Material topics and their impacts

	SDG	TOPIC	DESCRIPTION
GOVERNANCE		BUSINESS CONDUCT	Operating in accordance with principles of integrity, professional ethics and honesty, putting in place adequate internal control systems to ensure relationships of trust with all stakeholders.
		CYBERSECURITY & DATA PROTECTION	Consolidating safeguards to protect the privacy and security of corporate data, promoting the traceability and transparency of data and information.
CLIMATE AND EMISSIONS		CLIMATE CHANGE	Promoting products and services to reduce greenhouse gas emissions in order to contribute to the achievement of carbon neutrality targets and energy transition.
BUSINESS SUSTAINABILITY		INNOVATION AND DIGITALIZATION	Investing in innovation activities to anticipate market demands and future regulatory developments. Encouraging digital technological evolution.
		CUSTOMER RELATIONS	Maintaining direct involvement and maintaining a constant dialogue with the customers to build fair, transparent and trustworthy relationships and ensure a high level of customer satisfaction The quality of the solutions offered represents a fundamental prerequisite for customer satisfaction.
		RESPONSIBLE SUPPLY CHAIN MANAGEMENT	Purchasing processes and relations with suppliers based on behaviour oriented towards full respect for legality, transparency, and the principles of social and environmental sustainability.

IMPACTS	TYPE OF IMPACT
Positive impact: Creation of economic value in the territories where the company is present with investments and payment of taxes.	CURRENT
Negative impact: Incidents of corruption and illegal conduct (e.g. tax evasion, antitrust) with possible repercussions on the market and businesses.	POTENTIAL
Positive impact: Protecting the IT security and privacy of customers in the countries where Plenitude operates.	CURRENT
Negative impact: Loss of data and personal information of employees, customers, partners, etc.	POTENTIAL
Positive impact: Reducing climate-changing emissions through: • energy production from renewable sources; • offsetting customer gas consumption through purchases of carbon credits and power consumption not covered by Plenitude's production from renewable sources through purchases of guarantees of origin; • offer energy efficiency solutions for homes and businesses and solutions for electric mobility.	CURRENT
Negative impact: Production of climate-changing emissions in the course of its activities or along the value chain.	CURRENT
Positive impact: Efficient internal processes and the creation of state-of-the-art products and services through the use of innovative digital technologies and investment in research and development.	CURRENT
Negative impact: Customer dissatisfaction due to non-availability of technologically advanced products and services due to low investment by Plenitude.	POTENTIAL
Positive impact: Increased customer satisfaction due to the offer of quality products and services, including listening and customer care channels.	CURRENT
Negative impact: Possible customer inefficiencies in contract management and lack of adequate support services.	POTENTIAL
Positive impact: Dissemination of principles and good practices with greater environmental and social sustainability through the involvement of suppliers and supply chain partners.	CURRENT
Negative impact: Possible violations of workers' rights and negative environmental impacts of companies in the supply chain.	POTENTIAL

		CIRCULAR ECONOMY AND WASTE MANAGEMENT	Applying circular economy principles in the operational management of the business, reducing the use of natural resources, including through proper management of the waste produced.
		BIODIVERSITY AND ECOSYSTEMS	Promoting strategies to reduce impacts on the environment and biodiversity through measures and safeguards to preserve and protect ecosystems.
PEOPLE		**DEVELOPMENT AND WELL-BEING FOR PEOPLE**	Investing in continuous development and updating, seeking to attract and retain talent, and creating the conditions for the well-being for all workers. Ensuring work-life balance through welfare plans that meet workers' needs.
		OCCUPATIONAL HEALTH AND SAFETY	Protecting the health and safety of people and assets, guaranteeing employees' and contractors' mental and physical integrity and safety in the workplace and ensuring the efficiency and effectiveness of assets.
		EQUAL TREATMENT AND OPPORTUNITIES FOR ALL	Ensuring an inclusive working environment, which encourages respect and recognises the value of everyone's diversity, rejecting any discriminatory behaviour. Ensuring employees' work-life balance through a welfare plan that meets their needs.
COMMUNITIES		**SPREADING THE CULTURE OF SUSTAINABLE ENERGY USAGE**	Spreading the culture of a more sustainable use of energy, enhancing the use of energy from renewable sources and educating people on conscious and efficient energy consumption.
		SUPPORT TO LOCAL COMMUNITIES	Developing initiatives to support local communities, including through relations with Associations and Authorities.

Positive impact: Reducing the use of natural resources through the use of practices and processes aimed at recycling and recovery.	CURRENT
Negative impact: Environmental impacts (e.g. over-consumption of natural resources, soil and/or water and/or air pollution) due to improper waste management.	POTENTIAL
Positive impact: Protection of biodiversity and ecosystems at sites with renewable energy production plants through the application of in-depth environmental impact analyses and intervention procedures.	CURRENT
Negative impact: Loss of biodiversity caused by a failure to implement environmental impact analyses of sites where renewable energy production plants are to be built.	POTENTIAL
Positive impact: Enhancing the skills of Plenitude people and improving career opportunities through continuous training and talent retention. Increased well-being through the development of adequate welfare plans.	CURRENT
Negative impact: Possible inadequate training of Plenitude people, non-compliance with contractual regulations, job insecurity and lack of attention to well-being resulting in loss of resources.	POTENTIAL
Positive impact: Minimization of the risk of accidents and injuries through commitment to training, prevention and awareness-raising activities on health and safety issues as well as the growth of a safety culture in Plenitude.	CURRENT
Negative impact: Injuries and/or occupational diseases and/or damage to health due to non-compliance with health and safety regulations, breakdown and/or malfunction of company facilities and assets.	POTENTIAL
Positive impact: Improving employee satisfaction through the development of appropriate equal opportunities and social inclusion plans.	CURRENT
Negative impact: Presence of instances of discrimination due to poor spreading of the culture of inclusion and lack of opportunities for confrontation arising from the integration of diversity.	POTENTIAL
Positive impact: Making energy consumption more conscious and efficient, reducing waste through the dissemination of a culture of more sustainable energy use.	CURRENT
Negative impact: -	
Positive impact: Encouraging the sustainable development of the territory, also through the management of relations with Associations and Authorities.	CURRENT
Negative impact: Negative impacts on local communities due to the exploitation of natural resources (water, soil) and their possible unfair offsetting.	POTENTIAL