

CORPORATE CITIZENSHIP POLICY

Italgas commitment

Italgas promotes energy development capable of creating economic and social value for the community and Italy in general, thanks to its widespread presence throughout the territory. Through the strategic and widespread nature of its digitised networks, in fact, the Group contributes to the process of decarbonisation and energy transition, with a view to “Net zero emissions”.

Italgas mainly operates in the sector of natural gas distribution in Italy, but its commitment is not only realised in the continuous improvement of the network and services, guaranteed by the digitisation of its infrastructure which also has positive effects on the end customer, with whom it encourages and fuels ongoing and direct dialogue. Furthermore, the Groups collaborates with bodies, associations and foundations, schools of all degrees, no-profit organisations and other parties in the local areas to give rise to events, projects and ventures in favour of the protection of the environment, the spread of culture, technological and scientific innovation, research and training.

Consistently with its strategic growth and sustainable development plans, the Italgas Group promotes and supports social, cultural and environmental events and initiatives according to criteria of transparency, correctness and impartiality towards all subjects with which it relates, confirming its commitment to the values of dialogue, collaboration and attention to the environment and local areas.

The close relationship with the local areas is a structural pillar of the Group’s sustainability strategy. In fact, Italgas is aware of the importance of the activity it carries out and of the relevant role it holds with respect to the market, economic development and the wellbeing of the people with whom it works/collaborates and of the communities where it operates, in line with the provisions of the Group’s Code of Ethics and Sustainability Policy too.

Thanks to its structured activities of dialogue with and listening to stakeholders, Italgas aims to identify the needs of local communities before then setting up initiatives and projects intended to meet the expectations of its interlocutors. The need to provide an effective response to these solicitations, combined with the complexity of the situations in which Italgas operates, the challenges of sustainable development and the need to take into consideration the interests of all stakeholders regarding the company business, prompted the Group to adopt this Corporate Citizenship Policy (the “Policy”).

With the term Corporate Citizenship Italgas refers to its role as an active “citizen” in society, with the aim of promoting and protecting civil and social rights, alongside Institutions, and in line with OECD Guidelines for multinational enterprises and with UN Guiding principles on business and human rights, with the aim of creating “public value” through collaboration with both public and private players. One of the tools of the sustainability policy used for this purpose is philanthropy, to which this Policy refers.

Italgas’ philanthropic activity is consistent with its vision and attention to sustainable development. Italgas therefore undertakes to encourage and support bodies that operate in protection of the environment, culture, society and the safeguarding of the territory active in Italy and abroad and in the geographic areas where the Italgas Group operates with its own infrastructure and/or with investments for their development or expansion.

The aim of this Policy is to define, more clearly and in a more structured way, the scope and type of initiatives aimed at satisfying the needs of the community that the Group wants to support, ensuring that these are related to the activities of Italgas. As part of the framework defined by the general principles set out in the Group’s Code of Ethics, transparency, honesty, fairness and good faith, the Policy assigns clear responsibilities for managing donations, sponsorships and local projects in partnership with bodies, associations and foundations, non-profit organisations and other entities in the territory set up to support local communities (“Corporate Citizenship” activities).

General Principles

Building a solid culture and approach to sustainability is an integral part of the strategic and operational management of Italgas, thanks to which sustainability is integrated into the business both within our processes and along the entire value chain. For this reason, it is essential to identify the needs of the communities in which the Company operates and which are aligned with its corporate objectives, in order to identify the projects and initiatives that respond to shared interests.

Being recognised in the local area by increasing relations with the contexts of reference and investing in communities in a way that is consistent and integrated with the business makes it possible to bring together competitiveness and the creation of long-term social value and represents an important opportunity for both the Group and all its stakeholders.

Since its foundation, Italgas has been dedicated to the creation of an infrastructure of excellence present in most of Italy and has been a protagonist in the Italian methanisation process. The Group’s widespread presence in the Countries in which it operates has prompted the Company to develop an ability to interact and listen, which led it to set itself the challenge of generation and return of value to local areas, intended as ongoing

support for communities by supporting projects and initiatives that guarantee tangible and lasting value. Today, Italgas wants to continue assisting the economic and social development of the communities where it operates and believes that Corporate Citizenship activities should be selected from among those that can better respond to the needs most felt by the community and which emerge from the dialogue with civil society, which represents a fundamental value for the company.

Objective of the actions

Italgas' strategy is mainly centred around four areas of action:

- **Awareness raising on topics relating to the energy sector and responsible use of resources** - efficient and responsible use of energy resources is essential for sustainable development. As a player in the sector, Italgas must take an active part in improving energy efficiency and promoting responsible behaviour along the entire value chain and by the end customers
- **Training and education initiatives** - it is important to have people to rely on who have the expertise required to provide a high-quality service. Therefore, Italgas must endeavour to improve the education and training system, in order to ensure access to universal training of a high standard, with particular reference to digital skills
- **Artistic-cultural and conservation of historical heritage** - through its commitment to preserving and promoting artistic and cultural heritage - Italgas wants to establish a connection with the territory and to disseminate artistic culture, ensuring the development of the potential of Italian cultural heritage
- **Inclusion and healthy lifestyles through sport**: the promotion of positive values relating to sport and the spread of healthy lifestyles goes hand in hand with the high attention always placed by Italgas on health and safety and on celebrating differences

Through the launch of Corporate Citizenship initiatives in these areas, Italgas aims to contribute to achieving the specific Sustainable Development Goals (SDGs), constituting the 2030 Agenda of the United Nations.

responsible use of resources



training and education initiatives



artistic-cultural area



inclusion through sport



Selection criteria and management of actions

The provision of donations and sponsorships and the activation of projects in the local areas are carried out on a voluntary basis and by taking into account the Company's capabilities and objectives, in order to respond effectively to the needs of local communities.

The Corporate Citizenship activities are carried out in respect of the Company principles and values expressed in the Code of Ethics, such as:

- sustainability;
- attention to environmental issues;
- interest in spreading culture;
- contribution to technological and scientific innovation;
- support for training and research;
- promotion of the local areas.

It is prohibited to support activities that are:

- illegal in nature;
- in conflict with the Group's values, with the principles set forth in the Code of Ethics, with the Italgas Sustainability Policy and with the rules of the Organisation and Control Model pursuant to Legislative Decree 231/2001;
- harmful to the perception, reputation and image of the Group.

In particular, when selecting initiatives, the Group favours those that maximize positive impacts on capitals identified in the Sustainable Value Creation Plan (natural, manufactured, intellectual, financial, human, relationship), favouring those activities that create and spread culture and value added for the community, with an approach of continuous improvement over time and sustainability.

The department responsible for managing and monitoring the Corporate Citizenship activities is the External Relationships and Sustainability Department. The management of the Corporate Citizenship activities is governed internally by a procedure that requires that each proposal be assessed, through a preliminary analysis of:

- consistency with the Code of Ethics of the Italgas Group;
- sustainability of the initiative;
- relations with the territory and communities;
- guarantees of transparency during the activity and in its reporting.

Types of additional contributions

Support for the communities and territories of reference are primary objectives for Italgas, prompting the Company to give a continuous and diversified commitment. For this reason, the Group encourages, in addition to financial support, the donation of assets,

also regulated by an internal procedure, and time contributions from Company employees.

Donation of goods refers to the donation of material goods given freely to organisations, associations and institutions.

Management and monitoring

Italgas undertakes to report on and monitor the objectives, targets and performances related to the Corporate Citizenship activities in public Company documents made available to the stakeholders.

With a view to greater transparency, the performance and reach of the Corporate Citizenship activities are monitored according to internationally recognised standards (for example by referring to the classification and measurement standards of the London Benchmarking Group model), which may be supplemented by specific methodologies and performance indicators developed internally intended to promote the benefits and impacts obtained thanks to the Corporate Citizenship activities and to publish the results of the analyses carried out.

Dissemination and updating of the Policy

The Italgas Group undertakes to periodically review the need for any updates to this Policy following significant changes linked to the Group's strategy, the needs of the local community, the main considerations raised by its stakeholders and the results deriving from Corporate Citizenship activities.

Furthermore, the Group undertakes to promote the knowledge of this Policy among Italgas employees and to publish it for all interested stakeholders using tools such as its Non Financial Statement and/or the Group's website.

Milan, 27 June 2023

The CHIEF EXECUTIVE OFFICER

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