



ANNUAL REPORT 2022



fondazione



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Letter to Stakeholders

The difficulties that emerged during 2022 have intensified the social divide in our country.

Fondazione Snam has set as its mission the advancement of a Just Transition, with an extended meaning that aims not only to prepare communities for the diversification of the economy linked to the long-term energy transition, but also to help mitigate the effects of today's rising cost of living.

Taking the Just Transition as a strategic reference point, Fondazione Snam has reframed the areas of its action in the autumn of 2022. Drawing on the experience gained in its first 5 years, it has simplified its strategic priorities, aligning them with the company's challenges and the differentiating contribution that Snam volunteers can make.

The roadmap is based on three areas: Energy Poverty, Educational Poverty and Food Poverty. Fondazione Snam is committed to large-scale interventions, together with partners who wish to accompany it.

“

**Individually, we are
one drop. Together,
we are an ocean.**

R. Satoro

The 2022 was a year of internal reorganisation: major changes in the governance of the Fondazione were implemented, including the reorganization of the Board of Directors, the appointment of the Supervisory Board to replace the Board of Legal Auditors, and the registration in the Third Sector Register, to express even more significantly the positioning of Fondazione as an organisation in the world of the Third Sector and to foster the processes of relationship, transparency and engagement with our stakeholders.

Keeping this in mind, the Annual Report is a tool that allows us to communicate in a timely and transparent manner our commitment and the results that have been achieved in 2022.

We look forward to continuing to work with you and if we have not yet done so...to start doing it in 2023.

Fondazione Snam Chairman
Monica de Virgiliis

Monica



Note on Methodology

The 2022 is the third year in which Fondazione Snam is producing the Annual Report **to share with its stakeholders the work done and the value generated.** In describing activities and results achieved, it has been paid a particular attention to the accessibility and comprehensibility of the information to ensure the widest level of dissemination.

The reporting methodology adopted follows the guidelines contained in the Decree of the Minister of Labour and Social Policies of 4 July 2019 excluding from the Report only certain information requirements that are not applicable to its activities.

The Annual Report responds to some disclosures of the GRI Standard* and metrics of the People, Planet, Prosperity & Governance (PPPG)* framework, in order to provide **a representation of the social, environmental, and economic value of the activities** and the contribution **to the achievement of the Sustainable Development Goals – SDGs of the United Nations 2030 Agenda.**

* The Global Reporting Initiative (GRI) Standard is the reference framework for sustainability reporting at the international level.

* People, Planet, Prosperity, and Governance is a set of 21 financial and sustainability metrics, promoted in 2020 by the World Economic Forum, to assess the value creation of organisations.

Each section of Fondazione Snam Annual Report refers to national legislation, GRI standards and the PPPG framework.

Regulations Decree of the Minister of Labour and Social Affairs of 4 July 2019	Sections of the Annual Report	People, Planet, Prosperity & Governance	GRI
	Letter to Stakeholders		Series 2 General Disclosure
Methodology adopted	Note on Methodology		
	The Figures for 2022		
General information on the institution	Fondazione Snam for a Just Transition	Governance	400 Series Social Topics
Structure, governance, and administration; Monitoring by the control body; People	The Value of People	People, Prosperity, Governance	400 Series Social Topics
Structure, governance and administration	The Network for Value Creation		Series 2 General Disclosure
	The Context		
Objectives and activities	Acting Against Poverty		
	The Value Created		
	Future Perspectives		
Economic and financial situation	The Economic and Financial Statement	Prosperity	200 Series Economic Topics

The reporting and evaluation process involved the Fondazione's stakeholders through surveys and interviews, reported in the Report anonymously so as to guarantee respect for the participants' privacy, and took into consideration the point of view of people reached by the initiatives, thanks to the

support of the partner organisations. By identifying recurring key words in the answers to the stakeholder questionnaires, it was possible to evaluate the impact of the Fondazione's actions according to the partners.

~ EUR1.2

millions of dedicated
economic resources

The figures for 2022

12

programmes

+ 1,200

Snam people
involved

+ 7,000

people reached

213

realities involved

+ 6,000

hours donated by Snam



ORRA = PINGUPIZZA!

ORRA = SQUADRADELLI

ORRA = GLI

ORRA =

ORRA

ORRA



1

**Fondazione
Snam for a
Just Transition**

1

Fondazione Snam for a Just Transition

Fondazione Snam is a non-profit corporate foundation established in 2017, with the aim of making available to the country the expertise and construction skills developed by Snam, a leading company in the energy infrastructure sector, in more than **eighty years of history**.

In 2022 Fondazione Snam entered the National Register of the Third Sector, acquiring the status of Third Sector entity. The strong orientation towards Just Transition* issues inspires the **organisation's purpose**: to work with the territory and for the territory in support of a Just Transition with particular attention to energy and ecological aspects.

The skills of Snam people who take part in the Fondazione's projects through corporate volunteering activities, helping to broaden the impact of initiatives are among the main elements of value.

The involvement of volunteers enables the network of organisations with which Fondazione Snam works **to develop skills and expertise** and **to spread the values of sustainable development and Just Transition** within the Snam corporate context.

MISSION

Fondazione Snam acts to promote and disseminate innovative, effective, and supportive practices that can promote civil, cultural, and economic development in areas of public interest, connecting the business world and the third sector.

* According to the International Labour Organisation (ILO), a Just Transition means greening the economy in the fairest and most inclusive way possible for all concerned, creating decent employment opportunities and leaving no one behind.



ANAGRAFICA

Name

Fondazione Snam ETS

Tax code

97786900155

Legal Form

Third Sector Organisation

Address and registered office

Piazza Santa Barbara, 7
20097 - San Donato
Milanese (MI)

HOW FONDAZIONE SNAM OPERATES

- ▶ Alignment on geographies correlated with Snam's business, for more efficient use of skills and resources.
- ▶ Partnerships and networking by leveraging the network of entities and organisations.
- ▶ Snam people engagement making know-how and resources available.
- ▶ Awareness of local needs through the development of context studies and research to identify the most critical situations.
- ▶ Significant impact on the social and economic system by developing innovative management models.
- ▶ Ability to attract co-financing, catalysing resources to ensure the lasting development of the activities and social value created by the projects.

SCOPE OF ACTION

Fondazione Snam's activities provide answers to social, environmental, and economic problems, guaranteeing support for fragile people and act in three main areas of action.



Energy Poverty

Helping people to reduce energy consumption and, together with them, promoting the energy upgrading of social buildings.

Educational Poverty

Facing early school leaving and supporting young people's access to the professions of the future by working directly with schools and students.

Food Poverty

Reducing food waste and encourage the most fragile groups to adopt sustainable eating styles.





2

The Value of People



#snamperilsociale



2

The Value of People

STRUCTURE, GOVERNANCE BODIES AND MANAGEMENT

Board of Directors

Monica de Virgiliis

Chairman

Stefano Venier

Board member

Anna Simioni

Board member

Daniela Bernacchi

Board member

Davide Agazzi

Board member

The Board of Directors has all the powers necessary for the extraordinary administration of the Fondazione. In particular the Board of Directors:

- ▶ plans its activities and approves its strategic guidelines, appoints its Chairman from among its members and may appoint one or more Vice-Chairmen;
- ▶ approves the initiatives and projects submitted to it for consideration and evaluates the results of its activities on an annual basis;
- ▶ approves the final yearly financial statements, the provisional financial statements and the annual report, and documents, in the mission report, the secondary and instrumental character of the different activities, identified in compliance with the criteria and limits established by Article 6 of Legislative Decree No. 117 of 3 July 2017;
- ▶ appoints a Director General and may appoint a Deputy Director General;
- ▶ approves amendments to the Fondazione's articles of association and the transformation of the Fondazione;
- ▶ deliberates on the acceptance of donations and testamentary legacies, as well as purchases on other grounds of assets and any other entity susceptible to economic valuation.

Maria Luisa Mosconi

Chairman

Gabriella Chersicla

Lorenzo Pozza

Members

Right after obtaining the status of Third Sector entity, as required by law, Fondazione Snam established the Supervisory Board, which replaced the Board of Auditors. The Supervisory Board is composed of members enrolled in the Register of Auditors and in particular it:

- ▶ monitors compliance with the law and the Articles of Association and compliance with the principles of proper administration;
- ▶ monitors the adequacy of the Fondazione's organisational, administrative, and accounting structure and its actual functioning;
- ▶ monitors compliance with the Fondazione's civic, solidarity and socially useful purposes;
- ▶ certifies that the Annual Report has been drawn up in compliance with ministerial guidelines.

Director General

Marta Luca

The Director General coordinates the organisation and functioning of the Fondazione. In particular she:

- ▶ cares for and promotes relations with third parties, private and public, for the conception, set-up and implementation of initiatives, projects and partnerships aimed at the consistent realisation of the statutory purposes;
- ▶ looks after relations with authorities, institutions, and the media, in accordance to the Chairman
- ▶ takes care of the organisation of the Fondazione's work processes and promotes the adoption of regulations or procedures if deemed necessary;
- ▶ executes, in agreement with the President, the resolutions of the Governing Board;
- ▶ provides the elements for the assessment of results, ensuring reports for the control of the management of assets, disbursements made, expenditure commitments and obligations undertaken by the Fondazione;
- ▶ exercises such further powers and duties as may be delegated by the Board of Directors or the Chairman.

FONDAZIONE SNAM TEAM AND SNAM VOLUNTEERS

Fondazione Snam employs professionals with experience in the corporate, social and start-up worlds who combine multi-disciplinary and multi-sectoral skills.

The team consists of 7 people with social, organisational, technical, communication and economic skills, who are responsible for developing, managing and monitoring the programmes. Ongoing training is a strategic tool for Fondazione Snam to develop the team and improve the working environment. 2022 was a year dedicated to training on health and safety, compliance and diversity and inclusion. People at the Fondazione are flanked by the work of Snam volunteers, professionals who make their time and skills available, increasing the impact of the programmes implemented.

In 2022 the **Employee Engagement** programme continued, involving the staff and the company in Fondazione Snam initiatives in various ways.

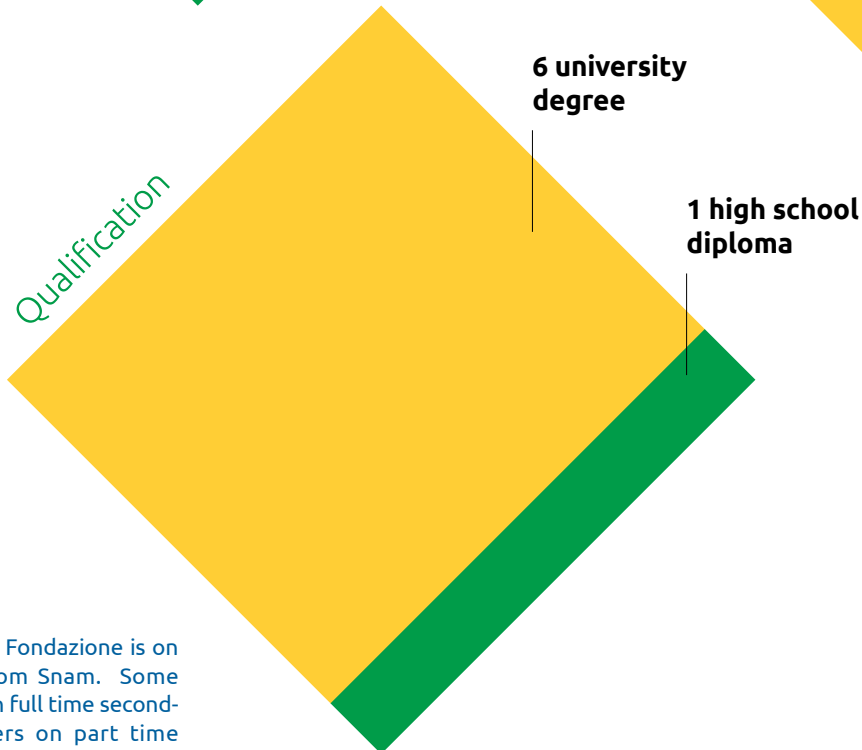
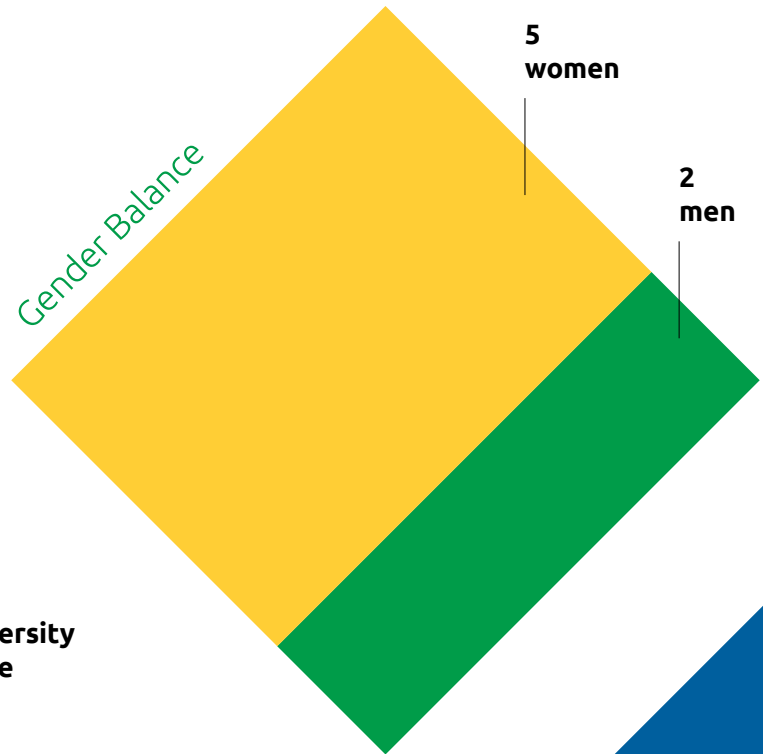
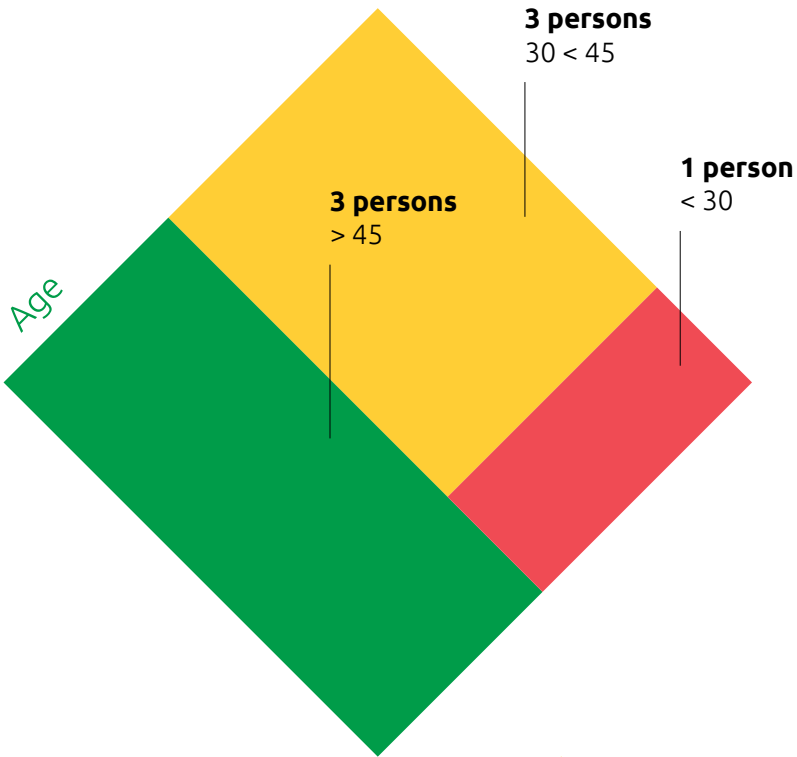
Snam volunteers' figures

1,214
people donated

6,147
hours

61
hours of training
in total

9.4
average training
hours per person



The staff of the Fondazione is on secondment from Snam. Some resources are on full time secondment and others on part time secondment.

▶ Expertise Volunteering.

More than 2,300 hours donated by around 200 volunteers for dedicated online volunteering activities.

- **Capacity building of the Third Sector (e-lab).** Volunteers supported 17 Third Sector organisations, in collaboration with LAMA Società Cooperativa – Impresa Sociale, to support the strengthening of managerial skills, such as finance and business planning, commercial and communication, project management, human resources and organisation.
- **Tutoring for scientific subjects.** 94 girls from lower primary schools were supported in after-school activities to strengthen STEM skills in collaboration with CIAI – Centro Italiano Aiuti all’Infanzia Onlus.

▶ Payroll-giving campaign

In 2022 it focused on the Ukraine emergency. Snam people donated their work hours, later doubled by Fondazione Snam, to support Croce Rossa Italiana and Unicef in facing the effects of the conflict on the population and, in particular, in helping children and war refugees. The campaign collected almost 2,500 hours corresponding to a donation of approximately EUR 62,000, a figure later doubled by the Fondazione.

▶ Insieme per gli altri

Volunteering initiative in presence carried out between 10 and 14 October 2022, on the occasion of World Food Day, open to all employees. In addition, Snam people with **“Volontariato Dove Vuoi Tu”** could choose to dedicate up to 8 hours of volunteering to a Third Sector organisation of their choice.

Remuneration

The amounts of remuneration for governance bodies and the remuneration structure for executive staff are shown below.

Supervisory Board	
Chairman	12,000 €
Board members (2)	10,000 €
Executives <i>On partial secondment to Fondazione Snam</i>	193,834.40 €
Ratio of maximum to minimum gross annual salary for employees <i>The internship resource is not considered in the calculation</i>	2.87

The remuneration system for executives in 2022 consists of fixed remuneration, with possible annual adjustments for merit or growth in role or responsibility, and variable remuneration to enhance professional contribution in the short term, through the award of an annual monetary incentive (AMI). Executives are subject to a claw-back mechanism for the recovery of the variable portion of remuneration that is not due, in the event that it is received on the basis of objectives achieved as a result of wilful or grossly negligent conduct or incorrect data.





3

The Network for Value Creation

3

The Network for Value Creation

Partnerships are key elements for the Fondazione, which over the years has developed a strong network of stakeholders involved in the design, promotion and support of initiatives.

The network consists of different organisations such as institutions, national and international networks, companies and social enterprises, financial institutions, schools, research institutes and universities, incubators, Third Sector organisations and cooperatives.

Relevant stakeholders include national and international networks, co-financing partners and pro bono partners with whom Fondazione Snam shares its expertise and amplifies initiatives.

NATIONAL AND INTERNATIONAL NETWORKS



Acumen is an American non-profit organisation, a pioneer in the field of impact investing, which invests in social enterprises, providing training and management support activities. It has developed the Lean Data Approach for measuring social performance.



Founded in 2003, **Assifero** (National Association of Italian Foundations and Philanthropic Organisations) brings together non-profit entities of a private nature characterised by their disbursement activities to support Third Sector organisations and their projects.



ASVIS (Italian Alliance for Sustainable Development) founded in 2016 to raise awareness in Italian society, economic actors, and institutions of the importance of the 2030 Agenda for Sustainable Development and to mobilise them to achieve the Sustainable Development Goals – SDGs.



Founded in 2004, **EVPA** is a community of organisations active in the field of Venture Philanthropy and social investment across Europe that supports organisations investing with a social purpose, builds connections and fosters exchanges of best practices to produce greater social impact.



Fondazione Italia con il Sociale was established in 2016 as a tool to support the Third Sector in Italy, with the aim of creating a public fund to finance social projects with a focus on youth employment.



The **Robert F. Kennedy Foundation of Italy Onlus** established in 2005, is an association involved in cultural and human rights education projects, particularly in schools, and in the social and labour inclusion of migrants and community support.



Founded in 2016, **Social Impact Agenda** is the reference point in Italy for impact finance, a strategy that goes beyond the profit-maximisation approach and proposes a generative approach, oriented towards meeting the social and environmental needs of people and communities.



Philanthropy Europe Association (Philea) nurtures a diverse and inclusive ecosystem of foundations, philanthropic organisations, and networks in over 30 countries working for the common good. It brings together over 10,000 foundations that seek to improve the lives of people and communities in Europe and around the world.

CO-FINANCING PARTNERS



PARTNERS THAT CONTRIBUTED PRO BONO



NETWORK STRENGTHENING INITIATIVES

Youth in Action

The Youth in Action for Sustainable Development Goals competition, promoted by Fondazione Italiana Accenture ETS and Fondazione Allianz Umanamente, has involved Snam and Fondazione Snam since 2018. The annual competition aims to reward the best project ideas submitted by young people under 30 who are able to contribute to the achievement of the Sustainable Development Goals - SDGs with innovative solutions with a high social impact. In 2022, Fondazione Snam took part in the initiative by proposing the challenge **“La scuola che vorrei”** to build a school model focused on fragile territories, the environment, women’s empowerment, and technology, collecting the candidature of several project ideas.

STAKEHOLDER ENGAGEMENT INITIATIVES

Interviews

The Annual Report 2022 actively involved stakeholders to understand perceptions and expectations regarding the actions of the Fondazione. The engagement process included questionnaires and interviews of the project partners and collected testimonies from project beneficiaries, analyzing perceptions on:

- ▶ Fondazione Snam’s contribution to project implementation.
- ▶ The effects generated by the Fondazione’s programmes.

Surveys

With a response rate of 35%, the views of

28

professionals from

25

organisations including Third Sector organisations, institutions and enterprises were collected.

The respondents participated in the projects as operational partners, promoters, beneficiaries, collaborators, and consultants. The results of the stakeholder questionnaire analyses are reported in chapter 6.

64%
organisations
that have been
collaborating with
Fondazione Snam
for at least two years

Interviews
Testimonies were
collected from

15

people related to

6

initiatives

Specifically,

6

beneficiaries
and

9

partners and
collaborators.





4

The Contest

4

The Contest

Fondazione Snam works to withstand energy, educational and food poverty through its programmes, acting in the contexts analysed below.

ENERGY POVERTY

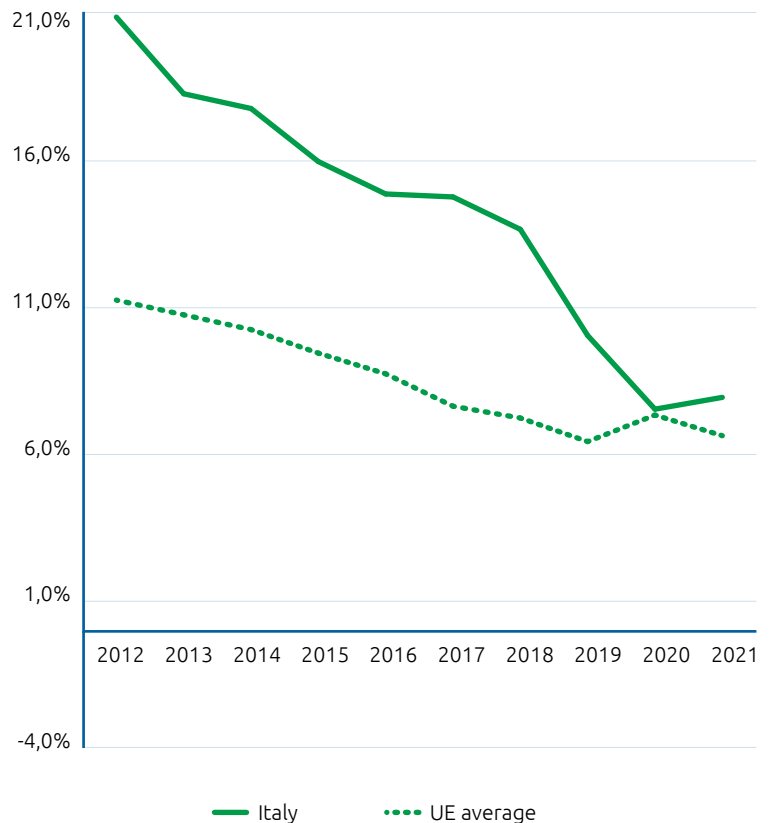
Energy poverty in Italy

The Italian Observatory on Energy Poverty (Osservatorio Italiano sulla Povertà Energetica, OIPE) defines energy poverty as the difficulty of acquiring a minimum basket of energy goods and services or, alternatively, access to energy services that implies a diversion of resources, in terms of expenditure or income, above a normal value¹.

The most affected categories

This phenomenon affects most severely the weakest segments of the population, including children and the elderly. The latter are more susceptible to the health consequences of living in an inadequately heated or air-conditioned home² and, in 2021, 8% of households with dependent children were in energy poverty, 1.4 percentage points above the European average³.

Families with minors in an energy insecure condition



Source: Percentage of households with children reporting that they cannot afford to heat their homes adequately (2012-21), Eurostat

The trend

Since 2017, the percentage of the Italian population in energy poverty has been decreasing, nevertheless 2021 showed an increase of 0.5 percentage points compared to the previous year⁴.

About 2.2 million households live in this condition, 8.5 per cent of the total, 125,000 more than in 2020⁵. The worsening is attributable to a general impoverishment of households, starting in 2020 in conjunction with the COVID-19 pandemic.

The Russian-Ukrainian conflict and the consequent increase in energy prices do not allow to predict an improvement in energy poverty conditions⁶. This scenario is reinforced by the perceptions of citizens who, according to an IPSOS survey in 2022, 72% consider energy poverty to be a major problem for the country, an increase of 19 percentage points over the previous year⁷.

The same survey showed that 42% of respondents express concerns about being able to pay their bills, a sentiment that in 2021 affected only 19% of the sample. The data show that the issue of energy poverty has priority importance in the country, which is why in 2022 Fondazione Snam continued its commitment to projects to combat the phenomenon through actions to improve the efficiency of buildings, educate fragile households, train citizens and forestation. In fact, the presence of trees in urban areas makes it possible to lower the environmental temperature and to reduce the need of air conditioning: it is estimated that green areas save from 20% to 50% of energy, consequently helping to combat the phenomenon of energy poverty⁸.

EDUCATIONAL POVERTY

Educational poverty in Italy

Educational poverty is a multidimensional phenomenon whereby children and adolescents are prevented from learning, experiencing, developing, and freely cultivating their abilities, talents, and aspirations⁹. The effects of educational poverty in terms of the skills of young Italian students are considerable and the 2018 PISA-OECD survey reports that 23% of Italian 15-year-old students do not reach the minimum proficiency levels in reading and 24% in mathematics.¹⁰

School drop-out

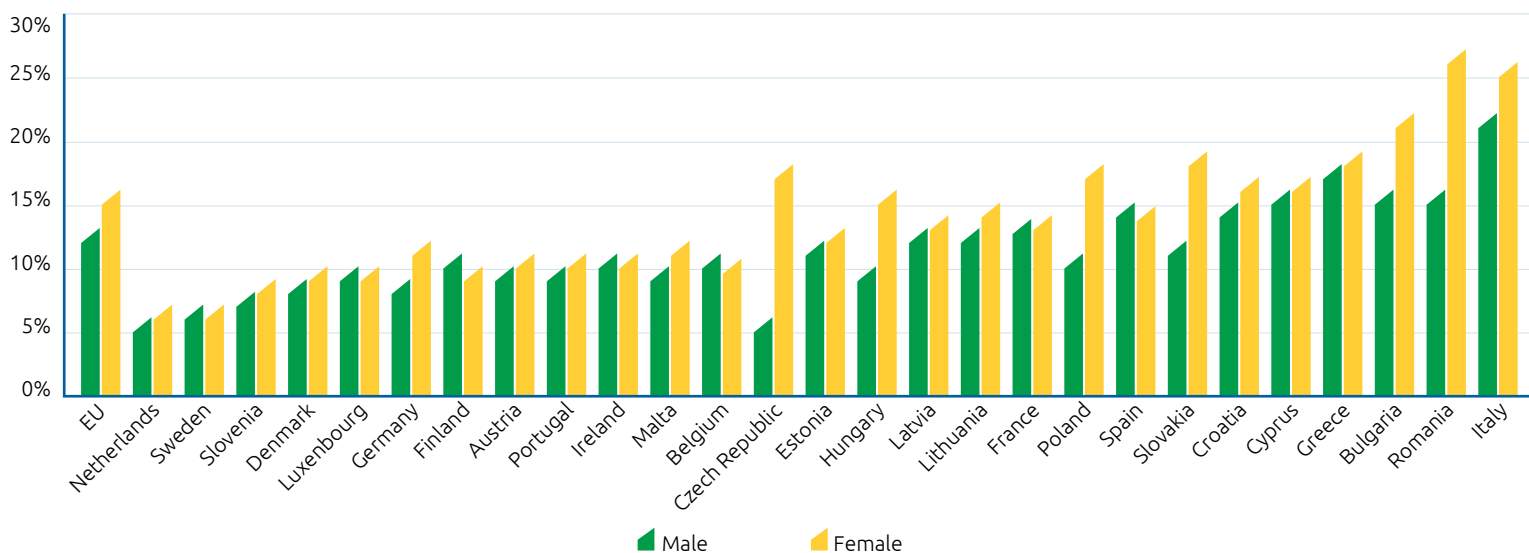
In Italy in 2020, the percentage of young people who reach the age of majority having left school prematurely without a high school diploma stands at 13%. For southern regions, the figure increases by 15%¹¹.

This phenomenon is particularly relevant as young people who have not completed upper secondary education are at greater risk of finding themselves neither employed nor in formal education or training in the future.¹²

The NEET phenomenon

The phenomenon of NEETs – Not Engaged in Education, Employment or Training, young people between the ages of 15 and 29 who are neither employed nor in education or training for prolonged periods of time – is confirmed as a relevant issue on the national scene. Italy has one of the highest NEET rates in the European Union in 2022, particularly among young women whose percentage is typically higher than for men.¹³

NEETs in the European Union

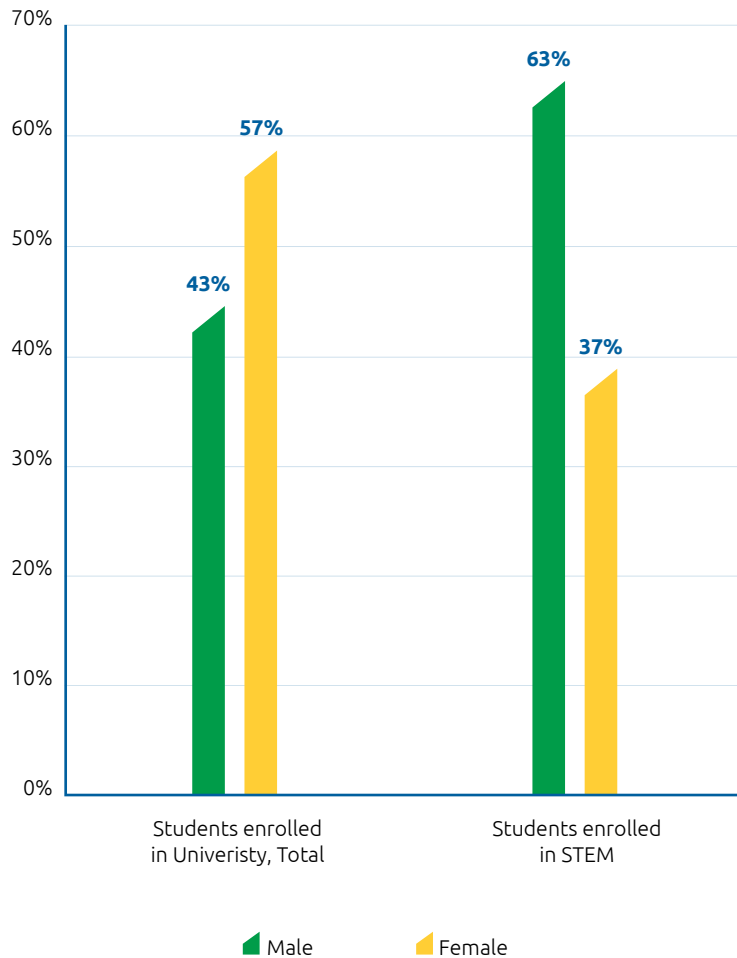


Source: Average percentage of NEETs between 15 and 19 years old. Eurostat, 2022

STEM disciplines and the digital world

As of 2015, the figure for graduates in STEM subjects – Science, Technology, Engineering, Mathematics – is slightly increasing in Italy but is still significantly different from the European average. The gap is especially evident for female students, who represent only 37% of the total number of STEM students even though in absolute terms the female presence in universities is higher.¹⁴

Distribution of university students in Italy by gender



Source: Gender breakdown of total university enrolments and enrolments in STEM courses in the 2020/2021 academic year. Reworking by Observatory Talents Venture on MIUR data.

The phenomenon of digital poverty, associated with the deprivation of learning opportunities through IT devices and tools, is relevant in our country. As a matter of fact, in 2020, 5.3% of families with children said they could not afford to buy a PC, with consequences on children's digital literacy and skills¹⁵.

Italy ranks antepenultimate in Europe for digital skills: only 64% of 16–19-year-olds have these skills, a gap of 19 percentage points from the European average¹⁶.

STEM disciplines and digitalisation are key tools to equip future professionals with skills that are useful for the labour market and functional for a transition to a more sustainable economy. The jobs of the future will require specialised and technically innovative skills related to artificial intelligence, digital world and data analysis, hence the need to bring the new generations closer to STEM subjects and to disseminate digital skills from an early age. The data confirm that educational poverty is a priority issue on the country's agenda, and in 2022 Fondazione Snam has carried out projects to combat the phenomenon, providing boys and girls with the skills and tools to be the protagonists of change towards the Just Transition.

FOOD POVERTY

Food poverty in Italy

The condition of social and economic hardship triggered by the COVID-19 pandemic has contributed to increase the dimension of poverty in Italy, making its effects felt also in terms of food poverty.

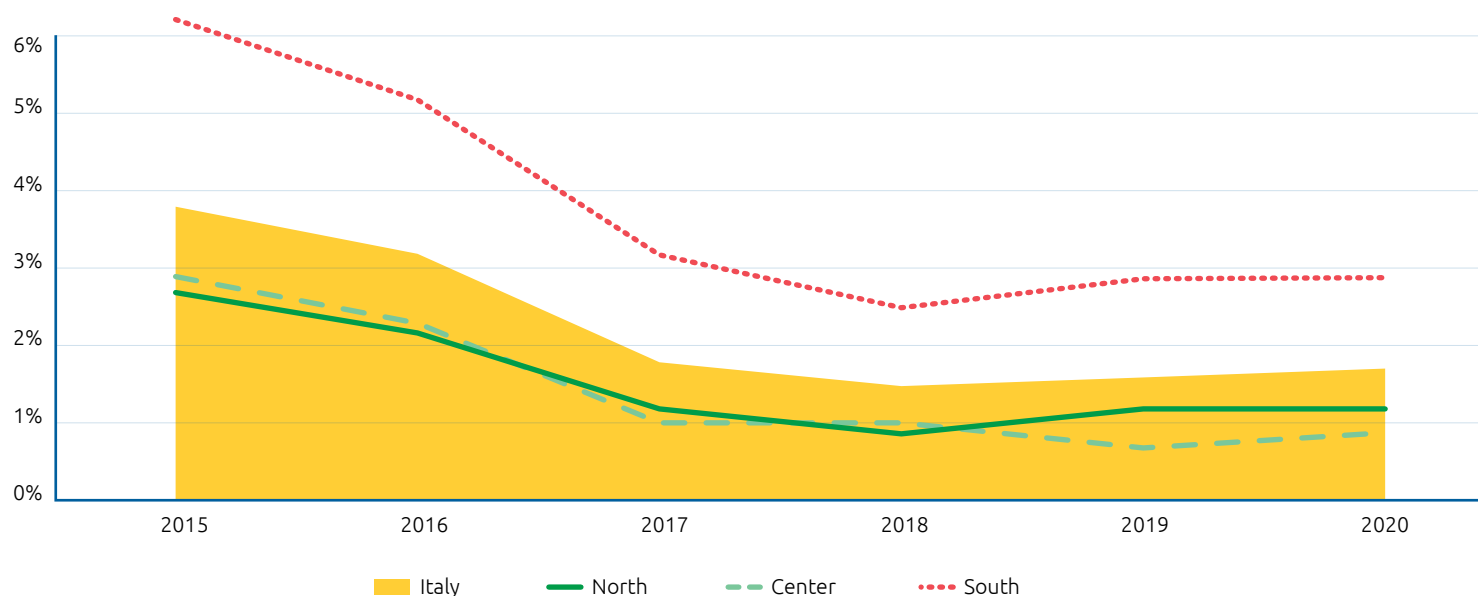
Poverty or food insecurity is a complex and multidimensional concept and is defined as the difficulty for individuals to access safe, nutritious food in sufficient quantity to ensure a healthy and active life in relation to their social context.¹⁷

The trend

In Italy, a reversal of the positive trend that had seen the phenomenon of poverty and food insecurity decrease in previous years is confirmed, with an increase in households with indications of food insecurity around 2019 and 2022, the years of the COVID-19 pandemic.¹⁸

In 2017 in Italy, people at risk of food insecurity are estimated at around 22% of the population, a figure that, however, shows strong variations at regional and local level: it goes from 14.6% in Umbria to 29.6% in Abruzzo, and a higher risk of food poverty is concentrated in peripheral urban centres.¹⁹

Food insecurity in Italy



Source: Percentage of households with signs of food insecurity in Italy, by geographical breakdown. Years 2015-2020. Istat, Eu-Silc Survey 2022

The sustainability of the food production system

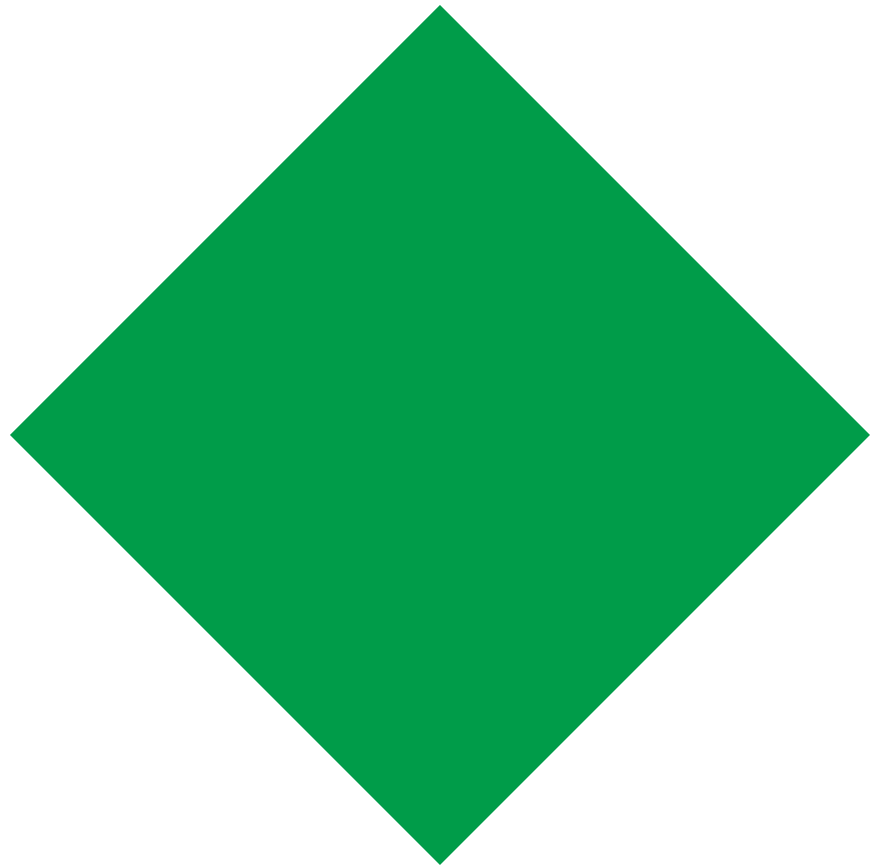
Food poverty is a phenomenon that includes the difficulty or impossibility of accessing a healthy, nutritious, and balanced diet.


In Italy, as of 2020, about 3% of minors will not consume one protein meal a day²⁰ and about 5.4% of the entire population, more than 3,240,000 people, do not have access to an adequate and healthy diet²¹. A healthy diet usually has a higher cost than a low-nutrient diet and is therefore more difficult to access by the more fragile sections of society.

This fact takes on greater significance if we consider that in Italy an average of 31 kg of food per inhabitant is wasted every year.²²

Another indicator of an unsustainable diet is excess weight and childhood obesity. Overweight or obese children in the 3-5 age group are 33.2% in 2020, up by 1.1% from the previous year. Estimates vary significantly at the regional level and peak at 39.1% in Campania.²³

In this context, local food networks, the circular economy, food recovery and proximity distribution emerge as key elements in the fight against food poverty. It is therefore important to develop resilient and sustainable food networks, capable of guaranteeing inclusive access to healthy and nutritious food, also by raising awareness on food and food waste reduction. This is the reason why Fondazione Snam has launched a series of initiatives that deal with this area in 2022.





5

Acting Against Poverty



5

Acting Against Poverty

Fondazione Snam's programmes are based on the principles of social inclusion, safeguarding environmental resources and combating poverty, cornerstones of the Just Transition and principles shared by the international community in promoting an inclusive and sustainable economic development model, in line with the 2030 Agenda.

During 2022, the Fondazione worked on Energy, Education and Food Poverty with 12 programmes that **contributed to 11 of the 17 Sustainable Development Goals – SDGs.**

The description of the initiatives is given according to the area of action in which they act; programmes that respond to more than one area of action are considered cross-cutting.

Energy Poverty



ENERGY POVERTY PROJECT

TARGET

Development of initiatives against energy poverty, to bring this issue to the attention of the community.

In 2021, **4 projects** were selected and supported through the **Energia Inclusiva** call for projects launched with Fondazione Compagnia di San Paolo

▶ **Consumare meno per vivere meglio Scale up**, promoted by ATES Parma, to identify a model for reducing energy consumption of energy-poor households with training and economic support for the replacement of household appliances.

In 2022:

- A citizens' desk was set up in Sissa Trecasali and 8 fragile families were assisted
- Meetings were held with citizens to promote sustainable practices in energy consumption
- Tests of energy consumption monitoring devices were initiated

▶ **Energia Cooperativa e Solidale per i Borghi Montani**, promoted by the Municipality of Rittana (CN), to create development opportunities through the Renewable Energy Community – REC.

In 2022:

- The REC was set up involving families, the municipality, and fragile people in the community
- The citizenship support desk was organised.

Start-up year
2020

Duration 4 years

Geography Italia

People reached
Approximately 900



Fondazione Snam's Contribution
Co-design, coordination and co-financing

Economic support
Approximately 107.000 €



Co-financing partners

Fondazione Compagnia di San Paolo

Realities involved

Ass. Consorzio Cantiere Cuccagna, Comune di Milano, Fondazione Caritas Ambrosiana, Legambiente Circolo di Modena, Legambiente Cagliari, Caritas Diocesana Arcidiocesi di Cagliari, Fondazione Giuseppe Di Vittorio, Comune di Magliano Alpi, Comune di Rittana, Fratello Sole - Energie Solidali Impresa Sociale, Agenzia Territoriale per l'energia e la sostenibilità di Parma, Fondazione Lelio e Lisli Basso, Fondazione Centro Studi Investimenti Sociali - Censis

▶ **Energia per tutti**, promoted by Fondazione Lelio e Lilli Basso with Legambiente Cagliari and Modena, Caritas Cagliari, and Fondazione Giuseppe Di Vittorio, to set up information nodes for fragile households and create policy proposals against energy poverty.

In 2022:

- 300 questionnaires were administered to find out about situations of fragility in Modena and Cagliari
- An analysis of the interviews was carried out to define the characteristics of people at risk of energy poverty and the issues to be addressed in the information nodes.

▶ **Milano inclusiva**, promoted by Fratello Sole with Consorzio Cantiere Cuccagna, Municipality of Milan, Fondazione Caritas Ambrosiana, to create a community model capable of combating energy poverty through the adoption of good practices.

In 2022:

- A working group was set up with local Third Sector organisations to co-design the help desk dedicated to energy poverty
- The customisation of the software to be used to detect energy poverty conditions was completed
- The help desk for citizenship was launched

Fondazione Snam has also adhered to the **Manifesto del Banco dell'Energia** (Energy Bank Manifesto) promoted by Banco dell'Energia and supported by a network of institutions, Third Sector entities and businesses that share common values and are committed to raising public awareness and seeking concrete solutions to the social emergency.

“

In the city of Modena, the project is helping to build a network of cooperation between actors dealing (...) with energy poverty.

Serafina, Project Manager of a partner organisation



ENERGY POVERTY 0

TARGET

Creating a model to support energy upgrading processes of buildings in the poorest neighbourhoods through the involvement of citizenship.

The project was developed together with 6 international partners and **was the winner of a call for proposals from the European Commission's "Programme for the Environment and Climate Action (LIFE)".**

The initiative, with a 36-month duration and a total budget of approximately EUR 1.7 million including European funding and co-financing from partners, is structured around 3 strands of work to develop:

- ▶ Tool to assess the retrofit potential of social housing with prefabricated solutions
- ▶ Social guidelines for engaging the fragile population
- ▶ Programmes for collective purchasing of retrofit solutions for citizens

The Fondazione will be the leader of activities related to the definition of the social guidelines, which include the identification of 3 pilot sites in fragile contexts, the involvement of citizenship, the identification of needs and the development of activities to engage citizens also through digital tools.

Start-up year
2022

Duration 3 years

Geography Italy, France, and the Netherlands

Fondazione Snam's Contribution

Co-design, coordination and co-financing

Economic support

Project financed by LIFE call; the Fondazione's activity will receive funding of approximately EUR 201,000



Co-financing partners

Financed by LIFE call

Realities involved

Municipality of Milano, Greenflex, R2m Solution Srl, Bordeaux Metropole Energies Saeml, Slimrenoveren, Dmm&I

FORESTAMI

TARGET

Supporting the ForestaMi project to increase land resilience to the effects of global warming.

The ForestaMI initiative aims to plant 3 million trees by 2030 in the Metropolitan City of Milan and it's promoted by the Metropolitan City of Milan, the Municipality of Milan, the Lombardy Region, Parco Nord Milano, Parco Agricolo Sud Milano, ERSAF and Fondazione di Comunità di Milano.

Trees contributes to the physical and mental wellbeing of people living in the city, to the cooling of the environment and thus to the reduction of the "heat islands" effect.

In the 2021-2022 season, more than 427,000 trees were planted in the Municipalities of Canegrate, Colturano, Cornaredo, Dresano, Gudo Visconti, Lainate, Noviglio, Pioltello, Sesto San Giovanni, Trezzano Sul Naviglio, Vimodrone and Bresso.

Start-up year
2020

Duration 10 years

Geography Metropolitan City of Milan



Realities involved

Fondo Progetto ForestaMi,
Snam, Arbolia

**Fondazione
Snam's Contribution**
Funding

Economic support
Approximately EUR 53,000

Educational Poverty



SPRINT! LA SCUOLA CON UNA MARCIA IN PIÙ

TARGET

Tackling educational poverty of minors and preventing child distress through an alliance between schools, municipalities, families and Third Sector organisations.

The programme includes the co-design, testing and promotion of an open school model, to be developed with local partners, primary and secondary schools and municipal authorities.

In 2022, the following were realised:

- ▶ Recreational, educational, sports and leisure activities for children and parents through the 4 local summer camps and the final summer camp held in Monza from 2 to 6 September.
- ▶ Activities related to technological innovation and expressive arts, with a focus on theatre and street art, carried out during the school year.
- ▶ Activities to monitor the impact produced by the project through the Lean Data methodology with the collaboration of the project partners. The partners were trained, collaborated in the construction of the questionnaire to be administered to the beneficiaries and participated in the production of the final impact report.

“

I immediately noticed my son improvement in experiencing school in a more mature way, finding more confidence in dealing with social and school life

Antonio, parent of a project participant

Start year
2019

Duration 4 years

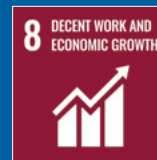
Geography Milano, Brindisi AND Palermo

People reached
Around 700 minors and educators



Fondazione Snam's Contribution
Co-design, coordination, and co-financing

Economic support
Approximately
EUR 129,000



Co-financing partners

Impresa sociale con i Bambini

Realities involved

Istituto Comprensivo Ilaria Alpi, Istituto Sant'Elia, Scuola di Vittorio, Liceo delle Scienze Umane e Linguistico Danilo Dolci, Istituto Majorana, Municipality of Milano, Municipality di Brindisi, Municipality of Palermo, CPIA quartieri Sperone e Brancaccio, Beyond Lampedusa, Spazio Aperto Servizi, Cooperativa Al Revès Cooperativa Sociale Eridano.

LA SCUOLA CHE VORREI

TARGET

Promoting knowledge and skills on the environment, social inclusion, and technological innovation among young people with pathways that include innovative ways of involvement and learning.

The project promotes a sustainable school model by pooling the skills of Snam people.

In 2022, the following were realised:

▶ **Naturalmente a scuola** promoted the psycho-physical development of children by recovering their relationship with the environment and their active participation, and worked in two primary schools in Milan on:

- **Outdoor education**, developing participatory planning for the redevelopment of schoolyards. Inspections were carried out, questionnaires conducted and focus groups organised to gather the views of pupils, teachers, and local administration. An academic publication was produced with Politecnico di Milano and Bicocca University to share the co-design methodology adopted.
- **Children for the Planet kit**, creating innovative teaching tools dedicated to climate change, biodiversity, and urban forestry for students through classroom and outdoor activities and sound experiences.

▶ **Liceo TRED**, a four-year training course on the ecological and digital transition was launched to develop the skills required by the professions of the future.

The Liceo TRED was promoted by ELIS in the six-month term of the Snam presidency and involved 24 schools throughout the country, most of them in central and southern Italy and in areas characterised by socio-economic fragility.

Start year

2021

Duration 2 years

Geography Italy

People reached

About 1,400 minors



Fondazione

Snam's Contribution

5 volunteers involved

44 hours donated

Co-design, coordination, and co-financing

Multiplier effect

Approximately EUR 94,000

Effetto moltiplicatore

EUR 39,000 for the Municipality of Milan, through the Arredi Innovativi 2022 Call for Proposals aimed at primary and secondary schools



Co-financing partners

Agenzia per la Coesione Territoriale e Fondazione Comunità di Milano

Realities involved

Istituto Comprensivo Candia, Istituto Comprensivo Olmi, 3 Istituti Comprensivi di Milano Sud, Consorzio Elis, Politecnico di Milano, Università degli Studi Milano-Bicocca, CIAI - Centro Italiano Aiuti per l'Infanzia, several Third Sector organisations in Bari, Arbolia, Municipality of Bari.

In addition, Fondazione Snam obtained 2 grants from the Agenzia di Coesione Territoriale for:

- ▶ **Educazione in corso**, to face educational poverty through a model open to the territory that strengthens motivation to learn and contributes to inclusive and quality education for girls and boys aged 11-17 at risk of educational poverty.
- ▶ **Prismi**, to combat educational poverty through the activation of Education Centres and guidance services in 3 schools in South Milan.

Finally, a project was launched to offer the students of the schools of the Istituto Comprensivo di Edolo the opportunity to integrate school activities to counter the disadvantaged situation of students in Alta Val Camonica, providing students with new learning opportunities and stimulating their curiosity.

“

I liked being taken into account in the school's choices for the construction of the garden.

A child involved in the project

“

The project *Naturalmente a scuola* allowed teachers to get to know their pupils' wishes, to rethink and redesign their teaching (...) and to get involved by using outdoor spaces that are not always valued enough.”

Marcello, Teacher



CHILDREN
FOR THE
PLANET



RAGAZZE IN PRIMA LINEA

TARGET

Encouraging women and girls to get closer to **STEAM (Science, Technology, Engineering, Arts and Mathematics) professions and disciplines by encouraging them to undertake study paths.**

In 2022:

- ▶ Support and tutoring in the study of **STEM subjects** such as mathematics, geometry, physics, and science for girls in fragile situations continued. The aim is to encourage the entry of women into STEM vocational areas and free young girls from gender stereotypes. The tutoring was carried out by Snam volunteers who supported the girls with digital meetings in the study of these disciplines.
- ▶ A collaboration was initiated with **Accademia Chigiana for women**, for the establishment of 5 scholarships for girls with a history of fragility, aimed at allowing them access to musical training at the Academy. In addition, a visit was made to 15 young people from Milan, Palermo and Brindisi who participated in a dedicated artistic and cultural course to stimulate their access to musical and artistic education.

Start-up year
2021

Duration 3 years

Geography Milano, Siena, Palermo, Bari, Brindisi

People reached
About 120 minors



Fondazione Snam's Contribution
94 volunteers involved

Co-design, coordination, and funding

Economic support
Approximately EUR 75,000



Realities Involved

WeSchool, CIAI - Centro Italiano Aiuti per l'Infanzia, IC Marcello Candia di Milano, IC Pirri 1 e Pirri 2 di Cagliari, IC Capponi di Milano, IC Ceglie Manzoni Lucarelli di Bari, IC Rita Borsellino di Palermo



“

My relationship with STEM subjects has improved. Before tutoring I used to see science subjects as more complicated, now I realise that I just need to have some basics to understand and improve. I have also been able to catch up on subjects I didn't understand in previous years.

Student

“

I combined my passion for science subjects, trying to convey to the girls not only the concepts, but above all the knowledge that STEM subjects are not gendered subjects

Tutor, Snam employee



POVERTÀ EDUCATIVA ROMA

TARGET

Promoting the well-being of students in a fragile context in Rome and preventing the phenomenon of learning loss during school breaks.

The project prevents the onset and development of forms of discomfort and malaise among students and supports the most fragile pupils through ongoing support to foster well-being and the development of cognitive and socio-emotional skills through specific pathways.

In 2022, the following were implemented:

- ▶ Multidisciplinary workshops and psycho-educational activities to enhance emotional, cognitive, and behavioural self-regulation skills and to stimulate children's free expression, participation, and learning.
- ▶ 3 workshop courses related to STEM subjects to work on developing digital skills with programming and design activities and on strengthening class group cohesion, mitigating conflicts, and reinforcing transversal skills.
- ▶ The **ALDO** summer campus, which involved boys and girls between the ages of 5 and 11, aimed to counteract the learning loss during the summer break. The students were involved 5 days a week in group sports activities such as dance, basketball, football, and yoga, in theatre and artistic expression workshops and in activities to care for the green areas in the school yard to stimulate attention to the management of the common good, alternating with moments of free play for the children to experience creativity and imagination.

Start-up year
2022

Duration 16 months

Geography Metropolitan City of Roma

People reached
Around 170



Fondazione Snam's Contribution

Co-design,
coordination,
and funding

Economic support
Approximately EUR 75,000



Realities Involved

Fondazione Mission Bambini, Cooperativa Sociale Antropos Onlus, Associazione YOLK ETS, Scuola primaria Carlo Pisacane dell'Istituto Comprensivo Simonetta Salacone

Food Poverty



IT FAGIOLI CANNELLINI INGREDIENTI: Fagioli, acqua, sale. Da consumarsi preferibilmente entro la data di scadenza. Dopo l'apertura trasferire in un contenitore conservare in frigorifero. Consumare entro 3-4 giorni.

EN WHITE KIDNEY BEANS "CANNELLINI" INGREDIENTS: Beans, water, salt. Best before: see end of can. Once opened, transfer to a non-metallic bowl and keep refrigerated. Consume within 3-4 days.

FR FARCISOTS BLANCS "CANNELLINI" INGREDIENTS: Haricots, eau, sel. À consommer de préférence avant la date indiquée sur la boîte. Conserver au frais après ouverture. Recipient non métallique et consommer dans les 3-4 jours.

VALORI NUTRIZIONALI MEDI PER 100 g /	
TYPICAL NUTRITIONAL VALUES PER 100 g /	
VALEURS NUTRITIONNELLES MOYENNES POUR 100 g	
Energia / Energy / Energie	307 kJ (74 kcal)
Grassi / Fat / Maticres grasses	0,4 g
di cui acidi grassi saturi / of which saturates / dont acides gras saturés	0,1 g
Carboidrati / Carbohydrate / Glucides	32,2 g
di cui zuccheri / of which sugars / dont sucres	0,6 g
Fibre / Fibre / Fibres alimentaires	5,6 g
Proteine / Protein / Protéines	5,3 g
Sale / Salt / Sel	0,8 g

PESO NETTO / NET WEIGHT / POIDS NET 400 g e PESO SOCCOCCATO / DRAINED WEIGHT / POIDS NET ÉGOUTÉ 240 g

WELFARE CHE IMPRESA!

TARGET

Supporting young entrepreneurs and their projects aimed at generating social and employment impact, on social and environmental issues.

Fondazione Snam takes part in the organisation of the annual “Welfare che Impresa!” competition, held in agreement with Fondazione Italiana Accenture, Fondazione Bracco, Fondazione con il Sud, Intesa Sanpaolo, and Fondazione Peppino Vismara. The 2022 edition is dedicated to projects capable of producing local development in the fields of inclusive and community welfare, heritage and landscape regeneration, enhancement of inland areas, environmental sustainability, circular economy, and social agriculture.

In 2022, 12 projects were selected for a **mentorship course** promoted by the co-financing partners. Among these, Fondazione Snam selected a project active in the **fight against food poverty:**

▶ **Hubbuffate** set up to give visibility to the network of agri-food realities that promote circular economy models with the aim of enhancing, through an online platform, social agriculture and farms that provide work placements for disadvantaged people.

“

Welfare, che impresa!! experience was not just a competition, but a moment of training and growth: a great opportunity thanks to the dialogue with mentors, experts and other projects with the aim of generating a positive impact on society

Simona, Director General of a project partner

Start-up year
2018

Duration Annual renewal

Geography Italy

People reached
Around 2,600



Fondazione Snam's Contribution

2 Snam people involved

12 hours donated

Co-design, coordination, co-financing, mentorship support

Economic support

Approximately EUR 39,000



Co-financing partners

Fondazione Italiana Accenture, Intesa Sanpaolo, Fondazione Bracco, Fondazione Peppino Vismara

Realities involved

AICCON, Fondazione Politecnico di Milano, Blueprints For Impact, PoliHub, Techsoup, Fondazione Social Venture Giordano Dell'amore, G-Factor, Nana Bianca, Socialfare, Campania Newsteel, A|CUBE

VOLUNTEERS DAY FOR FIGHTING AGAINST FOOD POVERTY

Insieme per gli altri is the voluntary initiative organised to fight against food poverty, implemented in 2022 as part of Snam's Employee Engagement Initiatives.

During the World Food Day about 280 volunteers joined the initiative in presence in the cities of Milan, Rome, Salerno, Florence, Taranto, Naples and Brindisi, dedicating 4 hours of their working week to initiatives developed in partnership with local organizations such as Pane Quotidiano, Opera San Francesco, Comunità Nuova, Archè Foundation, Recup Association, Banco Alimentare, Caritas Ambrosiana, Associazione La Strada, Comunità Sant'Egidio e Caritas.



Through this activity 8,400 meals were served, over 25,000 food packages distributed and over 7,000 kg of food surpluses recovered.

In 2023, the Snam Foundation also planned the Volunteer Day to be focused on fighting against food poverty.

Cross-cutting programmes



CORVETTO ADOTTAMI

TARGET

The initiative operates in the Corvetto district of Milan together with local partners active in the area and responds to all of the Fondazione's areas of action by dealing with the environmental and social regeneration of the district.

Povert  Energetica, with a view to improving green areas useful for climate resilience, the programme in 2022 covered the following activities.

- ▶ The Tappeto Volante initiative continued: after the regeneration of the pathway linking the school complex in Via Monte Velino with the Emilio Alessandrin Park, in 2022 educational activities were carried out to animate and involve the community with readings and theatre workshops within the pedestrianised space, and preparatory activities to renew the maintenance of the tree-lined parterre in Viale Molise.
- ▶ In the area surrounding the market in Piazza Ferrara, home of **Punto com**, the maintenance of the 9 trees planted in 2021 continued and the watering of pot plants was ensured with the involvement of the local authorities.
- ▶ Research was carried out to investigate the **needs of Corvetto citizens**, also to understand how the project for Snam's new headquarters, which will be built near the neighbourhood, can serve as a lever to promote territorial development, and meet the needs of the community. The research was carried out with the Makno studio and highlighted the potential of carrying out activities on sustainability and ecological transition to offer services and raise awareness in the community.

Start year
2019

Duration 4 years

Geography Milan
Metropolitan City,
Corvetto district

People reached
About 1,300



Fondazione Snam's Contribution

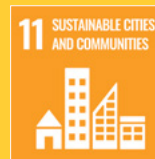
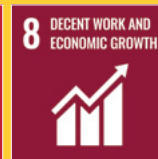
3 Snam people involved

15 hours donated

Co-design, coordination,
financing, and capacity
building

Economic support

Approximately
EUR 161,000



Co-financing partners

Fondazione Cariplo

Realities involved

Istituto Comprensivo Ilaria Alpi, Istituto Sant'Elia, Scuola di Vittorio, Liceo delle Scienze Umane e Linguistico Danilo Dolci, Istituto Majorana, Comune di Milano, Comune di Brindisi, Comune di Palermo, CPIA quartieri Sperone e Brancaccio, Beyond Lampedusa, Spazio Aperto Servizi, Cooperativa Al Rev s Cooperativa Sociale Eridano

Povert  Educativa in the district, the project in 2022 covered the following activities.

- ▶ Scuola – lavoro, the support for the Associazione La Strada project for the social reintegration of NEET young people living in the neighbourhood through skills development paths continued.
- ▶ The support for Fondazione Mus-e Italia ETS activities at the Istituto Candia continued, offering art and recreational workshops to primary school children to enrich the educational proposal involving three fourth and three fifth classes of the Istituto.
- ▶ Support was given to the Cooperativa Martinengo, which helps to combat school dropouts among children by fostering greater awareness of themselves and their abilities. In 2022, the project was launched that helped to intensify relations with families and support the children in their studies.



“

The art workshops held at the Istituto Candia have contributed positively to strengthening the relationships between the children and their social inclusion. Through group games and circus activities, solidarity is created as the proposed activities are inclusive and non-competitive. (...). Since the language of art is universal, it fosters interaction and communication between different cultures.

Stefano, artist project partner

Povert  alimentare, the actions promoted by the project in 2022 concerned:

- ▶ **Food hub**, sorting centre for food surpluses, within the QuB  project, the agreement for the start-up of the Corvetto hub was signed between Fondazione Snam, the Municipality of Milan, Fondazione Cariplo, and Banco Alimentare Lombardia.
- ▶ **Punto Com**, community within the Piazza Ferrara covered market, which provides cooking services, cultural events and cycling activities in synergy with Fondazione Cariplo's Lacitt  intorno programme, participated in several neighbourhood engagement activities during the year in collaboration with Snam volunteers.



TESORI

TARGET

Spreading solidarity practices related to agriculture and food and to the protection and enhancement of the territory, including people with fragility.

The initiative makes unused Snam land available for the realisation of social and regenerative agriculture projects, which are given on a 10-year free loan.

Specifically, in 2022:

- ▶ In Ronco all'Adige, Veneto, the rehabilitation paths of the guests of the Don Girelli Association's facility continued, with pet therapy activities, green maintenance, and cultivation in greenhouses with a total presence on the area of more than 3,000 hours.
- ▶ In the Marche region, in Recanati, cereal cultivation and pasta production activities continued, involving young people with disabilities in the production process.
- ▶ In Sicily, in Messina, more than 300 olive trees and 60 limes and finger limes were planted, thematic workshops were carried out for 2 comprehensive institutes in the city (more than 250 students involved), the testing phase of the production of bioplastics from agricultural and food waste was completed, and composting activities were started using agricultural waste from the land with a view to the circular economy.

“

I was particularly impressed by the young people's curiosity about the urban regeneration actions carried out and the 'other' vision of their neighbourhoods and territories with the hope of being able to work in the near future in a beautiful and welcoming space

Lino, Administrative manager partner institution

Start-up year
2018

Duration 10 years

Geography Ronco all'Adige (VR), Recanati (MC) and Messina

People reached
Approximately 300



Co-financing partners

Fondazione Comunità di Messina and Fondazione con il Sud

Realities involved

Cà di Luna, Associazione don Girelli, Fondazione Horcynus orca, Cooperativa sociale Fuori onda, Cooperativa Sociale Ecos-med Sociale Eridano

Fondazione Snam's Contribution

2 Snam people involved

20 hours donated

Co-design, coordination and co-financing

Economic support

Approximately EUR 20,000

Other projects

This section shows programmes, now in phase out, developed before the revision of Fondazione Snam strategy in 2022.



MOTIVO DONNA

TARGET

Promoting the development of female entrepreneurship and the labour and social inclusion of women in fragile conditions.

This women's textile micro-enterprise project launched in 2021 generates job and income opportunities for women with a fragile past, guaranteeing a professional development path with a good work-life balance.

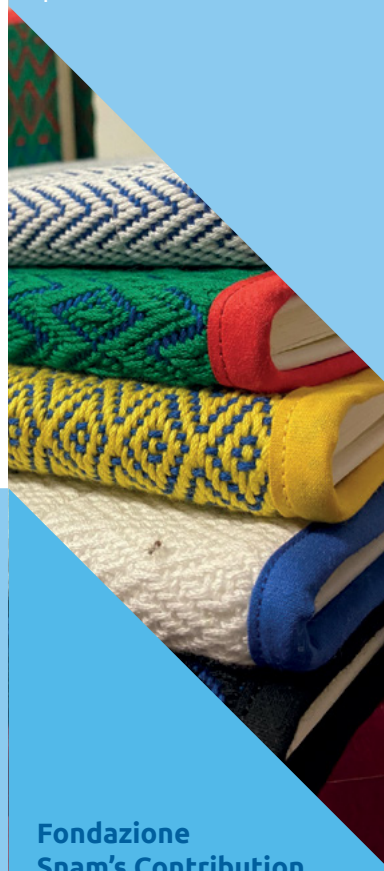
The micro-enterprise was started through the installation of a textile workshop in San Donato Milanese (MI) in premises made available free of charge by Snam and which will host the project for the first three years.

During 2022, activities continued within the workshop and the young women involved benefited from psychological and social support for job placement.

“

One of the weavers of Motivo Donna, a single mother, told us that thanks to this work she feels stronger not only economically, but also psychologically because she has learnt in these first 18 months of work experience to relate to others and to learn to manage her emotions of anger and frustration that previously did not allow her to live peacefully. Thanks to this work she is able to support her 5-year-old son.

President of a partner organisation



Start-up year
2021

Duration 3 years

Geography San Donato
Milanese (MI)

People reached
4

**Fondazione
Snam's Contribution**

6 Snam people involved

96 hours donated

Co-design,
coordination,
and financing

Economic support

Approximately EUR 26,000



Co-financing partners

Istituto Ganassini

Realities involved

Gurizi, Idee Migranti Onlus

CAMMINI

TARGET

Enhancing the national territory and promoting walking routes as tools for connecting and developing the territory where the Snam network is present.

The project involves the construction and improvement of **pilgrim offices in Santa Maria di Leuca and Brindisi**, to offer hospitality to pilgrims travelling along the southern Via Francigena. The offices offer information on the stages and pilgrim reception networks and take care of the maintenance and signposting of the routes.

In 2022, Fondazione Snam financed the purchase of furniture and equipment for the pilgrims' offices. These improvements will lead to a 30% increase in the number of pilgrims in the pilgrims' offices.



Start-up year

2022

Duration

1 year

Geography Santa Maria di Leuca (LE) e Brindisi

Realities involved

APS "Brindisi e le Antiche Strade", Fondazione di partecipazione parco culturale ecclesiale "terre del Capo di Leuca"

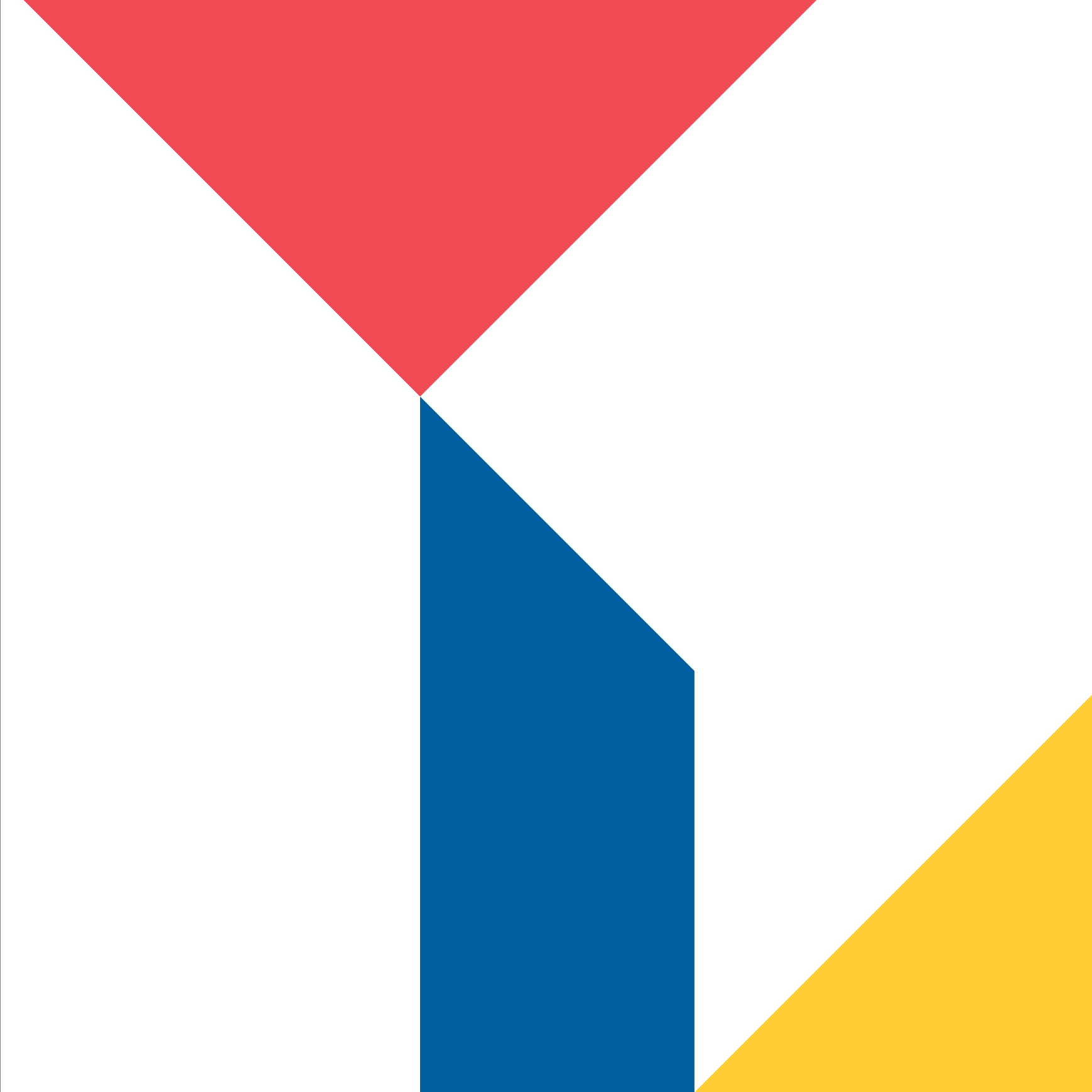
Fondazione Snam's Contribution
Funding

Economic support
Approximately EUR 25,000

6

The value
created





6

The value created

The programmes and actions implemented and supported by Fondazione Snam have positive impact and tangible social value for those directly involved in implementing the initiatives and for the community.

In order to assess the effects generated by Fondazione Snam, data and information were collected both through the administration of questionnaires and interviews and the analysis of testimonies from partners, people directly reached by the projects and Snam volunteers – as described in chapter 3 – and through the Lean Data approach*.

Fondazione Snam contribution

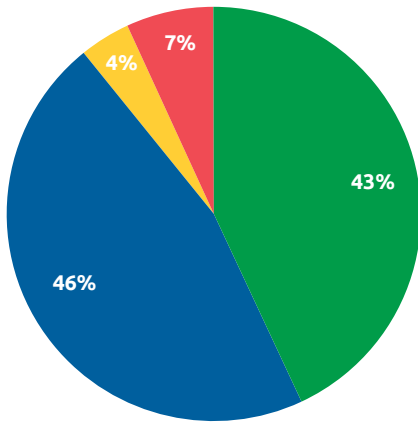
The project partners believe that collaborating with Fondazione Snam has contributed to **building a wider network, having resources with specific skills, and achieving greater organisational effectiveness**. The analyses conducted also reveal Fondazione Snam's ability to encourage the **transfer of skills and know-how** to project partners.

* Methodology for measuring social impact based on speed, repeatability, and comparability of data through the use of interviews, developed by Acumen, an American non-profit organisation and pioneer in the field of impact investing.

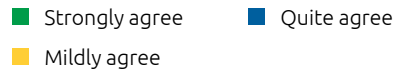
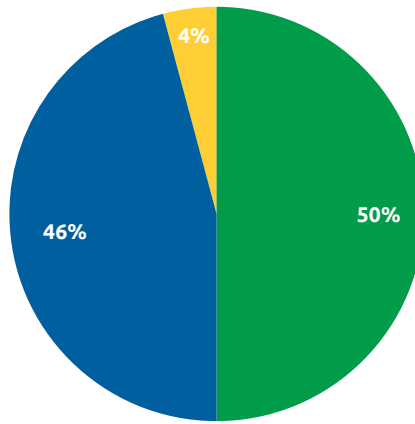
Fondazione Snam's contribution to the project has favoured

68 - 69

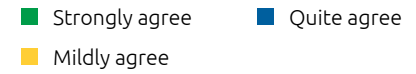
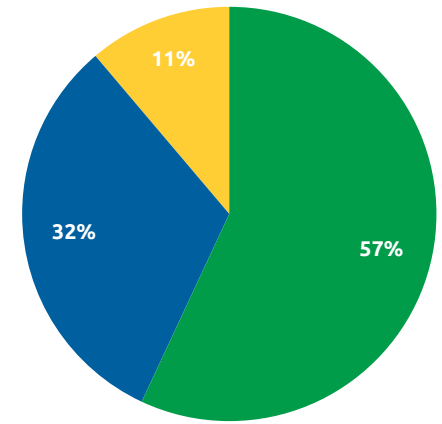
The construction of a wider network of partners



The availability of human resources with specific expertise

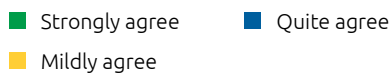
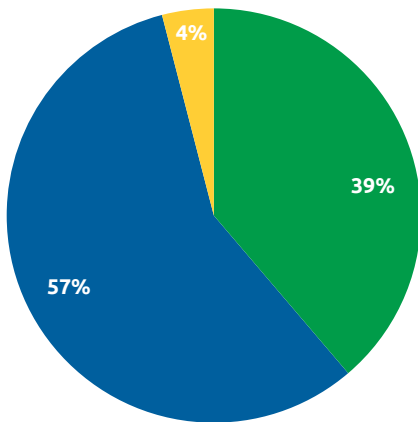


Greater organisational effectiveness for project construction

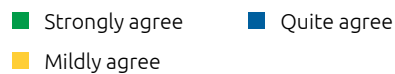
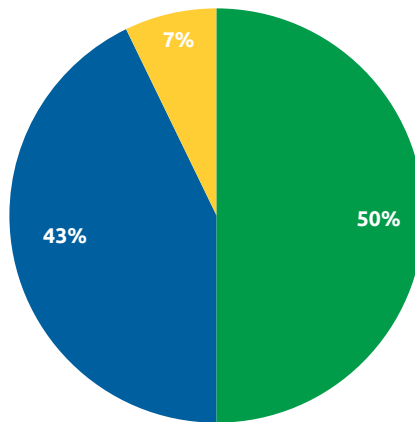


The relationship between your organisation and Fondazione Snam has favoured

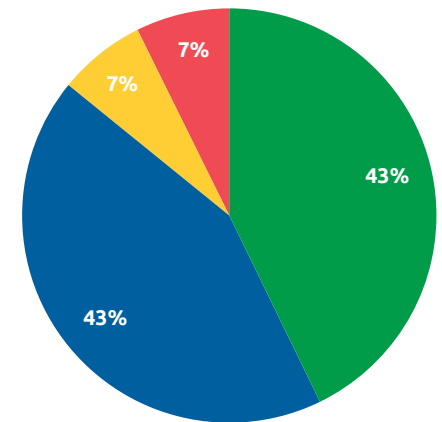
Mutual exchange of knowledge and know-how



Increased effectiveness of your organisation in project development



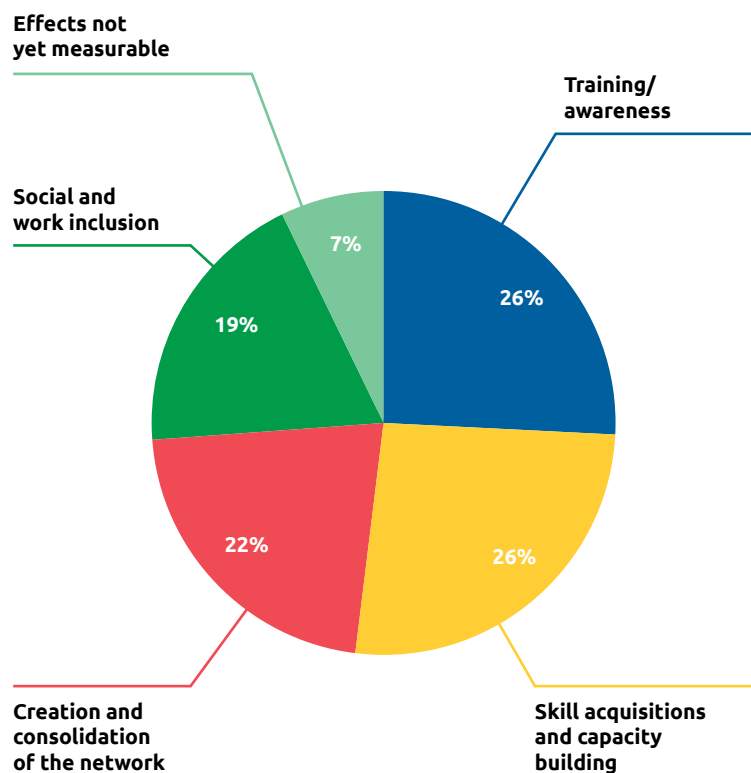
A greater social impact



The value created for the people reached by the projects

The analysis of the data shows how Fondazione Snam's programmes have generated positive value for the people directly reached by the activities. In particular, through the initiatives the beneficiaries have **enriched their skills and strengthened their knowledge**, for example the minors involved in the training programmes, with direct effects on their potential fragility.

Value generated for project beneficiaries



Source: Elaboration results of the questionnaire submitted to Fondazione Snam stakeholders, 2022

The benefits for Snam volunteers

The involvement of Snam people in the Fondazione's projects has a twofold value: making the volunteers' skills available to beneficiaries and project partners and enabling the volunteers themselves to have a personally and professionally meaningful experience and to develop a deeper sense of belonging to the company.

Analysing the data collected from the questionnaires and interviews conducted with volunteers, it emerged that participation in the Fondazione's initiatives generated in 2022:

- ▶ Pride and a sense of belonging towards Snam for its commitment to generating social impact (75% of respondents),
- ▶ Empathy and well-being linked to "feeling useful" for the beneficiaries of the initiatives (52% of respondents),
- ▶ Sensitivity and greater awareness of the issues and poverty that the Fondazione's projects address (72% of respondents).

In the light of their experience, 90 per cent of the employees interviewed intend to continue their involvement in these projects, serving the beneficiaries involved.

The involvement and active participation of the volunteers was also confirmed by the project partners who, in their interviews, highlighted how the volunteers were truly integrated in the project activities, offering maximum support and availability.

“

The volunteers have created relationships, showing themselves available in the service to others. With their presence and friendliness, they collaborated with other volunteers creating a teamwork atmosphere

Suor Marisa, partner organisation

THE IMPACT GENERATED BY THE SPRINT! PROJECT

Impact assessment is a fundamental aspect of understanding the value generated for the community and stakeholders.

For this reason, Fondazione Snam has carried out a first pilot impact assessment analysis using Lean Data methodology on the project “Sprint! La scuola con una marcia in più” project.

For the evaluation, 183 questionnaires were administered to the parents of the children involved in the project; 61% of the responding families had an average income of less than EUR 26,000.

“

All activities were carried out by my son with great interest and participation. Some, like the Street Art workshop, have given him the opportunity to deepen and develop his artistic skills and passions. The free participation in the activities has been fundamental and has favoured our adhesion

Antonio, parent of a child involved in the project

“

I would like to continue participating in the workshops of the project and carrying out career guidance activities, so that it can help me in the difficult choice of my new school path

Marco, child involved in the project

The results show that the project had positive effects on:

- ▶ Improved quality of life (for 81% of respondents),
- ▶ Development of skills and competences thanks to the activities carried out during the campuses (for 94.3% of the respondents),
- ▶ Satisfaction of the children involved (71% of respondents).

Finally, the analysis led to the development of the Net Promoter Score, an index measuring the degree of satisfaction of programme recipients, whose value can range from 0 to 100 (considered very good for scores above 50).

In the case of Sprint, the Net Promoter Score was 64.9, thus showing a high level of satisfaction of the beneficiaries with the initiative in which they were involved.



7

Future Perspectives



7

Future Perspectives

Fondazione Snam intends to increasingly align its presence with Snam's activities to maximise the use of the company's distinctive skills with **the involvement of its people**.

It also wants to continue **consolidating its partner network** to strengthen synergies between existing projects and increase the impact of its activities.

While remaining open to new social needs that may emerge in a rapidly changing world, **Fondazione Snam intends to continue its commitment to the path towards a Just Transition**, responding to both short-term and long-term needs.

Using **digital and non-digital tools**, Fondazione Snam also wants to continue to tackle energy, educational and food poverty through:

- ▶ Supporting the revamping of buildings in vulnerable neighbourhoods and raising awareness to reduce energy consumption of fragile households and the community, paying special attention to those most affected by energy poverty i.e. minors and the elderly;
- ▶ Digital innovation, training of citizens in the Just Transition and the trades of the future and the green economy, targeting students from fragile backgrounds, young NEETs, parents, teachers, educators, and school leaders;
- ▶ The development of food production and distribution systems and healthy and sustainable food habits targeting both farms in fragile and social contexts and type B social cooperatives as well as schools and school communities in fragile contexts and families at risk of food poverty.

Lastly, in order to make increasingly tangible the results achieved by the programmes implemented, Fondazione Snam intends to **strengthen the methodology used to assess the social impact generated** by initiatives to make the goals achieved measurable and concrete.

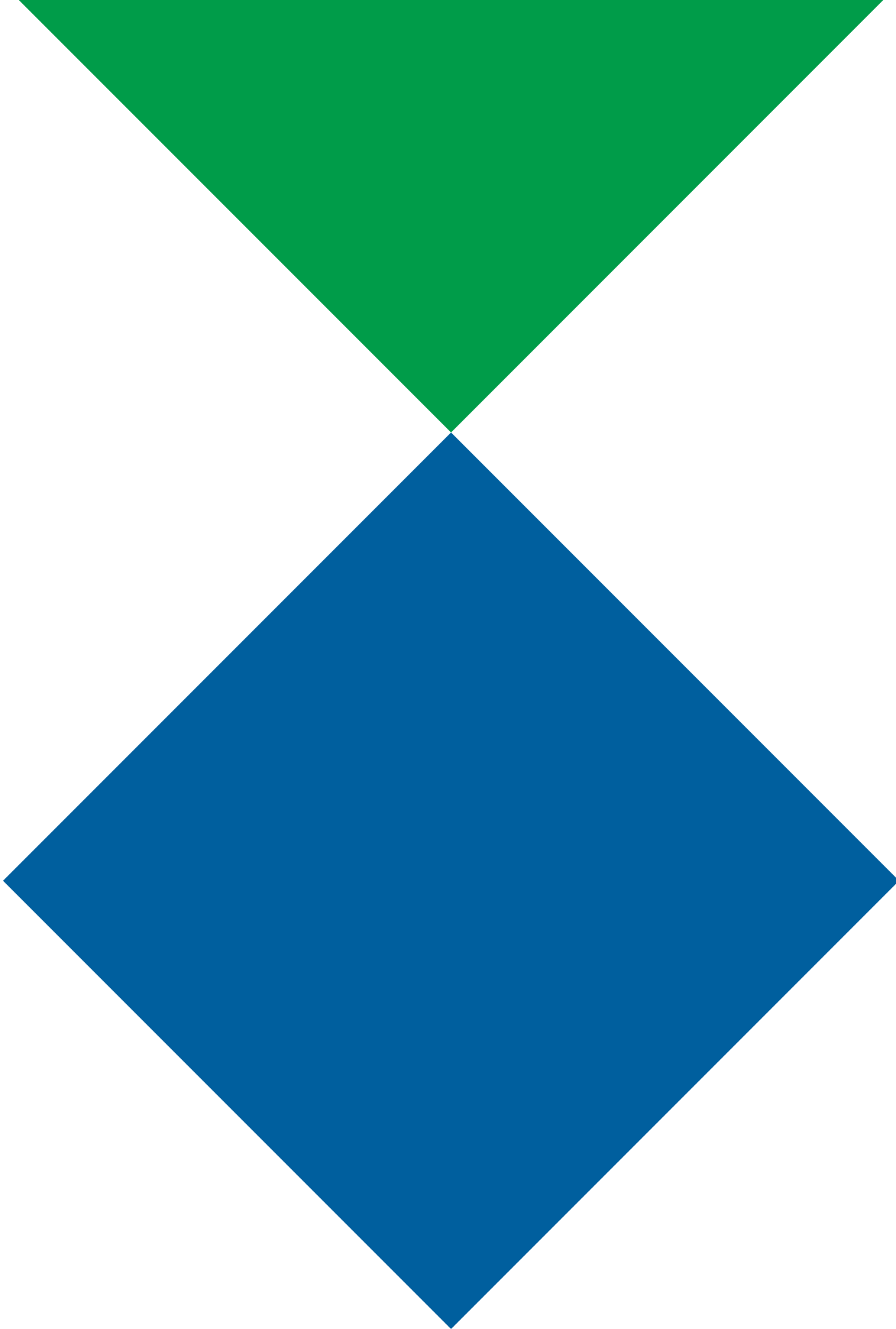


fondazione



8

**Economic
and Financial
Statement**



8

Economic and Financial Statement

FINANCIAL POSITION

BALANCE SHEET (EUR 000)		31.12.2022	31.12.2021
ASSETS	NOTES	TOTAL	TOTAL
A) MEMBERSHIP FEES OR CONTRIBUTIONS STILL DUE		-	-
B) FIXED ASSETS		-	-
C) CURRENT ASSETS		1.334	1.219
- Inventories		-	-
- Receivables		4	29
2) Receivables from members and founders		-	-
<i>within the next financial year</i>			
<i>beyond the next financial year</i>			
9) Tax Receivables		-	25
<i>within the next financial year</i>			25
<i>beyond the next financial year</i>			
12) Other Receivables	1	4	4
<i>within the next financial year</i>		4	4
<i>beyond the next financial year</i>			

- Financial Assets Not Constituting Fixed Assets		-	-
Cash and cash equivalents	2	1.330	1.190
1) Bank and postal deposits		1.330	1.190
D) ACCRUED INCOME AND PREPAID EXPENSES	3	9	1
TOTAL ASSETS		1.343	1.220
LIABILITIES			
A) SHAREHOLDERS' EQUITY		846	396
- Endowment Fund of the Organisation	4	250	250
- Restricted assets		-	-
- Unrestricted Assets	5	596	146
1) Operating Fund (Art. 6 of the Articles of Association)		146	26
2) Previous years' operating result (loss)		-	-
3) Current year's operating result (loss)		450	120
B) PROVISIONS FOR LIABILITIES AND CHARGES		-	-
C) SEVERANCE PAY		-	-
D) PAYABLES		497	824
3) Payables to associates and founders for financing	6	52	360
<i>within the next financial year</i>		52	360
<i>beyond the next financial year</i>			
7) Payables to suppliers	7	90	84
<i>within the next financial year</i>		90	84
<i>beyond the next financial year</i>			
9) Tax payables	8	3	19
10) Payables to social security institutions		-	-
<i>within the next financial year</i>			
<i>beyond the next financial year</i>			
12) Other payables	9	352	361
<i>within the next financial year</i>		352	361
<i>beyond the next financial year</i>			
E) ACCRUALS AND DEFERRED INCOME		-	-
TOTAL LIABILITIES		1.343	1.220

INCOME STATEMENT

MANAGEMENT REPORT (EUR 000)		31.12.2022	31.12.2021
INCOME AND REVENUE	NOTES	TOTAL	TOTAL
A) REVENUES, RENTS AND INCOME FROM ACTIVITIES OF GENERAL INTEREST		2.293	2.024
1) Income from membership fees and founders' contributions		2.247	2.024
6) Contributions from private entities		46	-
B) REVENUES, INCOME AND PROCEEDS FROM OTHER ASSETS		-	-
C) REVENUES, INCOME AND EARNINGS FROM FUNDRAISING ACTIVITIES		-	-
D) REVENUES, INCOME AND EARNINGS FROM FINANCIAL AND CAPITAL ASSETS		-	-
E) GENERAL SUPPORT REVENUES		-	-
TOTAL INCOME AND REVENUE		2.293	2.024
CHARGES AND COSTS			
A) COSTS AND CHARGES FROM GENERAL INTEREST ACTIVITIES		1.577	1.476
1) Raw materials, consumables and goods		-	12
2) Services		584	651
3) Use of third party assets		-	-
7) Sundry operating expenses		993	813
B) COSTS AND CHARGES FROM OTHER ACTIVITIES		-	-
C) COSTS AND CHARGES FROM FUNDRAISING ACTIVITIES		-	-
D) COSTS AND CHARGES FROM FINANCIAL AND CAPITAL ASSETS		-	-
E) GENERAL SUPPORT COSTS AND CHARGES		245	409
1) Raw materials, consumables and goods		-	-
2) Services		245	354
4) Staff		-	-
7) Other charges		-	55
TOTAL CHARGES AND COSTS		1.822	1.885
EARNINGS BEFORE TAX		471	139
TAXES FOR THE FINANCIAL YEAR			
Taxes from previous years		-	-
Current taxes	15	21	19
TOTAL TAXES FOR THE YEAR		21	19
OPERATING RESULT		450	120

During the year, Fondazione Snam did not engage in any kind of commercial activity and did not conduct any public fundraising.

Drafting Criteria

The Financial Statements of the Fondazione have been drafted in compliance with the recognition and measurement rules contained in the national accounting standards OIC, with particular reference to the recently issued accounting standard OIC 35, as well as with the provisions of Article 13 of Legislative Decree No. 117 of 2017 (hereinafter also referred to as the “Third Sector Code”) and those contained in the Decree of the Ministry of Labour and Social Policies of 5 March 2020 (hereinafter also referred to as the “Ministerial Decree”).

OIC 35 regulates the criteria for: (i) The presentation of the financial statements, the management accounts, and the mission report of Third Sector entities (hereinafter also referred to as ETS), with particular regard to their structure and content; and (ii) The recognition and measurement of certain typical cases of Third Sector entities.

OIC 35 has expressly indicated the specificities of ETSs for which the ordinary accounting rules would have provided an accounting representation inappropriate with the non-profit purpose of ETSs and the reference legislation envisaged for their financial statements. On the other hand, for all other transactions for which no specific rules have been envisaged, the ordinary recognition and measurement rules of the OIC accounting standards currently in force apply.

As provided for in the ministerial decree, “the preparation of the financial statements of the entities referred to in Article 13, paragraph 1 of the Third Sector Code complies with the general clauses, the general principles of financial statements and the valuation criteria referred to, respectively, in Articles 2423, 2423-bis and 2426 of the Civil Code and the national accounting principles, insofar as they are compatible with the non-profit nature and the civic and solidarity and socially useful purposes of the Third Sector entities.”

- The Ministerial Decree provides that pursuant to paragraphs 1 and 2 of Article 13 of the Third Sector Code:
- Entities with revenues, income or receipts however denominated of not less than EUR 220,000 must draw up a financial statement in the form of a statement of assets and liabilities, a management statement, and a mission report (using the accrual principle);
- Entities with revenues, income or receipts however denominated below this threshold may prepare a financial statement in the form of a cash flow statement (using the cash principle).

The Financial Statements for the year ended on 31 December 2022, as governed by OIC 35 and pursuant to Article 13, paragraph 1 of the Code of the Third Sector, is therefore made up of the Balance Sheet as at 31 December 2022, the Management Report as at 31 December 2022 with an indication of income and expenses, these Explanatory Notes which set out the principles and criteria for compiling the financial statements, and the Mission Report which illustrates the items in the financial statements in order to ensure adequate reporting on the work of the organisation and the results obtained, with a perspective centred on the pursuit of the institutional mission.

The Ministerial Decree establishes that “The mission report illustrates, on the one hand, the items in the financial statements and, on the other hand, the economic and financial performance of the body and the ways in which it pursues its statutory aims, combining information that the Civil Code places for corporations, separately, in the notes to the financial statements and in the management report.”

The information required by the Ministerial Decree in the mission report is divided into:

- General information;
- Explanation of the financial statement items;
- Explanation of the economic and financial performance of the organisation and the way in which it pursues its purpose under the Articles of Association.

Finally, the Financial Statements are accompanied by the “Report of the Board of Auditors”, the body entrusted with the accounting control and auditing of the financial statements.

Assessment Criteria

The assessment of the items in the financial statements was based on the principles of prudence, in view of the continuity of the business, and accrual, according to which the effect of transactions and other events was recognised in the accounts and attributed to the period to which the transactions refer, and not to the period in which the related cash movements (receipts and payments) materialise.

Following the approach referred to in the scope of application of the new accounting standard OIC 35, it was considered that the only financial statement postulate requiring adjustment was that of business continuity. Considering that Third Sector entities are non-profit organisations and that their activity is not aimed at producing income, but rather at maintaining an economic and financial balance, the aforementioned accounting standard has adapted the postulate of business continuity; in fact, OIC 11 brings the postulate of business continuity back to the company’s ability to produce income.

However, to make this concept applicable to Third Sector entities:

- a. The Board of Directors of the entity in making the going concern assessment shall consider that the business is not intended to generate income; and that
- b. The assessment can be made by producing a budget that demonstrates that the entity has sufficient resources to carry on its business and to meet its obligations in the 12 months following the reporting date.

The accounting standard OIC 35 also states that non-synallagmatic transactions are recognised at fair value.

As is well known, the national OIC accounting standards provide for the fair value recognition only of tangible fixed assets acquired free of charge. For ETSS, it was decided to extend this criterion also to intangible fixed assets and inventories received free of charge. The measurement at fair value of these transactions responds to the relevance they have for Third Sector entities compared to for-profit entities. Limiting the possibility of recognising them at fair value would not provide a true picture of the resources received by the entity to carry out its mission. Therefore, the OIC has decided to extend fair value measurement to all assets received free of charge by the entity.

The standard was published at the beginning of 2022, so it already applied to the financial statements for the year ending 31 December 2021, the same standard also granted the following simplifications:

- a. In order to avoid the charges associated with reclassifying the 2020 financial statements under the new formats, the entity may decide not to present comparative financial statements;
- b. In the case of prospective application, resources from non-synallagmatic transactions received during 2021 may not be recognised at fair value if the fair value had not been measured in the previous year and its estimation is excessively onerous. The entity that makes use of this choice shall disclose it in the mission report.

Fondazione Snam submitted the comparative financial statements as at 31 December 2021 and made use of the option not to recognise non-synallagmatic transactions at fair value because the estimate is too costly. In any case, the impact on the financial statements would not be particularly significant.

Statement of Assets and Liabilities

The valuation criteria for the Statement of Assets and Liabilities items were as follows:

- Tangible assets are stated at historical cost; this item is not applicable to the current situation;
- Cash and cash equivalents are represented by bank account balances and cash on hand and are stated at nominal value;
- Receivables and Payables are recorded at their nominal value;
- Accruals and deferrals are determined on an accrual basis.

Management Report

The assessment criteria for the items in the Statement of Operations were as follows:

- Income and expenses are charged to the income statement on an accrual basis and in accordance with the principle of prudence.

The management report according to the outline of the Ministerial Decree is divided into the following areas:

- Costs and expenses/revenues, income, and revenues from activities in the general interest defined by the Ministerial Decree as “The negative/positive components of income arising from the performance of activities in the general interest referred to in Article 5 of Legislative Decree No. 117 of 2 August 2017, as amended and supplemented, regardless of whether they were carried out in a non-commercial or commercial manner”;
- Costs and charges/revenues, returns and income from miscellaneous activities defined by the Ministerial Decree as “The negative/positive income components arising from the performance of the miscellaneous activities referred to in Article 6 of Legislative Decree No. 117 of 2 August 2017, as amended and supplemented, regardless of whether these

were carried out in a non-commercial or commercial manner”;

- Costs and expenses/revenues, income and revenues from fundraising activities defined by the Ministerial Decree as “The negative/positive income components arising from the performance of the occasional and non-occasional fundraising activities referred to in Article 7 of Legislative Decree No. 117 of 2 August 2017 as amended and supplemented”;
- Costs and expenses/revenues, returns and income from financial and patrimonial activities defined by the Ministerial Decree as “The negative/positive components of income deriving from operations having the nature of financial collection/generation of profits of a financial and patrimonial matrix, primarily related to the management of real estate assets, where such activity is not an activity of general interest within the meaning of Article 5 of Legislative Decree No. 117 of 2 August 2017 and subsequent amendments and additions. Where, on the other hand, it is an activity in the general interest, the income components are attributable in area A of the management accounts”;
- Costs and expenses and income from general support activities are to be considered the positive and negative items of income that do not fall in the other areas.

Revenues are classified in the management report according to the type of activity carried out (e.g., area A, B, C, D, E) and under the most appropriate item (e.g., charitable donations, income from the “5x1000” measure, fundraising, etc.).

Costs and charges are classified in the management report by nature according to the activity of the organisation to which they refer (e.g., area A, B, C, D, E).

According to the Ministerial Decree, a Third Sector entity may present notional costs and income at the bottom of the management report. The draft Ministerial Decree provides that notional costs and income from general interest activities are presented separately from notional costs and income from

other activities. The Ministerial Decree provides that notional costs and income are “Those economic components pertaining to the financial year that are not relevant for accounting purposes, even though they originate from the management of the entity” and that “What is shown in this statement must not have already been included in the management accounts”.

Notional costs and income include, inter alia: i) Notional costs and income relating to volunteers registered in the register pursuant to Article 17, paragraph 1 of the Third Sector Code; ii) Notional costs and income relating to occasional volunteers; and iii) Notional costs and income relating to the provision/receipt of services free of charge (e.g., gratuitous loan of services).

Fiscal Aspects

The Fondazione is subject to the special tax rules provided for non-commercial entities.

The main aspect concerns the non-liability to income tax of the institutional activities carried out by the Fondazione as they are connected to the achievement of social and humanitarian solidarity purposes.

Withholding taxes on interest income from bank deposits are considered as taxable income and cannot therefore be claimed back or offset against other taxes.

With regard to IRAP, the Fondazione is subject to the rate of 3.90% for the financial year 2022. The taxable base for determining the tax is the cost of seconded personnel.

Since it does not carry out its activity in the exercise of a business, art or profession, the Fondazione is not subject to any VAT obligations due to the absence of the aforementioned subjective prerequisite.

Employment information

The Fondazione has no tenured employees.

Statement of Assets and Liabilities

Current assets

1) Other Receivables

Other receivables, amounting to EUR 4,000, relate to the advance of the 2023 membership fee to "Assifero", Italian Association of Foundations and Philanthropic Bodies.

2) Cash and cash equivalents

Cash and cash equivalents, totalling EUR 1,330,000, consisted entirely of balances at Banca Intesa Sanpaolo S.p.A.

3) Accrued income and prepaid expenses

Prepaid expenses, amounting to EUR 9,000, related for EUR 8,000 to deferred dues for the long-term membership (2022-2024) in EUROPEAN VENTURE PHILANTHROPY and to premium advances on policies taken out with Unipolsai Assicurazioni S.p.A. for EUR 1,000.

Shareholders' equity

4) Endowment Fund

The endowment fund is EUR 250,000.

5) Unrestricted Assets

The unrestricted assets of EUR 596,000 consist of the management fund of EUR 146,000 and the result for the period of EUR 450,000.

Payables

6) Payables to members and founders for financing

Payables to Snam S.p.A. amounting to EUR 52,000 consist mainly of charges received, relating to the costs of seconded personnel, the service contract, and other services such as administrative services.

7) Payables to suppliers

Payables to suppliers amounted to EUR 90,000 of which:

- EUR 40,000 for payables to various suppliers mainly for consultancy received;
- EUR 50,000 due to Snam Rete Gas related to the cost of seconded labour.

8) Tax Payables

Taxes Payables, amounting to EUR 3,000, mainly concern the IRAP tax payable for the period.

9) Other Payables

Other payables amounted to EUR 352,000 and related to Corporate Bodies and some project partners:

- EUR 307,000 for allocations related to disbursements to partners within the scope of projects followed by Fondazione Snam;
- EUR 45,000 for allocations and payables related to the emoluments of the members of the Corporate Bodies.

Management report

Income and revenue

10) Income from membership fees and founders' contributions

The item includes the donation made by the Founding Shareholder Snam S.p.A., in the amount of EUR 2,247,000, as per the notarial deed dated 4 April 2022 (No. 46,421 of repertory, No. 15,348 of collection). This amount is as at the date fully collected.

11) Contributions from private entities

The item includes the contribution of EUR 46,000 received from Fondazione Compagnia di San Paolo, as per the collaboration agreement signed between the parties for the organisation in partnership of the call for projects called "Energia Inclusiva – Innovatori per affrontare la povertà energetica" in February 2022.

Charges and costs

Costs and charges from general interest activities

These charges refer to costs incurred by the Fondazione specifically in carrying out its statutory activities.

12) Services

The item amounted to EUR 584,000, of which EUR 409,000 resulted from the recharging of some services through Snam Service Contract and the reclassification of internal costs based on the actual commitment on various project activities and EUR 175,000 from external costs and consulting activities activated by Fondazione Snam.

Costs for services are broken down as follows:

- EUR 120,000 for "Other Typical Activities" by which we identify specific Fondazione Snam's activities (such as strategic positioning and drafting of the Social Report) and reclassifications of internal costs based on actual engagement on these activities;

- EUR 114,000 for the "Employee Engagement" initiative;
- EUR 98,000 for the "World Wellbeing Movement" initiative;
- EUR 87,000 for the "La Scuola che Vorrei" initiative;
- EUR 51,000 for "Preliminary Activities" by which we identify services for preparatory activities for the start-up of new projects;
- EUR 27,000 for the "Corvetto Adottami" initiative;
- EUR 22,000 for the "Povertà Energetica" initiative;
- EUR 17,000 for the "Con I bambini: SPRINT!" initiative;
- EUR 12,000 for the initiative "Povertà Educativa Roma";
- EUR 12,000 for the "Ragazze in prima linea" initiative;
- EUR 8,000 for the "Welfare che Impresa" initiative (EUR 5,000 for the VI edition 2022 and EUR 3,000 for the V edition 2021);
- EUR 5,000 for the "Energy Poverty" initiative;
- EUR 5,000 for the "Tesori" initiative;
- EUR 4,000 for the "Motivo Donna" initiative;
- EUR 1,000 for the "Forestami" initiative;
- EUR 1,000 for the "Fondazione Italia Sociale" initiative.

13) Other operating expenses

The item amounts to EUR 993,000 and mainly concerns disbursements on projects:

- EUR 161,000 disbursed as part of the "Corvetto Adottami" initiative for various activities such as the social reintegration of NEET youth with La Strada Cooperativa Sociale ("La scuola bottega"), the creation of art, music, and expressive workshops in the Candia IC;
- EUR 157,000 disbursed under the "Employee Engagement" initiative for corporate volunteering initiatives and matching of Payroll Giving campaigns;

- EUR 119,000 disbursed as part of the co-financing with “L’Impresa Sociale Con i Bambini” of the project “SPRINT! La scuola con una marcia in più”.
- EUR 107,000 disbursed as part of the “Povertà Energetica” initiative for the disbursement of prizes to the winning projects of the “Energia Inclusiva” competition;
- EUR 75,000 disbursed under the “Povertà Educativa Roma” initiative to combat educational poverty in fragile districts of Rome.
- EUR 75,000 disbursed as part of the “Ragazze in Prima Linea” initiative for tutoring activities involving corporate volunteers;
- EUR 53,000 disbursed as part of ForestaMi to support the fund for the reforestation project in the Milan metropolitan area;
- EUR 50,000 disbursed to “Fondazione Italia Sociale”
- EUR 47,000 for “Other Typical Activities” related to the Fondazione’s networking;
- EUR 39,000 disbursed under “Welfare che Impresa” (EUR 31,000 for the VI edition 2022 and EUR 8,000 for the V edition 2021);
- EUR 39,000 disbursed under the initiative “La Scuola che Vorrei” for initiatives to combat educational poverty;
- EUR 26,000 disbursed under the “Motivo Donna” programme;
- EUR 25,000 for the “Cammini” initiative to support the offices of pilgrims along the southern Via Francigena;
- EUR 20,000 for the “Tesori” initiative for the conclusion of activities on the ground in Messina.

General support costs and charges

General support costs and charges in the amount of EUR 245,000 refer to charges incurred in carrying out the Fondazione’s institutional, management and leadership activities.

14) Services

The item amounted to EUR 245,000 and consisted mainly of the following:

- EUR 207,000 arising from part of internal costs, defined on the basis of actual commitment on general activities;
- EUR 36,000 arising from fees for emoluments to members of the board of auditors and legal expenses;
- EUR 2,000 for insurance and banking expenses.

Taxes

15) Current taxes

As at 31 December 2022, current IRAP taxes of EUR 21,000 were recognized.

The **operating income** as at 31 December 2022 is positive in the amount of EUR 450,000.

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Relazione dell'Organo di Controllo al Bilancio sociale al 31 dicembre 2022

Signori Consiglieri,

con la presente relazione ("Relazione"), l'Organo di Controllo ("OdC") riferisce al Consiglio di Amministrazione della Fondazione Snam ETS ("Fondazione") la rendicontazione dell'attività di monitoraggio e dei suoi esiti sul Bilancio sociale al 31 dicembre 2022 ("Bilancio sociale").

L'attività dell'OdC è stata svolta conformemente alle norme di legge vigenti e ispirata alle "Norme di comportamento dell'organo di controllo degli enti del Terzo settore" emanate dal Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili.

I. Premessa

Si rammenta che il Consiglio di Amministrazione della Fondazione in occasione della riunione del 10 novembre 2022 ha, tra l'altro, deliberato l'adozione del nuovo Statuto finalizzato all'iscrizione della Fondazione nel Registro Unico Nazionale del Terzo Settore. La citata iscrizione si è perfezionata il 29 dicembre 2022.

Nel medesimo contesto all'OdC è stata confermata l'attribuzione relativa alla revisione legale e sono state attribuite allo stesso anche le funzioni di controllo di gestione.

II. Rendicontazione dell'attività di monitoraggio e dei suoi esiti

Ai sensi dell'art. 30, comma 7 del Decreto Legislativo 3 luglio 2017 n. 117 ("Codice del Terzo Settore"), l'OdC ha svolto nel corso dell'esercizio 2022 l'attività di monitoraggio dell'osservanza delle finalità civiche, solidaristiche e di utilità sociale da parte della Fondazione, con particolare riguardo alle disposizioni di cui agli artt. 5, 6, 7 e 8 dello stesso Codice del Terzo Settore.

Tale monitoraggio, eseguito compatibilmente con il quadro normativo attuale, ha avuto ad oggetto, in particolare:

- la verifica dell'esercizio in via esclusiva o principale di una o più attività di interesse generale di cui all'art. 5, comma 1, del Codice del Terzo Settore per finalità civiche, solidaristiche e di utilità sociale, in conformità con le norme particolari che ne disciplinano l'esercizio, ed, eventualmente, di attività diverse da quelle indicate nell'art. 5, comma 1, del Codice del Terzo Settore, purché nei limiti delle previsioni statutarie e in base a criteri di secondarietà e strumentalità stabiliti con Decreto del Ministero del Lavoro e delle Politiche Sociali del 19 maggio 2021 n. 107;
- il perseguimento dell'assenza dello scopo di lucro, attraverso la destinazione del patrimonio, comprensivo di tutte le sue componenti (ricavi, rendite, proventi, entrate comunque denominate) per lo svolgimento dell'attività statutaria; l'osservanza del divieto di distribuzione anche indiretta di utili, avanzi di gestione, fondi e riserve a fondatori, amministratori ed altri componenti degli organi della Fondazione, tenendo conto degli indici di cui all'art. 8, co. 3, lett. da a) a e), del Codice del Terzo Settore.

III. Attestazione di conformità del Bilancio sociale alle Linee guida di cui al decreto 4 luglio 2019 del Ministero del Lavoro e delle Politiche Sociali

Al sensi dell'art. 30, co. 7, del Codice del Terzo Settore, l'OdC ha svolto nel corso dell'esercizio 2022 l'attività di verifica della conformità del Bilancio sociale, predisposto dalla Fondazione, alle Linee guida per la redazione del Bilancio sociale degli enti del Terzo settore, emanate dal Ministero del Lavoro e delle Politiche Sociali con Decreto del 4 luglio 2019, secondo quanto previsto dall'art. 14 del Codice del Terzo Settore ("Linee guida").

Ferma restando la responsabilità dell'organo di amministrazione per la predisposizione del Bilancio sociale secondo le modalità e le tempistiche previste nelle norme che ne disciplinano la redazione, l'OdC ha la responsabilità di attestare, come previsto dall'ordinamento, la conformità del Bilancio sociale alle Linee guida del Ministero del Lavoro e delle Politiche Sociali.

Si ricorda che all'OdC compete inoltre di rilevare se il contenuto del Bilancio sociale risulti manifestamente incoerente con i dati riportati nel bilancio d'esercizio e/o con le informazioni e i dati in suo possesso.

A tale fine, l'OdC ha verificato che le informazioni contenute nel Bilancio sociale rappresentino fedelmente l'attività svolta dalla Fondazione e che siano coerenti con le richieste informative previste dalle Linee guida ministeriali di riferimento.

L'OdC ha verificato anche i seguenti aspetti:

- conformità della struttura del Bilancio sociale rispetto all'articolazione per sezioni di cui al paragrafo 6 delle Linee guida;
- presenza nel Bilancio sociale delle informazioni di cui alle specifiche sotto-sezioni esplicitamente previste al paragrafo 6 delle Linee guida, salvo adeguata illustrazione delle ragioni che abbiano portato alla mancata esposizione di specifiche informazioni;
- rispetto dei principi di redazione del Bilancio sociale di cui al paragrafo 5 delle Linee guida, tra i quali i principi di rilevanza e di completezza che possono comportare la necessità di integrare le informazioni richieste esplicitamente dalle linee guida.

Sulla base del lavoro svolto si attesta che il Bilancio sociale della Fondazione è stato redatto, in tutti gli aspetti significativi, in conformità alle previsioni delle Linee guida di cui al Decreto del Ministero del Lavoro e delle Politiche Sociali del 4 luglio 2019.

Milano, 6 aprile 2023

L'Organo di Controllo della Fondazione Snam ETS

Dott.ssa Maria Luisa Mosconi (Presidente)



Dott.ssa Gabriella Chersicla



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