)	2021	2022	2023
Ease in identifying and getting hold of different Aigües de Barcelona contacts	4.05	4.29	4.24
Degree to which AB is committed to dialogue with suppliers	4.12	4.26	4.40
Compliance with social and environmental responsibility criteria and responsible practices in the supply chain	4.36	4.25	4.47





GRI CONTENT INDEX



**CONTENT INDEX
ESSENTIALS SERVICE**

2024

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 2023.

GRI 1 used

GRI 1: Foundation 2021

GRI	Content	Page number or direct response	Omission	Verification	Correlation with Global Compact	Correlation with the SDGs
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GRI 2 – General Contents 2021

2-1	Organisational details	Aigües de Barcelona. Empresa Metropolitana de Gestió del Cicle Integral de l'Aigua, S.A.		✓		
2-2	Entities included in the organisation's sustainability reporting	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).		✓		
2-3	Reporting period, frequency and contact point	2023, annual cycle		✓		
2-4	Restatements of information	There have been no reformulations of the information provided in previous reports		✓		
2-5	External assurance	240-241		✓		
2-6	Activities, value chain and other business relationships	52-64, 66-67, 142-147, 150-153, 184-191, 208-210, 228-233		✓		SDG 6, SDG 12, SDG 17
2-7	Employees	103-104, 110-115, 117-121, 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	156-159		✓		
2-10	Nomination and selection of the highest governance body	157-159		✓		
2-11	Chair of the highest governance body	157		✓		
2-12	Role of the highest governance body in overseeing the management of impacts	159, 171		✓		
2-13	Delegation of responsibility for managing impacts	159, 171		✓		
2-14	Role of the highest governance body in sustainability reporting	206		✓		
2-15	Conflict of interests	202-203, 206		✓	Principle 10	

01
02
03
04
05



GRI	Content	Page number or direct response	Omission	Verification	Correlation with Global Compact	Correlation with the SDGs
2-16	Communication of critical concerns	159, 203		✓	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	3-7, 15-18, 20-23		✓		SDG 12
2-23	Policy commitments	101-102, 161		✓	Principles 1 and 2	SDG 8, SDG 12
2-24	Embedding policy commitments	203		✓		SDG 12
2-25	Processes to remediate negative impacts	203		✓	Principles 1 and 2	
2-26	Mechanisms for seeking advice and raising concerns	203		✓	Principle 10	
2-27	Compliance with laws and regulations	In 2023 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	198		✓		SDG 17
2-29	Approach to stakeholder engagement	192-198		✓		SDG 17
2-30	Collective bargaining agreements	100% of Aigües de Barcelona workers are covered by collective agreements.		✓	Principle 3	SDG 8, SDG 17



GRI	Content	Page number or direct response	Omission	Verification	Correlation with Global Compact	Correlation with the SDGs
GRI 3 – Material topics 2021						
3-1	Process to determine material topics	29-30		✓		
3-2	List of material topics	29-30		✓		
Integrated water cycle management						
GRI 3 Material topics 2021						
3-3	Management of material topics	46-73, 208-210		✓	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	46-54, 56-61, 63-64, 66-67, 208, 210		✓	Principles 7, 8 and 9	SDG 6
303-2	Management of the impacts related to water discharge	209		✓	Principles 7, 8 and 9	SDG 6, SDG 12
303-3	Water extraction	55, 208-209		✓	Principles 7, 8 and 9	SDG 6
303-4	Water discharge	209		✓	Principles 7, 8 and 9	SDG 6, SDG 12
303-5	Water consumption	56, 83, 208-209		✓	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	69-72, 176, 210		✓		SDG 6
416-2	Incidents of non-compliance concerning the health and safety impacts of product or service categories	In 2023 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	41-43, 74-81, 211-213		✓	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
GRI 302 Energy 2016						
302-1	Energy consumption within the organisation	78-79, 212-213		✓	Principles 7, 8 and 9	SDG 7, SDG 12, SDG 13
GRI 305 Emissions 2016						
305-1	Direct (Scope 1) GHG emissions	75-76, 211-212		✓	Principles 7, 8 and 9	SDG 3, SDG 12, SDG 13, SDG 14, SDG 15, SDG 17
305-2	Indirect GHG emissions (Scope 2)	75-76, 211-212		✓	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)	75-76, 211-212		✓	Principles 7, 8 and 9	SDG 3, SDG 12, SDG 13, SDG 14, SDG 15, SDG 17
305-4	GHG emission intensity	75-76, 211-212		✓	Principles 7, 8 and 9	SDG 3, SDG 12, SDG 13, SDG 14, SDG 15, SDG 17
305-5	Reduction of GHG emissions	74-76, 211-212		✓	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	43-51, 64-66, 82-83, 213		✓	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	84-86, 214-217		✓	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	85, 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	85, 215-217		✓	Principles 7, 8 and 9	SDG 3, SDG 6, SDG 12, SDG 14, SDG 15
306-3	Waste generated	85, 215-217		✓	Principles 7, 8 and 9	SDG 3, SDG 6, SDG 12, SDG 14, SDG 15
306-4	Waste diverted from disposal	85, 215-217		✓	Principles 7, 8 and 9	SDG 3, SDG 6, SDG 12, SDG 14, SDG 15
306-5	Waste directed to disposal	85, 215-217		✓	Principles 7, 8 and 9	SDG 3, SDG 6, SDG 12, SDG 14, SDG 15

01
02
03
04
05



GRI	Content	Page number or direct response	Omission	Verification	Correlation with Global Compact	Correlation with the SDGs
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Emissions (pollution prevention)						
GRI 3 Material topics 2021						
3-3	Management of material topics	87-91		✓	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	92-96		✓		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	101-116, 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, 176		✓	Principle 6	SDG 3, SDG 8
403-2	Hazard identification, risk assessment and incident investigation	106		✓	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	107-108		✓	Principle 6	SDG 3, SDG 8
403-5	Worker training on occupational health and safety	109		✓	Principle 6	SDG 3, SDG 8
403-6	Promotion of worker health	106, 110		✓	Principle 6	SDG 3, SDG 8

GRI	Content	Page number or direct response	Omission	Verification	Correlation with Global Compact	Correlation with the SDGs
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403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	106, 223		✓	Principle 6	SDG 3, SDG 8
403-8	Coverage of the occupational health and safety management system	106		✓	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	128-140, 147-149, 227-228		✓		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	35, 37, 148-149, 227-228		✓		SDG 1, SDG 8, SDG 11
GRI 413 Local communities 2016						
413-1	Operations with local community engagement, impact assessments, and development programs	128-140, 188, 227, 232		✓		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	141-147, 151-153, 228-231		✓		SDG 12
GRI 417 Marketing and labelling 2016						
417-1	Requirements for product and service information and labeling	150		✓		SDG 12
417-2	Incidents of non-compliance concerning product and service information and labeling	In 2023 there were no non-compliance incidents concerning product and service information and labeling.		✓		SDG 12

01
02
03
04
05



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, 116-121, 124		✓		SDG 8
GRI 404 Training and education 2016						
404-1	Average hours of training per year per employee	104, 117-118, 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	104, 122-126, 158, 225		✓	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

Good governance and risk management

GRI 3 Material topics 2021						
3-3	Management of material topics	155-178		✓	All principles	SDG 12
GRI 201 Economic performance 2016						
201-1	Direct economic value generated and distributed	32-34, 36, 164, 218		✓		SDG 12

Technology and innovation

GRI 3 Material topics 2021						
3-3	Management of material topics	179-183		✓		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	173-175		✓		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	188, 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	233		✓		SDG 8, SDG 11, SDG 12

Integrating sustainability into the business model

GRI 3 Material topics 2021						
3-3	Management of material topics	14-30		✓		

Building alliances and communication with stakeholders

GRI 3 Material topics 2021						
3-3	Management of material topics	192-198		✓		SDG 17

Business ethics

GRI 3 Material topics 2021						
3-3	Management of material topics	200-204		✓	Principi 10	SDG 12

01
02
03
04
05



Coverage table of material aspects

(3-1, 3-2)

Material topic	Cover *	Involvement **
GRI 201: Economic performance 2016	Internal and external	Direct and indirect
GRI 203: Indirect economic impacts 2016	Internal and external	Direct and indirect
GRI 204: Procurement Practices 2016	Internal and external	Direct and indirect
GRI 302: Energy 2016	Internal and external	Direct
GRI 303: Water and effluents 2018	Internal and external	Direct
GRI 305: Emissions 2016	Internal and external	Direct and indirect
GRI 306: Waste 2020	Internal and external	Direct
GRI 401: Employment 2016	Internal and external	Direct and indirect
GRI 403: Occupational health and safety 2018	Internal and external	Direct and indirect
GRI 404: Training and education 2016	Internal and external	Direct and indirect
GRI 405: Diversity and equal opportunity 2016	Internal and external	Direct
GRI 413: Local communities 2016	Internal and external	Direct and indirect
GRI 416: Customer health and safety 2016	Internal and external	Direct and indirect
GRI 417: Marketing and labeling 2016	Internal and external	Direct
Coastal protection and biodiversity	Internal and external	Direct
Technology and innovation	Internal and external	Direct and indirect
Data management and cybersecurity	Internal and external	Direct
Integrating sustainability into the business model	Internal and external	Direct and indirect
Building alliances and communication with stakeholder groups	Internal and external	Direct and indirect
Business ethics	Internal and external	Direct and indirect

(*) 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).

01

02

03

04

05



EXTERNAL VERIFICATION

Aigües de Barcelona, Empresa Metropolitana de Gestió del Cicle Integral de l'Aigua, S.A.

Informe de Revisión Independiente de la Memoria de Sostenibilidad correspondiente al ejercicio anual finalizado el 31 de diciembre de 2023



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INFORME DE REVISIÓN INDEPENDIENTE DE LA MEMORIA DE SOSTENIBILIDAD 2023

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 2023" (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.

Domicilio Social: Calle de Raimundo Fernández Vivero, s/n, 28003 Madrid. Inscrita en el Registro Mercantil de Madrid, tomo 9.364 general, B.130 de la sección 3ª del Libro de Sociedades, folio e.R, hoja nº 87.690-1, inscripción 1ª. C.I.F. B-78972506.
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- 01
- 02
- 03
- 04
- 05**



- Revisión de la adecuación de la estructura y contenidos de la información de sostenibilidad conforme a los Estándares GRI.
- 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 2023 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 2024

01

02

03

04

05



CONTACT

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