

**GRI CONTENT INDEX** {GRI 102-55}

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part Omitted	Reason	Explanation
<b>GRI 101: Foundation 2016</b>					
<b>General Disclosures</b>					
<b>Organizational profile</b>					
<b>GRI 102: General Disclosures 2016</b>	102-1 Name of the organization	See chapter 'Alperia Presents Itself', page '12-13'	none		
	102-2 Activities, brands, products, and services	See chapter 'Alperia Presents Itself', page '12-13'	none		
	102-3 Location of headquarters	See chapter 'Alperia Presents Itself', page '12-13'	none		
	102-4 Location of operations	See chapter 'Alperia Presents Itself', page '12-13'	none		
	102-5 Ownership and legal form	See chapter 'Alperia Presents Itself', page '12-13'	none		
	102-6 Markets served	See chapter 'Alperia Presents Itself', page '12-13'	none		
	102-7 Scale of the organization	See chapter 'Alperia Presents Itself', page '12-13'	none		
	102-8 Information on employees and other workers	See chapter 'Employees', page '97ff' and Annex 'Figure 26'	102-8-b	Not applicable	Split by region: Alperia is a regional company.
	102-8-d: No significant portion of the organization's activities are performed by workers who are not employees.				
	102-8-e: No significant variations in the numbers reported in Disclosures 102-8-a, 102-8-b, and 102-8-c (such as seasonal variations in the tourism or agricultural industries).				
102-8-f: Data based on actual employee numbers registered in the HR software.					
102-9 Supply chain	See chapter Alperia Presents Itself', page 13 and chapter 'Supply Chain Management', p.61ff	none			
102-10 Significant changes to the organization and its supply chain	There has not been any significant change in the supply chain.	none			

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	102-11 Precautionary Principle or approach	See chapter 'Opportunities and Risks', page 22ff	none		
	102-12 External initiatives	See chapter 'Sustainability Governance', page 17	none		
	102-13 Membership of associations	See chapter 'Sustainability Governance', page 17	none		
	EU1 Installed capacity	See Annex 'Figure 5'	none		
	EU2 Net energy output	See chapter 'Security of Supply', p.49ff and Annex 'Figure 6'	none		
	EU3 Number of residential and commercial customer accounts	See chapter 'Customers', p. 80ff and Annex 'Figure 18'	none		
	EU4 Length of above and underground transmission and distribution lines by regulatory regime	See chapter 'Security of Supply', p. 49ff and Annex 'Figure 8'	none		
	Strategy				
	102-14 Statement from senior decision-maker	See chapter 'Letter to our Stakeholders', page 4ff	none		
	102-15 Key impacts, risks, and opportunities	See chapter 'Opportunities and Risks', page 22ff	none		
	Ethics and integrity				
	102-16 Values, principles, standards, and norms of behaviour	See chapter 'Alperia Presents Itself', page 12-13, page 14ff	none		
	Governance				
	102-18 Governance structure	See chapter 'Alperia Presents Itself', page 12-13, page 14ff	none		
	Stakeholder engagement				
	102-40 List of stakeholder groups	See chapter 'Alperia in Dialogo', p. 35ff	none		
	102-41 Collective bargaining agreements	100% of total employees are covered by collective bargaining agreements.	none		
	102-42 Identifying and selecting stakeholders	See chapter 'Alperia in Dialogo', p. 35ff	none		
	102-43 Approach to stakeholder engagement	See chapter 'Alperia in Dialogo', p. 35ff	none		
	102-44 Key topics and concerns raised	See chapter 'Alperia in Dialogo', p. 35ff	none		
	Reporting practice				
	102-45 Entities included in the consolidated financial statements	See Annex 'Reporting Boundaries', p.171	none		

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part Omitted	Reason	Explanation
	102-46 Defining report content and topic Boundaries	See Annex 'Reporting Boundaries', p.171	none		
	102-47 List of material topics	See Annex 'Reporting Boundaries', p.171	none		
	102-48 Restatements of information	See Annex 'Reporting Boundaries', p.171	none		
	102-49 Changes in reporting	See Annex 'Reporting Boundaries', p.171	none		
	102-50 Reporting period	See Annex 'Reporting Boundaries', p.171	none		
	102-51 Date of most recent report	See Annex 'Reporting Boundaries', p.171	none		
	102-52 Reporting cycle	See Annex 'Reporting Boundaries', p.171	none		
	102-53 Contact point for questions regarding the report	See Annex 'Reporting Boundaries', p.171	none		
	102-54 Claims of reporting in accordance with the GRI Standards	See Annex 'Reporting Boundaries', p.171	none		
	102-55 GRI content index	See Annex 'GRI Content Index', p.141	none		
	102-56 External assurance	See Annex 'Assurance Statement', p.166	none		
<b>Material Topics</b>					
<b>GRI 200 Economic Standard Series</b>					
<b>Economic Performance</b>					
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	See Annex 'Management Approach: Economic Value'; chapter 'Economic Value' p. 41	none		
	103-2 The management approach and its components		none		
	103-3 Evaluation of the management approach		none		
<b>GRI 201: Economic Performance 2016</b>	201-1 Direct economic value generated and distributed	See chapter 'Economic Value' p. 41ff and Annex 'Figure 2,3'	none		
<b>Indirect Economic Impacts</b>					
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	See Annex 'Management Approach: Economic Value'; chapter 'Economic Value' p. 41ff	none		
	103-2 The management approach and its components		none		
	103-3 Evaluation of the management approach		none		
<b>GRI 203: Indirect Economic Impacts 2016</b>	203-1 Infrastructure investments and services supported	See chapter 'Economic Value' p.41ff and Annex 'Figure 4'	none		

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<b>Procurement Practices</b>					
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	See Annex 'Management Approach: Supply Chain Management'; chapter 'Supply Chain Management' p. 61ff	none		
	103-2 The management approach and its components		none		
	103-3 Evaluation of the management approach		none		
<b>GRI 204: Procurement Practices 2016</b>	204-1 Proportion of spending on local suppliers	See chapter 'Supply Chain Management' p. 61ff and Annex 'Figure 12'	none		The organization's geographical definition of 'significant location of operations' is defined as the Province of South Tyrol.
<b>GRI 300 Environmental Standards Series</b>					
<b>Energy</b>					
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	See Annex 'Management Approach: Energy Consumption'; chapter 'Energy Consumption' p. 72ff	none		
	103-2 The management approach and its components		none		
	103-3 Evaluation of the management approach		none		
<b>GRI 302: Energy 2016</b>	302-1 Energy consumption within the organization	See chapter 'Energy Consumption' p. 72ff and Annex 'Figure 16'	none		
<b>Water</b>					
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	See Annex 'Management Approach: Water'; Chapter 'Water' p. 65ff	none		
	103-2 The management approach and its components		none		
	103-3 Evaluation of the management approach		none		
<b>Alperia Own 2017</b>	ALP6 Water released for minimum flow	See chapter 'Water' p. 66ff and Annex 'Figure 15'	none		
	ALP7 Incidents of noncompliance with MVF requirements	See chapter 'Water' p. 65ff and Annex 'Figure 15'	none		
<b>Emissions</b>					
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	See Annex 'Management Approach: Emissions'; chapter 'Emissions' p. 75ff	none		
	103-2 The management approach and its components		none		
	103-3 Evaluation of the management approach		none		
<b>GRI 305: Emissions 2016</b>	305-1 Direct (Scope 1) GHG emissions	See chapter 'Emissions', p.75ff and Annex 'Figure 17'	none		
	305-2 Energy indirect (Scope 2) GHG emissions	See chapter 'Emissions', p.75ff and Annex 'Figure 17'	none		
	305-3 Other indirect (Scope 3) GHG emissions	See chapter 'Emissions', p.75ff and Annex 'Figure 17'	none		

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
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	305-4 GHG emissions intensity	See chapter 'Emissions', p.75ff and Annex 'Figure 17'	none		
	305-5 Reduction of GHG emissions	See chapter 'Emissions', p.75ff	none		
	305-7 Nitrogen oxides (NOX), sulphur oxides (SOX), and other significant air emissions	See chapter 'Emissions', p.75ff	none		
<b>Supplier Environmental Assessment</b>					
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	See Annex 'Management Approach: Supply Chain Management'; chapter 'Supply Chain Management' p. 61ff	none		
	103-2 The management approach and its components		none		
	103-3 Evaluation of the management approach		none		
<b>GRI 308: Supplier Environmental Assessment 2016</b>	308-1 New suppliers that were screened using environmental criteria	See chapter 'Supply Chain Management' p. 61ff and Annex 'Figure 13'	none		
<b>GRI 400 Social Standards Series</b>					
<b>Employment</b>					
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	See Annex 'Management Approach: People Development'; chapter 'People Development' p. 97ff	none		
	103-2 The management approach and its components		none		
	103-3 Evaluation of the management approach		none		
<b>GRI 401: Employment 2016</b>	401-1 New employee hires and employee turnover	See chapter 'People Development', p. 97ff and Annex 'Figure 27'	401-1-a /401-1-b	Not applicable	Split by region: Alperia is a regional company.
	401-3 Parental leave	See Chapter 'Diversity and Equal Opportunity', p. 104 and Annex 'Figure 32'	none		
<b>Occupational Health and Safety</b>					
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	See Annex 'Management Approach: Workplace Health & Safety'; chapter 'Workplace Health & Safety' p. 109ff	none		
	103-2 The management approach and its components		none		
	103-3 Evaluation of the management approach		none		
	403-2 Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	See chapter 'Workplace Health & Safety', p. 109ff and Annex 'Figure 33, 34'			
<b>Training and Education</b>					
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	See Annex 'Management Approach: People Development'; chapter 'People Development' p. 98ff	none		
	103-2 The management approach and its components		none		
	103-3 Evaluation of the management approach		none		

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<b>GRI 404: Training and Education 2016</b>	404-1 Average hours of training per year per employee	See chapter 'People Development', p. 98ff and Annex Figure 28			
	404-3 Percentage of employees receiving regular performance and career development reviews	See chapter 'People Development', p.98ff and Annex Figure 29	none		
<b>Diversity and Equal Opportunity</b>					
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	See Annex 'Management Approach: Diversity and Equal Opportunity'; chapter 'Diversity and Equal Opportunity' p. 104ff	none		
	103-2 The management approach and its components		none		
	103-3 Evaluation of the management approach		none		
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees	See chapter 'Diversity and Equal Opportunity' p. 104ff and Annex 'Figure 30'	none		
	405-2 Ratio of basic salary and remuneration of women to men	See chapter 'Diversity and Equal Opportunity' p. 104ff and Annex 'Figure 31'	none		Significant locations of operations: All our consolidated companies are included.
<b>Human Rights Assessment</b>					
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	See Annex 'Management Approach: Supply Chain Management'; chapter 'Supply Chain Management', 61ff	none		
	103-2 The management approach and its components		none		
	103-3 Evaluation of the management approach		none		
	412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	See chapter 'Supply Chain Management' p.61ff and Annex 'Figure 14'	none		Clause was included in the general terms and conditions as of May 2019. The indicator will be reported as of 2020. Significant contracts are defined as 'contracts', which are managed centrally at group level by procurement and which exceed a value of €100.000.
<b>Supplier Social Assessment</b>					
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its boundary	See Annex 'Management Approach: Supply Chain Management'; chapter 'Supply Chain Management' p.61ff	none		
	103-2 The management approach and its components		none		
	103-3 Evaluation of the management approach		none		
<b>GRI 414: Supplier Social Assessment 2016</b>	14-1 New suppliers that were screened using social criteria	See chapter 'Supply Chain Management' p. 61ff and Annex 'Figure 13'	none		
<b>Marketing and Labelling</b>					

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<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	See Annex 'Management Approach: Marketing and Transparent Communication'; chapter 'Marketing and Transparent Communication' p. 84ff	none		
	103-2 The management approach and its components		none		
	103-3 Evaluation of the management approach		none		
<b>GRI 417: Marketing and Labelling 2016</b>	417-1 Requirements for product and service information and labelling	See chapter 'Marketing and Transparent Communication' p. 84ff	none		Requirements are mainly related to information contained on our invoices.
	417-2 Incidents of non-compliance concerning product and service information and labelling	See chapter 'Marketing and Transparent Communication' p. 84ff and Annex 'Figure 22'	none		
	417-3 Incidents of non-compliance concerning marketing communications	See chapter 'Marketing and Transparent Communication' p. 84ff and Annex 'Figure 23'	none		There were no known incidents in 2019 of non-compliance with voluntary sponsoring and donation codes.
	ALP8 Complaints concerning communication and marketing that is not transparent	See chapter 'Clients' p. 80ff	ALP8	Information unavailable	Currently there is no centralised grievance mechanism in place. We have set a target to implement a centralised grievance mechanism by 2021.
<b>Customer Privacy</b>					
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	See Annex 'Management Approach: Cyber Security'; chapter 'Cyber Security' p. 92ff	none		
	103-2 The management approach and its components		none		
	103-3 Evaluation of the management approach		none		
<b>GRI 418: Customer Privacy 2016</b>	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	See chapter 'Cyber Security' p. 92ff and Annex 'Figure 24, 25'	none		
<b>Availability and Reliability</b>					
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	See Annex 'Management Approach: Security of Supply' and chapter 'Security of Supply', p. 49ff	none		
	103-2 The management approach and its components		none		
	103-3 Evaluation of the management approach		none		
<b>G4 Electric Utilities Sector Disclosures 2013</b>	EU10 Planned capacity against projected electricity demand over the long term, broken down by energy source and regulatory regime	See chapter 'Security of Supply', p.49ff and Annex 'Figure 5'	Split by regulatory regime	Not applicable	Split by regulatory regime is not applicable.
	EU29 Average power outage duration	See chapter 'Security of Supply', p.49ff and Annex 'Figure 9'	none		

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	EU28 Power outage frequency	See chapter 'Security of Supply', p.49ff and Annex 'Figure 9'	none		
	EU30 Average plant availability factor by energy source and by regulatory regime	See chapter 'Security of Supply', p.49ff and Annex 'Figure 10'	Split by regulatory regime	Not applicable	Split by regulatory regime is not applicable.
<b>Customer Satisfaction</b>					
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	See Annex 'Management Approach: Customer Satisfaction' and chapter 'Customer Satisfaction', p. 81ff	none		
	103-2 The management approach and its components		none		
	103-3 Evaluation of the management approach		none		
<b>Alperia Own 2017</b>	ALP1 Monthly average of calls answered - Green Number	See chapter 'Customer Satisfaction', p. 81ff and Annex 'Figure 19'	none		
	ALP2 Customer complaints	See chapter 'Customer Satisfaction', p. 81ff and Annex 'Figure 20'	none		
	ALP3 Customer satisfaction index	See chapter 'Customer Satisfaction', p.81ff Annex 'Figure 21'	ALP3		
<b>Research &amp; Development</b>					
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	See Annex 'Management Approach: Innovation, Research & Development' and chapter 'Innovation, Research & Development', p. 114ff	none		
	103-2 The management approach and its components		none		
	103-3 Evaluation of the management approach		none		
<b>G4 Electric Utilities Sector Disclosures 2013</b>	EU8 Research and development activity and expenditure aimed at providing reliable electricity and promoting sustainable development	See chapter 'Innovation, Research & Development', p. 114ff and Annex 'Figure 35'	none		
<b>Sustainable Products and Services</b>					
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	See Annex 'Management Approach: Sustainable Products and Services' and chapter 'Sustainable Products and Services', p. 122ff	none		
	103-2 The management approach and its components		none		
	103-3 Evaluation of the management approach		none		
<b>G4 Electric Utilities Sector Disclosures 2013 /</b>	EU7/ ALP4 Share of revenues from sustainable products and services	See chapter 'Sustainable Products and Services', p. 122ff and Annex 'Figure 36'	none		



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<b>Alperia Own 2017</b>	ALP5 Description of new business initiatives with sustainable products and services	See chapter 'Sustainable Products and Services', p. 122ff	none		
<b>Disaster/Emergency Planning and Response</b>					
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	See Annex 'Management Approach: Asset Integrity' and chapter 'Asset integrity', p. 58ff	none		
	103-2 The management approach and its components		none		
	103-3 Evaluation of the management approach		none		
<b>G4 Electric Utilities Sector Disclosures 2013</b>	EU21 Disaster/Emergency Planning and Response	See chapter 'Asset Integrity', p. 58ff	none		