

## **ITALGAS POLICY ON LABOR RIGHTS AND EMPLOYMENT PRACTICES**

Italgas recognizes that people are the foundation of the organization and the primary driver in generating sustainable value. Therefore, the protection of fundamental labor rights, the promotion of fair, safe, and inclusive conditions, as well as a transparent and balanced management of remuneration, are integral parts of the Company's identity and values.

This Policy complements and reinforces the provisions already set forth in the Code of Ethics, the "Human Rights Policy," the "Italgas Group Policy on Health and Safety, Environment, Quality, and Energy," the "Diversity, Gender Equality, Inclusion, Anti-Discrimination, and Protection of Dignity Policy," and the "Remuneration Policy Report," with the aim of ensuring consistency, clarity, and completeness in the Company's approach to labor issues.

All Group companies implement this Policy and are committed to setting objectives and targets in line with the guiding principles expressed herein and with the Group's development strategies.

This Policy is also communicated as a guideline for best practices to business partners, who are expected to apply and uphold the principles it contains.

### **Living Wage**

Italgas is committed to ensuring that all employees receive a fair and competitive level of remuneration, in compliance with applicable laws and collective labor agreements. This level is also determined on the basis of industry benchmarks, cost-of-living analyses, and territorial reference tables, with the objective of guaranteeing a decent standard of living for workers and their families.

This principle extends across the supply chain, requiring suppliers and partners to adopt wage standards consistent with the Group's values and with the social sustainability criteria embraced by Italgas.

### **Working Hours and Rest Periods**

Italgas is firmly committed to ensuring full compliance with national laws and collective agreements regarding maximum working hours, adopting concrete measures to prevent excessive workloads that may compromise employees' physical and mental health.

The Group guarantees the regulation and limitation of overtime, as well as the full respect of rights to daily and weekly rest, and to breaks during the working day, in accordance with applicable provisions.

These commitments are part of a broader strategy aimed at safeguarding organizational well-being and promoting a healthy, balanced, and sustainable work environment.

### **Annual Leave and Absences**

All employees are entitled to paid annual leave and to absences established by law and collective labor agreements, without any economic or professional penalties. The Company acknowledges the importance of personal time and work-life balance as essential factors for well-being.

### **Equal pay and remuneration**

In line with the Diversity, Gender Equality, Inclusion, Anti-Discrimination, and Protection of Dignity Policy and the Remuneration Policy, Italgas guarantees equal opportunities for men and women and is committed to ensuring equal pay for equal roles, responsibilities, and the value of work performed.

All forms of discrimination are strictly prohibited and countered through recruitment, evaluation, training, and development processes based solely on merit, skills, and results.

The Company conducts regular monitoring to ensure pay equity and inclusion.

### **Remuneration and Incentives**

As set out in the Remuneration Policy, the Group's compensation system is based on principles of transparency, meritocracy, and fairness. Variable components are linked to clear and measurable objectives, including ESG indicators, and include both short- and long-term incentive mechanisms, deferral schemes, and clawback clauses.

The governance of the system is entrusted to the Board of Directors and the Nomination and Remuneration Committee, ensuring alignment between individual performance, company results, and the creation of sustainable value.

### **Health, Safety, and Well-being**

Italgas is committed to fostering a culture where health, workplace safety, and environmental protection are considered fundamental values, encouraging our employees, contractors, and business partners to act consistently with these values both at work and at home.

### **Notice and Protection in Case of Restructuring**

In the event of organizational changes or workforce reductions, Italgas complies with the notice periods and protections established by law and collective agreements. The Company promotes constructive and ongoing dialogue with trade union representatives and implements measures to support professional retraining.

### **Responsible Supply Chain**

All suppliers, partners, and contractors are required to adhere to the principles of the Italgas Suppliers' Code of Ethics and the Human Rights Policy. They are expected to ensure fair wages, safe working conditions, the absence of child or forced labor, and full respect for workers' rights and applicable laws.

Italgas employs due diligence tools, audits, and vendor rating systems to monitor compliance and to promote improvements across the entire supply chain.

Indeed, Italgas adopts a rigorous and structured approach in managing supplier relationships, providing for specific contractual remedies in cases of proven violations of applicable regulations, the Group's ethical principles, or contractual obligations. Specific contractual clauses also allow for documentary and accounting audits in cases of suspected non-compliance, as well as the obligation to

immediately report any violations through the official channels established by the Company's compliance system.

### **Dialogue and Participation**

Italgas promotes industrial relations based on respect for freedom of association and the recognition of workers' representative bodies. The Company encourages constructive and transparent dialogue, fostering the active participation of employees in organizational dynamics.

### **Whistleblowing**

In line with the Compliance Standard "Reports received by Italgas and its subsidiaries", the Italgas Group has established encrypted reporting channels, available on the Company's website and accessible both to internal personnel and to third parties who, in any capacity, have a relationship with the Group. These channels allow reports to be submitted confidentially or anonymously.

Whistleblowers may use these channels to report conduct that is also contrary to the principles set forth in this Policy, which, if confirmed, will result in disciplinary actions or other corrective measures.

Sanctions are imposed proportionally to the seriousness of the misconduct and with due regard for the protection of the victim, regardless of the position held by the individual concerned.

The Italgas Group's Whistleblowing Management System has been certified by an independent body as compliant with the requirements of ISO 37002:2021.

### **Dissemination, Training, and Updating**

The Italgas Group is committed to annually assessing the need for any updates to this Policy in light of significant changes related to the Group's strategy.

This Policy is communicated to Italgas employees and all stakeholders in a spirit of transparency and collaboration and is publicly available to anyone upon request through the Group's internal and external communication channels.

Furthermore, through appropriate information and training initiatives, the Group is committed to promoting awareness of the principles contained herein, while its implementation is supervised by the Chief Executive Officers of each Italgas Group company.