



## PRESS RELEASE

### ACEA ADMITTED TO THE COLLABORATIVE COMPLIANCE REGIME BY THE ITALIAN REVENUE AGENCY

**Rome, 7 January 2026** – At the end of 2025, Acea S.p.A. and its 19 subsidiary companies participating in the tax consolidation regime were admitted by the Italian Revenue Agency (Agenzia delle Entrate) to the collaborative compliance regime (known as “cooperative compliance”), a model of transparent and preventive cooperation between the tax authorities and taxpayers, designed for companies with a structured tax risk management and control system. In particular, the cooperative compliance regime allows, among other things, for ongoing dialogue between companies and the Agency, aimed at identifying and addressing potential risk situations in advance, also with the objective of providing certainty regarding the tax choices adopted by companies in the conduct of their business activities.

The admission, effective as of the 2024 tax period and taking into account the Guidelines issued by the Agency in January 2025, represents the first case of group admission pursuant to Article 7, paragraph 1-quater, of Legislative Decree No. 128 of 2015, as introduced by recent regulatory amendments aimed at promoting wider adoption of the regime.

The participation in the collaborative compliance regime is consistent with the institutional profile of the Acea Group and the objectives of the 2024-2028 Business Plan, which strengthens the role of Acea as an infrastructure operator and forms part of the Acea Group’s broader commitment to transparency and dialogue with all institutions. Moreover, the prevention of tax risk contributes to the creation of sustainable value for all stakeholders, in line with the objectives of integrity and legality that guide the Group’s strategy.

Fabrizio Palermo, Chief Executive Officer of Acea, stated: “Admission to the collaborative compliance regime represents a strategic step towards strengthening tax governance and consolidating the relationship of trust with the Tax Authorities. Our Tax Control Framework has been designed to ensure effective and integrated tax risk management and to promote proactive compliance, consistent with our commitments, including with respect to ESG objectives”.

Following the admission measure notified by the Italian Revenue Agency, the Group companies that submitted an application were included in the designated list published on the Agency’s website.

ACEA is one of the main Italian industrial groups listed on the stock exchange since 1999 and specialized in the management and development of networks and services in the water, energy, and environmental sectors. Active for 116 years, the Group is the leading water operator in Italy and the second largest in Europe, and it also operates internationally in Latin America. ACEA aims to strengthen its position as a primary infrastructure operator focused on regulated businesses. ACEA’s people work daily applying sustainability criteria with a forward-looking and strategic approach. The Group creates value for people and communities through its attention to the environment, resources, and local areas.

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