

THE ITALGAS GROUP POLICY FOR HEALTH AND SAFETY, THE ENVIRONMENT, QUALITY AND ENERGY (HSEQE Policy)

Italgas Group (hereinafter “the Group”) is the European leader in gas distribution and also active in the integrated water sector and energy efficiency services.

Aware of its significant role in the market and its contribution to economic growth and the well-being of its employees, partners and the communities where it operates, the Group has established a shared value system, reflecting the Group’s ethical culture and inspiring its strategies and activity management.

The Group has adhered to the *United Nations Global Compact*, representing fundamental principles such as pursuing a sustainable global economy, respect for human and labor rights, protecting the environment and fighting corruption - and to the *Oil and gas Methane Partnership 2.0 (OGMP 2.0)*.

In pursuing its corporate goals, the Group prioritizes the following strategic areas: protection of occupational health and safety, fostering a culture of quality, safeguarding the environment, biodiversity and public safety, enhancing people and promoting sustainable energy management, assessing risks and opportunities and maintaining continuous, constructive dialogue with all stakeholders.

In this context the Group promotes the adoption of integrated management systems across all Group Companies (including Enaon and its subsidiaries) covering quality, occupational health and safety, environment and energy, in compliance with the applicable at any time laws, the national collective labor agreement and the relevant international standards.

Enaon’s and its subsidiaries’ activities and conduct, in line with the Group policy, are based on the following guidelines:

- compliance with the applicable at any time laws, regulations and requirements, guaranteeing their control and disclosure, monitoring, controlling and spreading a culture of legality and compliance with the organization, management and control model adopted by the Group pursuant to Legislative Decree 231/2001 (so called Model 231)¹, the Code of Ethics, Corporate Governance Code and national and international best practices;
- the commitment to continuously improving its impact and its environmental, energy and health and safety performance, also through the involvement and active participation of employees, their representatives and contractors;
- the pursuit of continuous improvement of the integrated management system, service quality of both Enaon and its subsidiaries and partners, along the entire value chain, for works carried out and facilities managed, including the management of

¹ Model 231 is not applicable in Greece. Enaon has adopted normative documents (e.g. Antitrust & Anti-corruption Compliance Standards and Whistleblowing Procedure) which are coherent to the Italgas Group principles, amended accordingly in order to be fully compliant with the relevant Greek legislation.

logistics and service distribution, with the aim of increasing customer's satisfaction and that of other parties involved, also through the effective and efficient claim resolution processes;

- promoting interaction with stakeholders, by identifying appropriate measures to increase their involvement and awareness for the issues of this policy, through exchange, dialogue, participation and engagement within the territory, contributing to the collective well-being and developing strategies and objectives that consider their needs for the creation of shared values;
- the monitoring and transparent communication of the Group's business performance to all its stakeholders;
- eliminating hazards and reducing risks, through the definition of priorities and actions plans for the improvement of health and safety performance, the provision of healthy, safe workplaces, the identification and adoption of effective measures to prevent accidents and occupational illnesses, the prompt and efficient emergency management, the safeguard of the safety of third parties interacting with its activities, the fostering of a safety culture among all employees and business partners with the ultimate goal of achieving zero workplace accidents;
- the assessment of environmental protection aspects and the responsible management of the significant environmental impacts associated with its activities, pursuing the protection and care of the natural environment and combating climate change, preventing deforestation, ensuring ecosystem restoration and maintaining biodiversity balance, based on the principles of pollution prevention and emissions reduction, in line with the international standards;
- the sustainable management of its assets with the aim of contributing to the fight against climate change by reducing greenhouse gas emissions;
- the sustainable management of natural resources and the efficient use of the energy required for business activities, reducing consumption, rationalizing end use and promoting the procurement of energy-efficient products and services;
- the planning and promotion of actions, including cooperation across the value chain, to enhance material and water resource efficiency, also with focus on the use of "critical materials and rare earths" in line with the European Commission's Raw Materials Information System (RMIS (<https://rmis.jrc.ec.europa.eu/>));
- the reduction of waste produced and the promotion, where possible, of its recovery, and recycle, in line with the Waste Hierarchy² criteria, as well as the efficient and responsible use of water in carrying out business activities;
- the enhancement of its people by fostering working conditions that promote inclusion, participation, listening and awareness, the development of skills,

² The European Union defines the Waste Hierarchy as a priority order for waste prevention and management, aimed at minimizing the impacts associated with waste production and management while increasing resource efficiency. The hierarchy is structured into five levels of waste prevention and management, arranged in priority order: waste prevention, preparation for reuse, recycling, other forms of recovery and resource recovery, and disposal. For more information on the structure of the Waste Hierarchy, please refer to the Waste Framework Directive website (Waste_Framework_Directive).

guaranteeing training and encouraging personal responsibility, promoting teamwork, creativity, technological and organizational innovation, Group identity and occupational well-being;

- the training of our people to ensure awareness of this policy and the impact of their work activities on the environment, energy consumption and occupational health and safety;
- the promotion of innovation, technological development and digitization according to sustainable principles and with minimal environmental impact;
- the identification and evaluation of actions required to manage risks and seize opportunities, arising from the business activities, analyzing changes in the operating context to maximize positive effects and prevent or mitigate unwanted ones;
- the development of a culture of planning and design for product and services that establishes goals, improvement programs impact assessments is result- oriented, generating value;
- the analysis and evaluation of aspects also related to employees' health and safety, environmental protection, biodiversity, emissions and waste reduction, efficient water use and energy efficiency in M&A transactions, including the due-diligence phase;
- the selection, training and supporting suppliers' involvement, according to the principles of this policy, ensuring their commitment to maintain a behavior consistent with this policy;
- the implementation of checks, inspections and audits, to assess performance, review objectives and programs, and periodically review the policy in order to assess its effectiveness, adopting the ensuing measures.

The Group places significant emphasis to the topic of circular economy, recognizing it as a central pillar of its sustainability strategy. In this regard, the Group is committed to:

- reducing the use of virgin materials in its activities by increasing the use of recycled and sustainable materials, promoting reuse practices, efficient water resource management and waste reduction throughout the entire value chain;
- supporting the development of innovative ecosystems by exchanging best practices with commercial partners across the entire supply chain to generate sustainable value.

All the Group companies, including Enaon and its subsidiaries, implement this policy to guide business management and development and undertake to establish measurable objectives and goals, periodically reviewing them and securing the approval of their Board of Directors, to reduce environmental, quality and energy impacts and enhance health and safety in the workplace, in line with the guidelines outlined here and the Group's growth strategies.

The Group's CEO holds the ultimate responsibility for supervising the implementation of this HSEQE Policy by the Group. The CEOs of the Group's subsidiaries are responsible for overseeing and implementing the Policy for each subsidiary they are in charge of.



The organizational tools (Service Orders and Organizational Communications) define the roles and responsibilities of individuals and functions within the organization on the topics covered by this policy. The Group's structure includes a dedicated Quality Department, Health, Safety and Environment Department, an Energy Manager and an Energy Team. The last three oversee in particular the topics related to emissions, pollution, waste, water and energy management. To monitor and promote actions and initiatives on circular economy, a circular economy working group is in place. The policy applies to all employees and contractors operating for the Group and the companies belonging to it, including Enaon and its subsidiaries.

This policy is communicated to stakeholders with a view to transparency and collaboration and is publicly available for anyone who may request it through the Group's internal and external communication channels, including those of Enaon and its subsidiaries.

Athens, 30 January 2026

The CHIEF EXECUTIVE OFFICER

Barbara Morgante