

THE ENAON GROUP'S CORPORATE COMPLIANCE POLICY

Enaon Group, member of Italgas Group, sets as its primary objective the development of its activities in accordance with the principles of good faith, fairness, transparency, honesty, integrity and sustainability, strictly adhering to the applicable legislation, the regulations, the international standards and the relevant guidelines, recognizing that the prevention and combating of corruption constitute an integral element of responsible business conduct and are directly linked to environmental protection, social responsibility, and the safeguarding of sustainable and ethical value chains.

For this reason, Enaon Group has established Management Systems for the Prevention of and Fight Against Corruption & Bribery, Compliance, and Whistleblowing (hereinafter "Corporate Compliance Management Systems"), as parts of its Integrated Management System and adopts this Corporate Compliance Policy, which defines the principles, commitments, and objectives for achieving the above, is aligned with the corresponding Policy implemented by Italgas Group, reflecting the vision, values, and strategic objectives of Enaon Group and Italgas Group.

The Corporate Compliance Policy is subject to consultation with the Labor Union, is approved by the highest governing body of Enaon and is also accepted by the highest governing body of its subsidiaries. Following the receipt of the necessary approvals, it is implemented at all levels of Enaon Group, including top management, all types of employees regardless of their employment relationship, as well as the organization's suppliers and partners.

The Enaon Group has established the Compliance Function, which also assumes the role of the Anti-Bribery Function, as well as the Reporting Management Function for each company within the Group. The role and responsibilities of the Compliance Function and the Reporting Management Function have been assigned to the Compliance and Anti-Corruption Unit, which operates under the Legal Services Division of Enaon and performs the relevant duties and activities on behalf of the Group companies. Each Function, for the purposes and in accordance with the requirements and roles set out in the applicable ISO standards 37001, 37002 and 37301, as in force from time to time, has direct, unrestricted and confidential access to Top Management and, where necessary, to the Boards of Directors of the Enaon Group companies, and operates with independence, adequate authority and without conflict of interest.

All requirements of the applicable at any time legislative and regulatory framework are fully met by the Corporate Compliance Management Systems, while this Policy is based on the following principles, which are common for all individual Corporate Compliance Management Systems:

- 1) monitoring of the development of the applicable at any time legislative and regulatory framework, informing the organization, and assessing their potential impacts,
- 2) systematic identification, recording, updating and assessment of compliance obligations, as well as their integration into the Group's activities,
- 3) assessment of the internal and external operating environment of the Enaon Group, as well as the needs and expectations of Interested Parties, in the design, implementation and continuous improvement of the Corporate Compliance Management Systems,

- 4) providing and ensuring the necessary human, material and technical resources for the proper implementation of the Corporate Compliance Management Systems,
- 5) continuous training, education, and awareness of all personnel and the top management on the topics described in this Policy, with the aim of the active and responsible participation of everyone in the implementation of the principles and the achievement of the objectives,
- 6) integration of compliance requirements and the Corporate Compliance Management Systems into all business functions, processes and activities of the Enaon Group, ensuring that compliance forms an integral part of day-to-day operations and decision-making,
- 7) systematic identification, assessment and prioritization of compliance risks and opportunities, as well as the implementation of appropriate measures for their prevention, management and mitigation, and for the continuous improvement of the Corporate Compliance Management Systems, including strategic, operational and environmental risks, such as the impacts of climate change on the Group's activities and value chain,
- 8) conducting audits and inspections to evaluate the performance and effectiveness of the Corporate Compliance Management Systems,
- 9) definition and periodic review of monitoring indicators and objectives, including quantitative and qualitative Key Performance Indicators (KPIs) , as well as of this Policy in order to assess its effectiveness and support informed decision making,
- 10) encouraging personnel and/or third parties following the adoption of the protective measures required under the applicable legal framework, to report, anonymously or non-anonymously, suspected or actual incidents, in good faith and without fear of retaliation, by using the official reporting channels duly provided by Enaon Group, and fostering a culture of open communication and trust (speak-up culture), so that all individuals feel safe and encouraged to report any violation or concern,
- 11) imposition and enforcement of appropriate disciplinary and/or other measures, as well as the undertaking of any legal actions against Enaon Group personnel who are proven to act in violation of applicable legislation, the principles of this Policy, and the Code of Ethics,
- 12) activation and enforcement of contractual clauses in cases where business partners violate the applicable at any time legislation, the principles of this Policy and the Code of Ethics, including but not limited to the suspension or termination of the contract, prohibition of transactions with Enaon Group and Italgas Group, and the pursuit of compensations claims.
- 13) active commitment and accountability of Top Management in promoting a culture of integrity, embedding compliance into the strategy, and ensuring the effectiveness of the Management Systems.

MORE SPECIFICALLY:

1 PREVENTION OF AND FIGHT AGAINST CORRUPTION & BRIBERY

Enaon Group has established Management System for the Prevention of and Fight Against Corruption and Bribery, based on the Enaon Group's Policies and in compliance with the Code of Ethics, current applicable Greek legislation and the requirements set forth in:

- the ISO 37001:2025 standard "Anti-Bribery Management Systems" with which Enaon Group has decided to comply, as in force from time to time
- the tenth principle of the UN Global Compact, which Enaon Group adopts, according to which "businesses should work against corruption in all its forms, including extortion and bribery."

The Enaon Group is committed to ensuring that the Anti-Bribery Management System is implemented across all processes, activities, geographical areas, corporate structures and business partners, ensuring appropriate due diligence and proportionate controls over third parties.

With regard to the prevention of and fight against corruption and bribery and in addition to the provisions mentioned above regarding Corporate Compliance Management Systems, Enaon Group, through this Policy, adopts the following additional principles of zero tolerance to corruption and commits to:

- 1) opposing, without exception, all forms of corruption, unlawful benefits, collusive behaviors, personal or professional inducements, whether directly and/or indirectly through third parties, regardless of value and/or the parties involved,
- 2) ensuring that all corporate activities are conducted in compliance with the applicable at any time Greek and European legislative and regulatory framework for anti-corruption, with other relevant administrative provisions, the Anti-Corruption Compliance Standard, and the corporate internal Policies, Codes, and procedures; conducting documented bribery risk assessments on a regular basis and revise them in line with changes in the business environment, so that appropriate preventive measures are adopted,
- 3) guaranteeing, through the implementation of appropriate procedural, managerial, and organizational tools, the fulfillment of the requirements of the Management System for the Prevention of and Fight Against Corruption and Bribery, by applying suitable controls for the identification and mitigation of bribery risks, and by periodically monitoring the effectiveness of such controls,
- 4) selecting suppliers and partners in accordance with the principles of this Policy, including through third-party due diligence procedures and contractual compliance clauses, taking into account not only bribery risks but also broader integrity risks, such as, indicatively, environmental and social risks; to require business partners to adhere to the principles of this Policy (and the Code of Ethics), to demonstrate appropriate conduct, and to apply ongoing, risk-based monitoring of business partners throughout the duration of the cooperation,
- 5) to establish and implement rules governing gifts, hospitality, donations and sponsorships, ensuring that they are not used as a means of exerting undue influence or bribery, and to prohibit facilitation payments,

- 6) to require the timely identification, disclosure and appropriate management of conflicts of interest that may affect the impartiality and integrity of decision-making,
- 7) to implement appropriate financial and non-financial controls, including segregation of duties, for the prevention, detection and management of bribery incidents,
- 8) to encourage the reporting of incidents or suspected cases of bribery through the Group's available reporting channels,
- 9) to ensure the accountability of management with respect to their responsibilities for the prevention, oversight and management of bribery risks.

2 COMPLIANCE

Enaon Group has established a Compliance Management System, which is defined based on:

- its business model,
- the current legislative and regulatory framework governing its operation,
- the Interested Parties with whom it interacts,
- the principles of the Code of Ethics and
- the requirements of ISO 37301:2021 "Compliance Management Systems", as in force from time to time, with which Enaon Group has decided to comply.

Within this Policy, Enaon Group, in addition to the provisions mentioned above regarding the common aspects of Corporate Compliance Management Systems, adopts the following additional principles:

- 1) the implementation of appropriate control systems and tools capable of identifying, assessing, preventing and managing the risks of non-compliance with the applicable at any time legislative and regulatory frameworks, aiming to mitigate and/or eliminate such risks.
- 2) the adoption of monitoring tools to assess the effectiveness of the Corporate Compliance Management System and the submission of reports to ensure an effective flow of information to the top management and the governing body, for evaluating the level of compliance and taking the necessary preventive, corrective and improvement measures.
- 3) the definition of compliance roles and responsibilities through the introduction of the necessary organizational structures.
- 4) the safeguarding of the organization's ethical and lawful operation and the promotion of a culture of compliance, integrity and transparency at all corporate levels.
- 5) the implementation of appropriate disciplinary measures, sanctions and corrective actions in cases of proven violations and/or non-compliance with the applicable legislation and this Policy.
- 6) the communication of the Corporate Compliance Policy, the Code of Ethics and any other related documents to all interested parties.

3 WHISTLEBLOWING

Enaon Group has adopted a Whistleblowing Management System, which is aligned with the provisions set forth in:

- the Greek Law 4990/2022 “Protection of persons who report breaches of Union law - Incorporation of Directive (EU) 2019/1937 of the European Parliament and of the Council of the 23rd of October 2019 (L 305) and other urgent regulations” (also known for short as the “Greek Whistleblowing Law”) as in force,
- the Joint Ministerial Decision 47312/11-12-2023 “Specification of the procedure for the submission, receipt and monitoring of reports to public and private sector entities under the provisions of article 10 of Law 4990/2022 (A' 210) pursuant to subsection a' of par. 4 of Article 24 of the same law”, which specifies the procedure for handling reports in public and private sector entities,
- the relevant applicable legislative and regulatory framework of Greece and European Union,
- the Code of Ethics, the Whistleblowing Compliance Standard and other policies and procedures implemented by Enaon Group,
- the requirements of ISO 37002:2021 “Whistleblowing Management Systems”, as in force from time to time, which provide guidelines for establishing, developing, implementing, evaluating, maintaining, and improving an effective Whistleblowing Management System, and with which Enaon Group has decided to comply.

Within this Policy, the Enaon Group, in addition to the provisions mentioned above regarding the common aspects of Corporate Compliance Management Systems, adopts the following additional principles and commits to:

- 1) encourage personnel to report reasonable suspicions and/or actual incidents of violations in good faith, through the official communication channels operating within or outside the organization, without fear of retaliation,
- 2) prohibit any form of retaliation, discrimination, and any other harmful or/and unfair behavior, direct or indirect, against the whistleblower, and encouraging the re-reporting of such incidents,
- 3) take all appropriate organizational and technical measures to ensure the confidentiality and privacy of the personal data of the whistleblower, of the reported person, any persons included in the report, as well as the report's content.
- 4) to ensure the timely acknowledgment of receipt of reports and the provision of feedback to the reporting person within reasonable timeframes, in accordance with applicable legislation and internal procedures,
- 5) to ensure that the assessment and investigation of reports are carried out by individuals possessing the required independence, impartiality and appropriate expertise.



This Policy is posted on Enaon's corporate website, is communicated to Interested Parties to promote transparency and collaboration, and it is also available to the public and anyone who may request it.

Athens, 29.04.2026

The CHIEF EXECUTIVE OFFICER

Barbara Morgante

ANNEX I

DEFINITIONS

Terms capitalized but not specifically defined herein shall have the meanings assigned to them in the standards ISO 37001:2025, ISO 37301:2021 and ISO 37002:2021.

Anti-Corruption Compliance Standard: the corporate document that describes in detail the principles and measures to be applied for the prevention and combatting of corruption and bribery.

Code of Ethics: the corporate document that includes the values that Enaon Group recognizes, accepts and shares, as well as the responsibilities that it assumes within and outside the Group.

Compliance and Anti-Corruption Unit: the corporate unit of the Enaon Group.

Compliance Management System: the set of interconnected or interacting elements of an organizational structure that is designed to establish, develop, implement, evaluate, maintain and continuously improve the policies, procedures, controls and activities that ensure a business or organization's compliance with legal obligations, regulatory requirements, standards, as well as internal codes and commitments.

Corporate Compliance Management Systems: the set of individual Management Systems, which constitute a part of the Integrated Management System, for the Prevention of & Fight Against Bribery, Compliance and Whistleblowing.

Corporate Compliance Policy: the Policy of the Corporate Compliance Management System (this document).

Enaon Group: the company "Enaon Sustainable Networks Single Member Societe Anonyme" and its subsidiaries.

Interested Parties: the persons and/or organizations that may influence, be influenced or be perceived to be influenced by a decision or activity.

Italgas Group: the company "Italgas S.p.A." and its subsidiaries.

Labor Union: the elected employees' union of Enaon Group.

Management System: the set of interrelated or interacting elements of an organization to establish policies, objectives and processes to achieve these objectives.

Management System for the Prevention of and Fight Against Corruption and Bribery: the set of individual measures designed to identify and evaluate the risk of bribery and to prevent, detect and address bribery in order for an organization or business to comply with relevant anti-bribery and anti-corruption laws and regulations.

Policy: the intentions and direction of an organization, as formally expressed by its top management or its governing body.



Top Management: the person or group of persons who directs, manages and controls the Enaon Group at the highest level.

Whistleblowing Compliance Standard: the corporate document describing the method of submitting, receiving and managing reports.

Whistleblowing Management System: the organizational Whistleblowing Management System, based on the principles of trust, impartiality and protection of the persons involved and which assists Enaon Group to improve its Policy and its procedures for reporting and ensures compliance with the applicable whistleblowing legislation.