

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.

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.

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) providing and ensuring the necessary human, material and technical resources for the proper implementation of the Corporate Compliance Management Systems,
- 3) 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,
- 4) conducting audits and inspections to evaluate the performance and effectiveness of the Corporate Compliance Management Systems,
- 5) definition and periodic review of monitoring indicators, objectives, as well as of this Policy in order to assess its effectiveness,
- 6) encouraging personnel and/or third parties 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,
- 7) identification of risks and decision-making aimed at prevention, management, mitigation of risks and continuous improvement,
- 8) 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,

- 9) 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.

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 37001:2016 standard "Anti-Bribery Management Systems" with which Enaon Group has decided to comply,
- 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."

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 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,
- 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,
- 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,
- 4) selecting suppliers and partners in accordance with the principles of this Policy, binding them to demonstrate the appropriate behavior.

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”, 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.

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”, 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.

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, 18 June 2025

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 37001:2016, 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 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.



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.