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## REVISIONS

<b>Revision No.</b>	<b>Date</b>	<b>Modifications</b>
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01	July 2023	First revision.
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## 1 ABSTRACT

The aim of this Compliance Standard is the establishment of an internal and external reporting system for breaches or violations of EU law, as described in article 4 of Greek Law 4990/2022 and in the relevant EU legislation of any domestic laws and internal regulations, the protection of reporting persons<sup>1</sup> who report such breaches and the organization of the process of submitting, receiving and monitoring reports<sup>2</sup>, including those that are confidential or anonymous.

It is noted that the Compliance Standard does not apply in cases of reports concerning violations related to defence or security issues.

This Compliance Standard applies to all the employees regardless of the employment relationship, to the shareholders, Board of Directors members and the Management, to volunteers and interns, to former and prospective employees, to persons working under the supervision and direction of contractors, subcontractors and suppliers.

This standard is in compliance with the provisions of:

1. The Code of Ethics
2. EU Directive 2019/1937 on “on the protection of persons who report breaches of Union law” and the relevant Greek Law n. 4990/2022 (“Whistleblowing Law”),
3. The Greek law n. 4808/2021 against workplace harassment and violence
4. the Italgas Anticorruption Compliance Standard, for which it serves as a regulatory support tool, the regulations on the Corporate Reporting Control System or any other internal policy/procedure of the implemented management systems

In its report management process, the Italgas Group guarantees protection of the confidentiality of the reporting party’s identity in compliance with article 13 of Greek Law 4990/2022 and any other applicable laws and regulations, through the specific reporting channels prepared, as well as the confidentiality of the identity of the reported person, in compliance with applicable provisions on personal data protection.

<sup>1</sup>“Reporting person”: the natural person, who makes an internal or external report or a public disclosure, providing information about violations, which he/she obtained in the context of his/her work activities

<sup>2</sup>“Report”: providing information, verbally or in writing or through an electronic platform, regarding potential violation of laws and internal regulations

## 2 FUNCTIONS INVOLVED

Functions Mentioned in this document	Organisational Unit
HRO Division	Human Resources & Organization (HRO)
Internal Audit Department	Internal Audit (INTAU) of Italgas S.p.A.
Anti-corruption Legal Department	Compliance and Anti-Corruption Unit
Legal Department	Legal Services
Qualified Notifications Committee	Chairman of the Board of Directors of enaon <sup>1</sup> , the Chairpersons of the Board of Directors of enaon's Subsidiaries <sup>2</sup> and the Chief Executive Officer of Italgas Newco <sup>3</sup>
Notifications Committee	Head of HRO, DPO and Head of Security enaon
Reports Receiving and Monitoring Officer <sup>4</sup>	Internal Audit (INTAU) of Italgas S.p.A.

## 3 COMPLIANCE PRINCIPLES

### 3.1 Relevant regulations

- EU Directive 2019/1937 on “on the protection of persons who report breaches of Union law” and the relevant Greek Law n. 4990/2022 (“**Whistleblowing Law**”),
- The relevant Greek law n. 4808/2021 against workplace harassment and violence
- Applicable personal data protection legislation and, in particular: i) Regulation (EU) 2016/679 on the protection of natural persons with regard to the

<sup>1</sup> If the reported person is the Chairman of the Board of Directors of enaon, he shall be replaced in the Qualified Notifications Committee by Head of HRO Department of Italgas.

<sup>2</sup> If the reported person is the Chairman of the Board of Directors of any of enaon's Subsidiary, he shall abstain from the Qualified Notifications Committee and the latter will be composed by the remaining Chairpersons.

<sup>3</sup> If the reported person is the Chief Executive Officer of Italgas Newco, he shall be replaced in the Qualified Notifications Committee by Head of HRO Department of Italgas.

<sup>4</sup> The duty of the Reports Receiving and Monitoring Officer are, among other things:

- i. provides appropriate information about the possibility to submit a report
- ii. receives the reports
- iii. acknowledges receipt of the report
- iv. takes the necessary actions, in order for the competent bodies to take up the report
- v. provides clear and easily accessible information on the procedures by which reports can be submitted to the National Transparency Authority
- vi. plans and coordinates educational actions related to ethics and integrity

processing of personal data and on the free movement of such data (the “**GDPR**”); ii) Greek Law no. 4624/2019 as subsequently amended and supplemented; iii) all other rules or provisions on personal data protection; iv) provisions issued by the Data Protection Authority as applicable over time.

### **3.2 General Principles**

- Internal Control System: Italgas Group, as provided for by the Code of Ethics, undertakes to promote and maintain an adequate internal control system, to be understood as all the necessary or useful tools for addressing, managing and checking activities in the company, aimed at ensuring compliance with corporate laws and standards, protecting corporate assets, efficiently managing activities, and providing precise and complete accounting and financial information. The responsibility for implementing an efficient internal control system is shared at all levels of the company’s organisational structure. Consequently, all Italgas Group’s Personnel, according to their functions and responsibilities, are involved in designing and actively participating in the correct functioning of the internal control system.
- Italgas Group promotes the dissemination, at every level of its organisation, of a culture and standards characterised by awareness of the existence of controls and by an informed and voluntary control-oriented mentality; consequently, the management of all the Companies of the Italgas Group, firstly, and in any case all Italgas Group’s Personnel, shall contribute to and participate in the company’s internal control system and, with a positive attitude, involve its contractors in this respect<sup>5</sup>.
- Independence and professionalism of internal audit<sup>6</sup> activities: the Internal Audit Department of Italgas conducts its activities ensuring that the necessary conditions of independence and due professional objectivity, competence and diligence are maintained, as set out in the international standards for the Internal Audit professional practice and code of ethics issued by the Institute of Internal Auditors (IIA), as well as in the corporate Code of Ethics. The Internal Audit Department of Italgas carries out the activities of its competence with reference to Italgas and to its subsidiaries that have conferred this activity on the basis of specific intra-group service contracts.
- Guarantee of confidentiality: the people involved in the receipt and processing of reports are required to guarantee the utmost confidentiality of the identity of the reporting parties, and to this end, they must use suitable communication criteria and methods to ensure the integrity of the people mentioned in the

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<sup>5</sup> Code of Ethics

<sup>6</sup> <sup>6</sup> Before transferring any information and documentation to the Internal Audit Department of Italgas, each Greek companies of the Italgas Group shall conclude a specific service contract for the activities related to the management of reports.

report. Italgas Group guarantees that the reporting person shall not be subject to any form of retaliation<sup>7</sup>, also with a view to guaranteeing the reliability of said reports, thereby avoiding any instrumental use of reports made anonymously. This guarantee is also made effective through the provision for disciplinary sanctions against those violating the measures protecting the reporting party and through the possibility of reporting any retaliation or discrimination suffered by the reporting party to the competent authority.

- Without prejudice to the guarantee of confidentiality as set out above, the information relating to the report can be communicated, according to the process described below and in compliance with the relevant terms and conditions, (i) to the Notifications Committee and Qualified Notification Committee, as well as (ii) to the senior positions of the business areas affected by the report and (iii) to the managers of the company's departments in charge of conducting the relevant investigations, solely in those cases where the knowledge thereof is crucial in order to understand the events reported and/or in order to perform the necessary inspections. It is made known that the identity of the reporting person and any other information may be disclosed only in the cases required by the applicable law, in the context of investigations by competent public authorities or in the context of legal proceedings, and if this is necessary to serve the purposes of this or to ensure the reporting person's rights of defence.
- Protection of reports "in bad faith": Italgas Group ensures an adequate protection against any reports "in bad faith", by reprimanding any such conduct in line with the Code of Ethics.

### **3.3 Contents of the reports and competent bodies**

Reports regulated by this Compliance Standard may regard the potential or effective violation of:

- the Code of Ethics ("**Ethics Reports**")
- the Company's internal control system, as defined in paragraph 3.2, not coming under the scope of the Ethics Reports ("**Internal Control Reports**").
- Any applicable national or EU legislation falling within the scope of the Whistleblowing Law ("**Whistleblowing Reports**")

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<sup>7</sup> **Retaliation:** means any direct or indirect act or omission, which occurs in the employment context, causes or is likely to cause undue harm to the complainant, or puts him at a disadvantage, and is connected to an internal or external report or public disclosure. The following forms of retaliation are prohibited, including but not limited to: dismissal, demotion, removal of duties, change of job location, reduction of salary, change of working hours, negative evaluation, reprimand, imposition of disciplinary or other measure, intimidation, harassment or marginalization, discrimination etc.

More specifically, due to their contents, as indicated below, reports are sent to the parties competent to receive them using the specific communication channels that guarantee the confidentiality of the reporting party's identity, as described in paragraph 3.4 below. ("**Recipients**"):

- the Ethics Committee of enaon is competent to receive and manage the Ethics Reports, as regulated by paragraph 3.5 below;
- the Internal Audit (INTAU) of Italgas S.p.A. acting as the Reports Receiving and Monitoring Officer, as described in Greek Law 49990/2022, is competent to receive Internal Control Reports and Whistleblowing Reports, as regulated by paragraph 3.6 below;
- competence to receive and manage Ethics Reports, Internal Control Reports and Whistleblowing Reports regarding a member of the Board of Directors ("**Qualified Reports**") is regulated by paragraph 3.7 below.

Anyone<sup>8</sup> who receives a report coming from outside the official channels must promptly send the original copy thereof to the competent Recipient, using tools and procedures that can guarantee the confidentiality of the identity of the reporting party, the reported persons and the effectiveness of the investigations. The competent Recipient must also be sent, for due assessment and at all times guaranteeing the utmost confidentiality of the identity of the reporting party, any documentation relating to the events reported as necessary in connection with the report.

In the event of reports referring to a person who, in accordance with this Compliance Standard, is appointed to receive and/or manage all or part of such reports, this person shall be removed from the related activity of the reporting party and/or other parties involved or, in any case, shall abstain from any involvement in the analysis and investigation.

Reports concerning the potential or effective violations of the relevant Greek law n. 4808/2021 against workplace harassment and violence and the Anti-harassment Policy are regulated in specific internal documents adopted by each company of the Greek Companies of the Italgas Group.

### **3.4 Channels of communication**

Anyone who wishes to report an incident that falls within the scope of this Compliance Standard may submit a report using all possible channels of communication, as specified in Annex 1, available on the encrypted online platform which allows for the sending of reports in written and oral form. The online platform

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<sup>8</sup> Italgas Group Personnel, Ethics Committee, BoD Members and any other Business Partner.



has separate and independent sections for each Italgas Group company in order to ensure maximum independence and segregation of the dedicated channels.

In addition to the internal channels of communications specified in Annex I, any potential reporting person has the possibility to directly submit or re-submit external report<sup>9</sup> to the Greek National Transparency Authority which has been designated as the national external reporting channel using the following link: <https://aead.gr/submit-complaint/>.

The set-up and maintenance of these channels of communication is ensured by the Internal Audit Department of Italgas, which draws on the relevant company departments.

In the case of reports received orally on the online platform, the message can be recorded on a device suitable for listening or fully transcribed only with the express consent of the reporting person. In the event of a report made orally, at the request of the reporting person, by means of a direct meeting, it is documented, with the express consent of the reporting person, by recording it on a device suitable for storage and listening or by means of a report. In the event of transcription or verbalization, the reporting person is required to verify, correct or confirm the content of the transcription or verbalization.

The Recipient shall notify the party entitled to receive a report according to paragraph 3.3 of the identity of the reporting party upon the latter's request for the purpose of handling the report (by way of example in order to investigate or apply the disciplinary system).

### **3.5 Reports of potential or effective violations of the Code of Ethics**

In compliance with the provisions of the Code of Ethics and paragraph 3.3 of this Compliance Standard, the body competent to receive Ethics Reports is the Ethics Committee of enaon ("EC").

For each Ethics Report, the EC assesses the information received and, where necessary, if the report is not anonymous, with the assistance of the Secretariat of the EC, contacts the reporting party for more information.

The EC also assesses the opportunity of carrying out potential investigations, in cooperation with Internal Audit Department of Italgas and/or independent professionals of the Company, in compliance with the provisions of the Code of Ethics and taking into consideration any limitation arising from legislation concerning personal data and confidentiality.

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<sup>9</sup> "External report": verbal or written or through an electronic platform providing information about violations to National Authorities or Bodies

In particular, once it has received the report, the Ethics Committee of enaon:

- with the assistance of the Secretariat, opens the “Ethics Report Files”;
- analyses the reports and ensures the dismissal: i) of any reports that are clearly without grounds or "in bad faith"<sup>10</sup>, as well as (ii) of all reports that have already been subject to specific investigation activities in the past where from the preliminary investigations performed no new information emerges such as to make it necessary to conduct further investigation activities;

If the Ethics Report requires analysis or investigation, the EC:

- a) where deemed necessary, sends the file to the Internal Audit Department of Italgas, which will act as indicated in paragraphs 3.6 et seq. of this Compliance Standard;
- b) autonomously carries out verifications and investigations, including through the appointments of external professional, as provided by the Code of Ethics;
- c) through the Secretariat and always guaranteeing the confidentiality of the identity of the reporting party, involves the corporate structures involved by the report for the collection of documents, information and all other materials or declarations as may be considered useful to verifying the event reported;
- d) notifies the corporate departments involved of all appropriate recommendations;
- e) sends the results of its investigations, along with its observations, to the Notification Committee so that the latter can involve for the competent actions: (i) the HRO Division (including any disciplinary measures to be applied to the parties involved) and (ii) the Legal Services Division;
- f) drafts the six-monthly reports for any of the Greek Companies of the Italgas Group and share it according to paragraph 3.10, as envisaged by the Code of Ethics.

If the report concerns corruption or bribery events, the Ethics Committee of enaon also notifies the Compliance and Anti-Corruption Unit about the opening of the file and the investigations.

### **3.6 Reports relating to the potential or effective violation of the Company’s Internal Control System and Whistleblowing Reports**

#### **3.6.1 Investigation**

In compliance with the provisions of paragraph 3.3 of this Compliance Standard, the department competent to receive Internal Control Reports and Whistleblowing Reports is the Internal Audit (INTAU) of Italgas S.p.A..

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<sup>10</sup> Without prejudice to, for the latter, the action set out in paragraph 3.11 “Disciplinary Measures”, below.

The Recipient ensures that the necessary investigations are conducted with regard to the reported events through one or more of the following activities, ensuring that such stages are carried out as quickly as possible, whilst guaranteeing the completeness and accuracy of the investigation activities:

1. Preliminary investigation;
2. Investigation;
3. Audit;
4. Corrective action monitoring.

### **3.6.2 Preliminary investigation**

Upon receipt of the reports, the Recipient:

- a) proceeds to open the “Internal Control Reports files” and enters them in the “Report management, monitoring and reporting system”<sup>11</sup>;
- b) sends the reports to the Notifications Committee using tools and procedures that can guarantee the confidentiality of the reporting party.

Once it has received the report from the Recipient, the Notifications Committee:

- a) examines the reports and proposes their dismissal: (i) of any generic and/or insufficiently detailed reports, (ii) of any reports that are clearly without grounds or “in bad faith”<sup>12</sup>, as well as (iii) of all reports that have already been subject to specific investigation activities in the past where from the preliminary investigations performed no new information emerges such as to make it necessary to conduct further investigation activities;
- b) where deemed necessary, it analyses and investigates directly with the corporate structures and/or persons involved;
- c) identifies, from among the “detailed reports”, those for which, with the verification instruments available, the beginning of an investigation (i) is deemed to be suitable to provide findings on the events reported (“verifiable detailed reports”), or (ii) does not make it possible to obtain any useful findings (“non-verifiable detailed reports”);
- d) sends the “non-verifiable reports” to the corporate departments involved, together with any recommendations, if applicable, on any actions to be taken.

Concerning the “verifiable reports”, the Notifications Committee notifies the Recipient, by taking into consideration any limitation arising from legislation concerning personal data and confidentiality which:

- a) investigates the Internal Control Reports and the Whistleblowing Reports as appropriate, including through the corporate departments involved, assessing the relevant results and, after consulting with the Notifications Committee, if necessary, duly dismisses it;

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<sup>11</sup> During this stage, the Recipient protocols the original copy of the reports

<sup>12</sup> Without prejudice to, for the latter, the action set out in paragraph 3.11 “Disciplinary Measures”, below

- b) if the report concerns corruption or bribery events, the competent body also notifies the Compliance and Anti-Corruption Unit of the opening of the file and the investigations;
- c) proceeds to enter the information contained in the “Reports files” in the “Report management, monitoring and reporting system”.

The preliminary investigation activities pertaining to the reported events which are being investigated by public authorities, as well as the transmission of audit reports to the Judicial Authority, are subject to prior evaluation by the Head of the Legal Services Division.

### **3.6.3 Assessment**

The investigation is aimed at conducting targeted inspections on “verifiable detailed reports” which make it possible to identify, analyse and evaluate any elements that might confirm whether the reported events are well-founded.

The Recipient with the support of the Internal Audit Department of Italgas ensures the performance of the necessary inspections: either directly, at the involved company facilities, or through personnel of the corporate departments in possession of an adequate seniority level that may be identified by the managers of the corporate departments involve, and acquires the necessary information elements to perform the evaluations. In this phase, the Recipient evaluates whether or not to activate a "ad hoc" audit (see paragraph 3.6.4) notifying the Chairperson and Chief Executive Officer of the company involved.

At the end of the investigations, the Recipient prepares the filing proposal for the Notifications Committee, which may:

- approve its inclusion in the “Statements on Reports”;
- request further investigations/in-depth examinations.

Having obtained the positive opinion of the Notification Committee on the filing proposals, the Recipient enters them in the “Statements on Reports.”

### **3.6.4 Audit**

The aim of the audit activities on the reports is to proceed with specific investigations, analyses, and evaluations in order to ascertain whether the reported events are well-founded, as well as to formulate any recommendations on the necessary corrective action to take on the company areas/processes concerned by the report, in relation to which the managers prepare a specific plan of action.

The audit activities carried out on the reports<sup>13</sup> are conducted by the Internal Audit Department of Italgas with priority over other audits included in the Annual Plan, by

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<sup>13</sup> The Internal Audit Department of enaon launches the investigation into the content of the reports through an audit and proceeds to conduct a preliminary investigation aimed at verifying whether an audit has been planned/is underway on the

taking into account the principles and methods of performance governed by the reference regulatory framework on the subject of Internal Audit Activities<sup>14</sup>. The said audits are evaluated by the Head of Internal Audit Department of Italgas and shared in compliance with the provisions laid down by the afore-mentioned reference regulatory framework.

### **3.6.5 Corrective action monitoring**

If the investigation and/or audit stages give rise to corrective actions on the internal control system<sup>15</sup>, the managers of the areas/processes under examination are responsible for preparing a corrective action plan aimed at solving the critical issues found. The Internal Audit Department of Italgas monitors the related implementation.

### **3.7 Timing**

The Reports Receiving and Monitoring Officer or the Ethics Committee confirm the receipt of the report to the reporting person within a period of seven (7) working days from the day of receipt. Following this, the Reports Receiving and Monitoring Officer informs the Ethics Committee (EC) or the Notification Committee or the Qualified Notification Committee, which are responsible for evaluating the seriousness and credibility of the report as well as for its investigation, which is convened as soon as possible. Upon completion of the assessment, the Reports Receiving and Monitoring Officer is notified in this regard, who undertakes the official relevant information of the reporting person within a reasonable period of time, which does not exceed three (3) months from the acknowledgment of receipt, or if no acknowledgment has been sent to the reporting person, the three (3) months deadline starts from the end of seven (7) working days from the submission of the report.

### **3.8 Qualified Reports**

In connection with the provisions of paragraph 3.3 of this Compliance Standard:

- the bodies competent to receive Qualified Reports are the secretaries of each Board of Directors and the Compliance/Legal Department of

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activity concerned by the report; i) in the event of a negative outcome, it initiates an *ad hoc* audit or, if compatible with the time schedule, it include the audit in the programme for the following year; ii) in the event of a positive outcome, it evaluates whether it is possible to include the content review of the reports in the planned audit, taking into account the relevance of the statements contained in the reports to the scope of the planned audit and the number/volume of the reports to be examined.

<sup>14</sup>"Guidelines of the Italgas' Board of Directors on Internal Audit activities"

<sup>15</sup>The corrective actions arising following the reports may also relate, apart from the improvement of the internal control system to management/disciplinary actions against employees and/or management actions against third parties.

- each company, which will inform the Qualified Notifications Committee;
- the Qualified Notification Committee as described in paragraph 2 and footnotes 3-5 is competent to investigate the Qualified Reports when the reported person is:
    - a) a member of the Board of Directors other than the Chairman of the Board of Directors and the Chief Executive Officer,;
    - b) the Chief Executive Officer;
    - c) the Chairman of the Board of Directors;

For each Qualified Report, Recipient, with the help of the secretaries of the Board of Directors shall assess the information received and, where necessary, if the report is not anonymous, contact the reporting party for more information.

More specifically, the Compliance/Legal Department of each Greek company, through the secretaries of the Board of Directors:

- opens the “Qualified Reports Files”;
- notifies the Qualified Notifications Committee of the receipt of each Qualified Report and, where considered appropriate, proposes the dismissal: (i) of any generic and/or insufficiently detailed reports, (ii) of any reports that are clearly without grounds or “in bad faith”<sup>16</sup>, as well as (iii) of all reports that have already been subject to specific investigation activities in the past where from the preliminary investigations performed no new information emerges such as to make it necessary to conduct further investigation activities.

If the Qualified Report requires for investigation or analysis, the Compliance/Legal Department of each Greek company with the support of the Internal Audit Department of Italgas<sup>17</sup> and with the support of the secretaries of the Board of Directors, taking into consideration any competent legislation on data privacy and confidentiality:

- a) involves the corporate departments involved by the report for the collection of documents, information and all other materials or declarations as may be considered useful to verifying the event reported;
- b) upon completion of these activities, drafts a specific report and sends it to the Qualified Notifications Committee.

The Qualified Notifications Committee duly assesses the foregoing and submits its considerations: (i) to the corporate departments and/or competent bodies for any measures to be taken, also in accordance with the provisions of the Code of Ethics and the internal control system; (ii) to the Ethics Committee of enaon.

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<sup>16</sup> Without prejudice to, for the latter, the action set out in paragraph 3.11 “Disciplinary Measures”, below.

<sup>17</sup> Before transferring any information and documentation to the Internal Audit Department of Italgas, each Greek companies of the Italgas Group shall conclude a specific service contract for the activities related to the management of reports.

The secretaries of the Board of Directors inform the Compliance and Anticorruption Unit of enaon of the results of the above procedure, if relating to Qualified Reports regarding events that could potentially constitute corruption or bribery.

### **3.9 Reporting**

The Internal Audit Department of Italgas ensures for each company for which it manages the reporting channel and with suitable methods in order to guarantee the confidentiality referred to in par. 3.2 the preparation of a report on the reports received ("**Statement on Reports**").

The Statement on Reports contain files of any "open" reports in the reference half-year period, as well as any reports subject to "proposal for dismissal" relating to reports received in the same half-year period and/or resulting from previous periods<sup>18</sup>.

The reports are sent to:

- The Chairman of enaon;
- The Chief Executive Officer of enaon;
- The Ethics Committee of enaon;
- The Head of Legal Services of enaon;
- The Chairpersons and the Chief Executive Officers of enaon's Subsidiaries with reference to the reports of each Company.

Specific and anonymous reports are prepared, limited to the matters pertaining to the Tax Risk Management Departments, the Anti-Corruption Legal Function and the Financial Reporting Manager and sent to the managers of the relative departments, for the obligations of their respective competence.

### **3.10 Disciplinary measures**

Italgas Group will make every reasonable effort to prevent any conduct that violates the Anti-Corruption Laws and/or the present Compliance Standard, and to stop and sanction any conduct contrary to the latter performed by the Italgas Group Personnel.

With reference to the application of the present Compliance Standard if the outcomes of the investigation:

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<sup>18</sup> In the event of reports considered material, the Internal Audit Department of enaon may decide to draft a quarterly statement. The proposals for dismissal also include files containing reports proposed to be dismissed, as well as any detailed reports for which it was not deemed necessary to begin an investigation, with the indication of the reasons behind such decision and suggestions on any alternative measures to be taken. The statement on report also includes reports relating to subsidiaries.



- give rise to objective elements proving the “bad faith” of the entity and/or Company that has submitted the report, the Notifications Committee, upon the proposal of the HRO Division, decides on any measure to be taken against the same, monitors its implementation and ensures that the entity and/or Company reported is promptly notified;
- highlight any alleged unlawful or irregular conduct by one or more employees of the Company of the Italgas Group, the Compliance/Legal Department of each Greek company submits the findings of the investigations to the Head of HRO Division for the subsequent activities to be performed by the HRO Division, which:
  - initiates the procedure by collecting the data and information pertaining to the employees involved from the departments/Companies and assesses with the latter the occurrence of any damage caused to the Italgas Group;
  - examines the possible legal and/or contractual and/or internal standards violations (including of Code of Ethics), with the support of the Legal Services Division, within the latter’s purview.

In the event that the alleged unlawful conducts are found not to give rise to any disciplinary measure, the HRO Division prepares a proposal for dismissal and provides to notice thereof to:

- the Head of Legal Services Division;
- the Head of Internal Audit Department of Italgas;
- The Ethics Committee of enaon.

In the event that the alleged unlawful conducts are found to give rise to disciplinary measures, the HRO Division evaluates the materiality of the conduct and formulates a proposal for the appropriate organisational/management actions. The proposal shall highlight the damage caused to the Italgas Group.

The HRO Division proceeds to enforce the disciplinary measures, thereby providing timely notice of the outcomes to the Legal Services Division.

If the actions implemented imply or result in the termination of the employment contract, the HRO Division, with the support of the Legal Services Division if required, evaluates the necessary measures vis-à-vis the competent Judicial Authorities and any legal action to be implemented and carried out in order to protect the Italgas Group’s interests.

### **3.11 Data controller and supervisor for privacy purposes**

The personal data of the reporting parties and any third parties involved, collected in fulfilment of this Compliance Standard, in compliance with the information notice on personal data processing attached hereto (Annex 2) is processed in compliance with the GDPR, with Greek Law no. 4624/2019 as subsequently amended and supplemented and all and any other legislative decrees, deeds of law or national regulation governing personal data protection and all and any other provision adopted by the Data Protection Authority.



The Controller of the personal data relating to the reports, in accordance with Art. 4, subsection 1, point 7 of the GDPR is Italgas S.p.A. or each of its subsidiaries depending on the content of the report. The report management and related data processing for data protection purposes is carried out by Italgas and/or enaon, including in the interest of their Subsidiaries, in compliance with the principles of proper business management of the same subsidiaries whilst respecting their decision-making independence and in observance of the regulations in force and the internal privacy policy, thereby also fulfilling the confidentiality requirements underlying the performance of preliminary investigation activities.

The competent Data Manager is each Recipient in charge of managing reports. The Data Manager processes the data in compliance with the regulations currently in force and on the basis of the instructions received by the Data Controller.

### **3.12 Record Keeping**

All Competent Bodies store the reports and any accompanying material for a reasonable and necessary period of time, in order for them to be recoverable and to comply with the requirements imposed by Greek Law 4990/2022, the Union or national law and in any case until the completion of any investigation or judicial process that has been initiated as a consequence of the report against the reporting person, person concerned or third parties.

## **4 CONSERVATION OF DOCUMENTATION AND RESPONSIBILITY FOR UPDATES**

All the work documentation, arising from the application of this document, shall be stored by the relevant corporate Departments, in accordance with the timing and procedures provided by the applicable law and regulation.

## **5 LIST OF ANNEXES**

<b>Annex</b>		<b>Responsible for Updates</b>
1	Communication Channels	Legal/Compliance
2	Information notice on personal data processing	Anti-corruption Legal Department

## **Annex 1**

### **Channels of communication**

### **Update of July 2023**

All reports (Ethics Reports, Internal Control Reports, Whistleblowing Reports and anonymous reports) can be sent by the reporting person through the written and oral channels available on the online encrypted platform, managed by the Internal Audit Department of Italgas, available on the Italgas website at the page <https://www.italgas.it/en/governance/business-ethics/reporting-procedure/>, where it is possible to complete the Whistleblowing questionnaire which facilitates the sending and management of the reports.

#### **QUESTIONNAIRE FOR REPORTING VIOLATIONS**

Please describe the episode here as detailed as possible
Which company of the Group does the episode refer to?
Where did the episode take place?
When did the episode occur?
Who is involved in the episode?
How did you hear about the episode?

In addition to the above, any potential reporting person has the possibility to directly submit or re-submit external report to the Greek National Transparency Authority which has been designated as the national external reporting channel using the following link: <https://aad.gr/submit-complaint/>.

## **Annex 2**

### **Information notice on personal data processing**

### **Update of July 2023**

#### INFORMATION NOTICE ON THE PROCESSING OF PERSONAL DATA PURSUANT TO ART. 13 OF EU REGULATION 2016/679

Pursuant to EU Regulation 2016/679 (hereinafter the “GDPR”), each Greek company of the Italgas Group (hereinafter the “Company” or the “Data Controller”) hereby informs you that your personal data it collects through the whistleblowing channels made available by the Data Controller will be processed in compliance with the GDPR, the Greek Law 4624/2019, as well as with the provisions issued by the National Data Protection Authority as applicable over time. As a reporting party, you are personally liable for any defamatory content of your communications and the Data Controller reserves the right not to consider any reports made in clear “bad faith” with intent or gross negligence. The Data Controller also reports that the data supplied by means of the specific whistleblowing channels must be pertinent to the purpose of the report; the Data Controller reserves the right not to follow up on any reports relating to conduct or parties outside the obligations deriving from Greek Law 4990/2022 and/or the Code of Ethics and the Internal Control System.

#### **1) Types of personal data**

The Company mainly processes the following categories of personal data:

- identification and contact details (such as, by way of example, name, surname, date of birth, tax code, address, telephone numbers, residence, domicile).

Furthermore, in relation to the content of the report, it may happen that the Company processes particular categories of data pursuant to art. 9 GDPR and pursuant to art. 10 GDPR.

#### **2) Purpose of the processing and legal basis for the processing. Legitimate interests pursued.**

The processing of the personal data you have supplied through the report in relation to the reporting party and any third parties as may be involved will be processed only for purposes connected:

- a) with the application of the Compliance Standard “Anonymous and Non-Anonymous reports”, with compliance with Greek Laws 4990/2022 and 4808/2021 and/or the Code of Ethics (fulfilment of legal obligations) and the Internal Control System of the Data Controller. Processing of data for these purposes does not require your consent insofar as it is necessary in order to fulfil the legal obligations incumbent upon the Data Controller, in accordance with Articles 6, subsection I, letter c) and 9, subsection 2, letter b) of the GDPR;

b) with the protection of a right in a court of law. Processing of data these purposes does not require your consent insofar as it is necessary in order to fulfil the legal obligations incumbent upon the Data Controller, in accordance with Articles 6, subsection I, letter F) and 9, subsection 2, letter F) of the GDPR.

### **3) Data conferral. Consequences in the event of non-conferral**

Having acknowledged the legitimacy of reports, whether anonymous or not, the conferral of data is optional; refusal to confer data shall have no consequences in terms of the validity of the Data Controller's action.

### **4) Method of processing and data storage period**

The personal data processed following a report will be used, and thereafter stored, on both electronic storage devices and paper. The data will be stored by the Data Controller for a period of time equal to the statute barred time of the rights that can be exercised by the Data Controller, as applicable over time.

### **5) Disclosure, dissemination and transfer of data**

The personal data of the Data Subjects will not be disseminated and may be disclosed (i) to corporate bodies; (ii) to advisors (e.g. law firms) and (iii) to public authorities and/or institutions, legal authorities, police forces and investigation agencies. For the purpose of managing the report, the data may be transferred to the Parent Company Italgas S.p.A..

### **6) Rights of the data subject**

The data subject may, in relation to the data processing described herein, exercise the rights laid down in the Regulation (articles 15-21), including:

- receive confirmation of the existence of their personal data and access its content (right to access);
- update, amend and/or correct their personal data (right to rectification);
- ask for it to be deleted or to restrict the processing of data processed in breach of the law including that which need not be retained in relation to the purposes for which the data was collected or otherwise processed (the right to be forgotten and the right to restriction);
- object to the processing (right to object);
- withdraw consent, where given, without detriment to the lawfulness of the processing based on the consent given prior to withdrawal;
- lodge a complaint with the Supervisory Authority in the event of a breach of personal data protection regulations;
- receive electronic format copies of the data concerning them provided in the context of the selection process (e.g. data relating to previous work experiences) and ask for this data to be sent to another data controller (right to data portability).

To exercise these rights, you may contact the Data Protection Officer (in abbreviated form, "DPO") by sending an e-mail to the following e-mail address [dpo.gdpr@ena-on.gr](mailto:dpo.gdpr@ena-on.gr)

### **7) Identity and contact details of the Data Controller, Data Processors and contact details of the Data Protection Officer**

The Data Controller is the Greek company to which your report relates:

- enaon Sustainable Networks Single Member S.A. (enaon): 109, Mesogeion Avenue, 11525, Athens, Greece
- enaon EDA HELLENIC GAS DISTRIBUTION COMPANY Single Member S.A. (enaon EDA): 109 Mesogeion Ave., 11525, Athens, Greece,

The updated list of any data processors is available at the office of the Data Controller.

Each Greek company of Italgas Group has appointed a Data Protection Officer who can be contacted at the e-mail address indicated in point 6, or via ordinary post at the company's registered offices.

Place and date

\_\_\_\_\_

Signature

\_\_\_\_\_

*(sign, if delivered as paper copy by hand)*

- I have read the disclosure  
*(check the box if attached to the on-line form)*