



Compliance Standard

*Anonymous and non-Anonymous Reports
Received by Enaon and its Subsidiaries*

Document code: Enaon-STC-014-R04

Issue date: 18/06/2025

Drafted

COMPLA

Verified

CERTF

ORG

LEGAL

CEO

Approved

BoD

**Elements of
Compliance**

Anti-Corruption
Laws

Code of Ethics

Anti-corruption
Compliance
Standard

Whistleblowing
Legislation

Revision history

- Rev. R00 (first issue), June 2023.
- Rev. R01 (first revision), July 2023.
- Rev. R02 (second revision), February 2024.
- Rev. R03 (third revision), June 2024: Amendments according to the provisions of the Joint Ministerial Decision 47312/2023. Deletion of the paragraph "Qualified Reports". Change of the title of the document to be aligned with respective Italian one.
- Rev. R04, 18/06/2025: revision of Annex I due to the addition of the physical mailing address.

The Company Internal Document Library is the official source of the documents in force. When using printed documents, it is always necessary to check that they are up to date with the original in force on the Company Internal Document Library.

The Company, where the conditions are met, is required to comply with the unbundling legislation in all its forms. In particular, it is subject to accounting separation obligations and the management of Commercially Sensitive Information must take place in compliance with the provisions of specific regulations.

INDEX

1	ABSTRACT	3
2	DEPARTMENTS INVOLVED	3
3	COMPLIANCE PRINCIPLES.....	4
3.1	Relevant regulations	4
3.2	General Principles	4
3.3	Contents of the Reports and competent bodies	5
3.4	Channels of communication	6
3.5	Reports of potential or effective violations of the Code of Ethics.....	6
3.6	Reports relating to the potential or effective violation of the Company's Internal Control System	
7		
3.6.1	Investigation.....	7
3.6.2	Preliminary Investigation.....	7
3.6.3	Assessment.....	8
3.6.4	Audit	9
3.6.5	Corrective action monitoring	9
3.7	Reports on the potential or actual violation of Union Law (Whistleblowing Reports)	9
3.8	Timing	10
3.9	Reporting	10
3.10	Disciplinary measures	10
3.11	Data controller and supervisor for privacy purposes.....	11
3.12	Record Keeping	12
4	CONSERVATION OF DOCUMENTATION AND RESPONSIBILITY FOR UPDATES	12
5	LIST OF ANNEXES.....	12

1 ABSTRACT

The aim of this Compliance Standard is 1. 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, for the protection of the Reporting persons¹ and 2. the organization of the process of submitting, receiving and monitoring Reports², 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 defense 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, the Company's partners of all kinds and relationships, 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”, the relevant Greek Law n. 4990/2022 (“Whistleblowing Law”) and the Joint Ministerial Decision 47312/2023,
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 through the available specific Reporting channels in compliance with article 13 of Greek Law 4990/2022, as in force and any other applicable laws and regulations, as well as in compliance with applicable provisions on personal data protection.

2 DEPARTMENTS INVOLVED

UNIT MENTIONED IN THIS DOCUMENT	ORGANISATIONAL DIVISION
HRO Division	Human Resources & Organization (HRO)
Internal Audit Department	Internal Audit (INTAU) of Italgas S.p.A.
Compliance and Anti-corruption Unit (COMPLA)	Legal Services Division (LEGAL)
Legal Affairs Unit (LEGAFF)	Legal Services Division (LEGAL)
Reports Receiving and Monitoring Officer ³ (RMO)	

All Divisions and Units referred to in this Compliance Standard belong to enaon, unless it is otherwise provided.

¹ "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

² "Report": providing information, verbally or in writing or through an electronic platform, regarding potential violation of laws and internal regulations

³ The duties of the Reports Receiving and Monitoring Officer are specified in Law 4990/2022 and in KYA 47312/2023

3 COMPLIANCE PRINCIPLES

3.1 Relevant regulations

- EU Directive 2019/1937 on “on the protection of persons who report breaches of Union law”, the relevant Greek Law n. 4990/2022 (“**Whistleblowing Law**”), as in force, Joint Ministerial Decision 47312/2023,
- The relevant Greek law n. 4808/2021, as in force, 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 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, including enaon and its subsidiaries, 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/and useful tools for addressing, managing and checking activities in the company, aimed at ensuring compliance with laws and corporate standards, protecting corporate assets, efficiently managing activities, compliance with regulatory obligations 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, including enaon and its subsidiaries, 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, including enaon and its subsidiaries, firstly, and in any case all Italgas Group's Personnel, including enaon and its subsidiaries, shall contribute to and participate in the company's internal control system and, with a positive attitude, involve its contractors in this respect⁴.
- Independence and professionalism of internal audit⁵ 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 assigned this activity on the basis of specific intra-group service contracts (SLAs).
- 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 Report. Italgas Group, including enaon and its subsidiaries, guarantees that the

⁴ Code of Ethics

⁵ 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.

Reporting person shall not be subject to any form of retaliation⁶, 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 National Transparency Authority.

- Without prejudice to the guarantee of confidentiality of the identity of the Reporting party, as set out above, the information relating to the Report can be communicated, according to the process described below, the applicable legislation and in compliance with the relevant terms and conditions, (i) to the Ethics Committee of enaon, 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 Divisions 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 and (iv) to the competent bodies (e.g. Public Prosecutor's Office and other authorities etc.). 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, including enaon and its subsidiaries, 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**")⁷

More specifically, due to their contents, and as indicated below, all Reports are received by the RMO and sent to the bodies competent to manage them using the specific communication channels that guarantee the confidentiality of the Reporting person's identity, as described in paragraph 3.4 below:

- the Ethics Committee of enaon is competent to i) manage the Ethics Reports, as regulated by paragraph 3.5 below but also Reports related to incidents of violence and harassment in the workplace and ii) manage the Whistleblowing Reports, as described in paragraph 3.7 below;
- Italgas' Internal Audit Department is responsible for handling Internal Control Breach Reports, as defined in paragraph 3.6

Anyone⁸ who receives a Report coming from outside the official channels must promptly send the original copy thereof to the RMO using tools and procedures that can guarantee the confidentiality of the identity of the Reporting person, 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

⁶ **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.

⁷ As described in art. 4-6 of Law 4990/2022, as in force.

⁸ Italgas Group Personnel, Ethics Committee, BoD Members and any other Business Partner.

confidentiality of the identity of the Reporting person, 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 person and/or other parties involved or, in any case, shall abstain from any involvement in the analysis and investigation. In particular, in cases of Reports of violations of EU law ('Whistleblowing'), if the RMO receives a Report in which allegations are made against itself or against the body responsible for investigating Reports within the Company, it is limited to forwarding it exclusively to the Greek National Transparency Authority, as the external channel for Reports, informing the Reporting Person.

3.4 Channels of communication

Anyone, including third parties, who wishes to report an incident that falls within the scope of this Compliance Standard may submit a Report using the possible channels of communication, as specified in Annex I, available on the encrypted online Platform which allows for the sending of Reports in written and oral form and which is also accessible to people with disabilities.

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 Report⁹ 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/>.

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 with the RMO or any competent recipient, 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 written 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.

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 competent body to receive Ethics Reports¹⁰ is the RMO who forwards the Reports to the Ethics Committee of enaon ("EC") for further investigation.

For each Ethics Report, the EC assesses the information received and, where necessary, if the Report is not anonymous contacts the Reporting person for more information and recommends the most effective investigation to confirm (or not) the incident and further evaluate it. The EC evaluates this possibility of conducting an investigation, as well as its scope, by cooperating with Italgas' Internal Audit Department and/or professionals independent of the Company, in accordance with the provisions of the Code of Ethics and its operating regulations.

In addition, the EC, if required, communicates the Report to the parties entitled to receive it for the purpose of investigating the Report in order to reach a proper conclusion more effectively. The EC may then communicate its finding to the relevant departments of the Company for further handling (for example, to the HRO in order to apply the disciplinary procedure).

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

¹⁰ It is noted that in cases where the subject of the Report falls within the scope of Law 4990/2022, as in force, the procedure described in par. 3.7 of this Standard on Whistleblowing Reports will be followed.

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”¹¹, 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) guarantees the confidentiality of the identity of the Reporting person, 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, for the competent actions: (i) to the HRO Department (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.

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

3.6.1 Investigation

In compliance with the provisions of paragraph 3.3 of this Compliance Standard, the Internal Control Reports are promoted for evaluation and investigation to the Internal Audit (INTAU) of Italgas S.p.A.

The Internal Audit (INTAU) of Italgas S.p.A. 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 Internal Audit of Italgas:

¹¹ Without prejudice to, for the latter, the action set out in paragraph 3.11 “Disciplinary Measures”, below.

- a) proceeds to open the “Internal Control Reports files” and enters them in the “Report management, monitoring and reporting system”¹²;
- b) sends the reports to the Ethics Committee of enaon using tools and procedures that can guarantee the confidentiality of the Reporting party.

Once it has received the Report from the Internal Audit, the Ethics 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”¹³, 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 Ethics Committee notifies the Internal Audit of Italgas, by taking into consideration any limitation arising from legislation concerning personal data and confidentiality which:

- a) investigates the Internal Control Reports as appropriate, including through the corporate departments involved, assessing the relevant results and, after consulting with the Ethics Committee, if necessary, duly dismisses it;
- b) if the report concerns corruption or bribery events, the competent body also notifies the Compliance and Anti-Corruption Unit;
- 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 Internal Audit 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 Internal Audit of Italgas 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.

¹² During this stage, the Recipient protocols the original copy of the reports

¹³ Without prejudice to, for the latter, the action set out in paragraph 3.11 “Disciplinary Measures”, below

At the end of the investigations, the Internal Audit of Italgas prepares the filing proposal for the Ethics Committee, which may:

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

Having obtained the positive opinion of the Ethics Committee on the filing proposals, the Internal Audit of Italgas 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 reports¹⁴ are conducted by the Internal Audit Department of Italgas with priority over other audits included in the Annual Plan, by taking into account the principles and methods of performance governed by the reference regulatory framework on the subject of Internal Audit Activities¹⁵.

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 system¹⁶, 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 Reports on the potential or actual violation of Union Law (Whistleblowing Reports)

The competent recipient of Whistleblowing Reports based on what is defined in paragraph 3.3 is the RMO. If the Report is received by an unauthorized person, the latter is obliged to forward the Report to the RMO without delay and without any modification of its content or disclosure of information which could lead to the identification of the Reporting person or of any third party named in the Report. The Report, regardless of how it is submitted, is archived by the RMO in physical or electronic file.

Upon receipt of the Report, the RMO forwards it for investigation pseudonymized and in accordance with the provisions of Chapter F of Law 4990/2022, as in force, on confidentiality and protection of personal data: (i) to the Ethics Committee of enaon and (ii) to the competent National Competent Authorities. In the event that, from the information provided, the RMO finds evidence of a criminal act

¹⁴ The Internal Audit Department of Italgas 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 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.

¹⁵ “Guidelines of the Italgas’ Board of Directors on Internal Audit activities”

¹⁶ 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.

being committed ex officio, it must immediately forward a copy of the Report to the local competent Prosecutor, informing the Reporting person.

The RMO archives the Report, and if it is possible informs the Reporting person, when:

- a) the Report is manifestly unreasonable, vague, incomprehensible or repeated in an abusive manner, such as in the case of re-submission of the same content without providing new information,
- b) its content does not fall within the scope of Article 4 of Law 4990/2022, as in force
- c) there are no serious indications of violations falling within the scope of Article 4 of Law 4990/2022, as in force.

In the event that the RMO receives a Report, in which complaints are made against him/her or against members of the Ethics Committee which is responsible for its investigation, then the RMO archives the Report and forwards it to the National Transparency Authority as an external reporting channel, informing the Reporting person.

3.8 Timing

The Reports Receiving and Monitoring Officer confirms 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 Internal Audit of Italgas which is responsible 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.

3.9 Reporting

The Internal Audit Department of Italgas prepares semi-annual reports on the received Reports of Breaches of the Internal Control System ("**Statement on Reports**"). The Ethics Committee also prepares semi-annual reports on the Reports falling within the scope of its activity.

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.

3.10 Disciplinary measures

Italgas Group, including enaon and its subsidiaries, will make every reasonable effort to prevent any conduct that falls within the scope of application of the present Compliance Standard, and to stop and sanction any conduct contrary to the latter performed by the Italgas Group Personnel including enaon and its subsidiaries.

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

- give rise to objective elements proving the “bad faith” of the entity and/or Company that has submitted the Report, the Ethics Committee, upon the proposal of the HRO Department, 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 including enaon and its subsidiaries, the Ethics Committee 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 including enaon and its subsidiaries;
 - 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 in accordance with the applicable internal labor regulation, if any. 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 Department 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 enaon 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

Annex		Responsible for Updating
1	Communication Channels	Legal/Compliance
2	Information notice on personal data processing	DPO

Annex I

Channels of communication

Update of June 2025

All Reports, anonymous or non-anonymous, can be submitted by the Reporting Person through the following channels provided by Enaon Group for this purpose:

- on the online encrypted platform, available on Enaon's website at <https://www.enaon.com/whistleblowing-procedure/>, which is also accessible to persons with disabilities, either in written form or/and orally via an audio message,
- at Enaon's postal address by sending a written letter: 109-111 Mesogeion Avenue & Roussou Street, 11526, Athens, Building C2, to the attention of the Reports Receiving & Monitoring Officer, with the indication "Confidential".

It is noted that, in order to assist the Reporting Person as well as the corporate bodies responsible for handling Reports, it is recommended the submitted Report to include, indicatively, the following information:

- a detailed description of the incident
- the specific Company of Enaon Group to which the incident relates
- where and when the incident occurred
- the persons involved in the incident
- the way you became aware/informed of the incident

In addition to the above, any potential Reporting Person also has the right to directly submit or re-submit external report to the Greek Transparency Authority which has been designated as the national external reporting channel for breaches of union law, as defined by Law 4990/2022, as in force, via the following link: <https://aead.gr/submit-complaint>

Annex II
Information notice on personal data processing
Update of May 2024

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

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:

- o enaon: 109-111, Mesogeion Avenue, 11525, Athens, Greece
- o Enaon EDA: 109-111 Mesogeion Ave., 11525, Athens, Greece,

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

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)