



A2A GROUP ANTI-CORRUPTION POLICY

Approved by the Board of Directors of A2A S.p.A. on 18 December 2025

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DEFINITIONS

A2A: A2A S.p.A., the parent company of the **A2A Group**.

Sensitive Activities: business activities that entail a risk, including a potential risk, of violation of Anti-Corruption Laws.

Code of Ethics: the A2A Group Code of Ethics.

Legislative Decree 231: Italian Legislative Decree No. 231 of 8 June 2001, entitled "Regulation of the administrative liability of legal entities, companies and associations, including those without legal personality, pursuant to Article 11 of Law No. 300 of 29 September 2000", as subsequently amended and supplemented.

Addressees: all persons carrying out activities for the A2A Group. Addressees include both A2A Group People and Third Parties.

Public Administration Representatives: all personnel of the Public Administration and any individuals connected with it or appointed by it. This includes:

- **Public Officials:** pursuant to Article 357 of the Italian Criminal Code, *"for the purposes of criminal law, public officials are those who exercise a public legislative, judicial or administrative function. For the same purposes, an administrative function is public when it is governed by public law provisions and authoritative acts and is characterised by the formation and manifestation of the will of the public administration or by its performance through authoritative or certifying powers"*;
- **Persons in Charge of a Public Service:** pursuant to Article 358 of the Italian Criminal Code, *"for the purposes of criminal law, persons in charge of a public service are those who, in any capacity, provide a public service. A public service is understood as an activity governed in the same manner as a public function, but characterised by the absence of the typical powers of the latter, and excluding the performance of simple clerical duties or purely material activities"*.

Anti-Corruption Laws: by way of example and without limitation: i) anti-corruption provisions contained in the Italian Criminal Code, the Italian Civil Code and other applicable national laws, including Legislative Decree 231; ii) the Foreign Corrupt Practices Act (FCPA); iii) the UK Bribery Act; iv) the Spanish Ley Orgánica; (v) international anti-corruption treaties, such as the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions and the United Nations Convention against Corruption; (vi) any other applicable anti-corruption laws in the jurisdictions in which the A2A Group operates, even where such laws are more stringent than this Policy.

Model 231: the Organisation, Management and Control Model adopted pursuant to Legislative Decree 231 by A2A S.p.A. and the other A2A Group companies.

A2A Group People: all individuals who perform work activities for the A2A Group, regardless of the contractual form of their employment relationship (including, by way of example, employees, interns and trainees), as well as members of corporate bodies.

Public Administration: the set of entities and bodies that perform public functions, namely legislative, administrative (e.g. authorisation, control, supervision, inspection and decision-making) and judicial functions, or that manage public interests aimed at safeguarding the community. By way of example and without limitation, this includes: **State administrations** (e.g. Parliament, the Presidency of the Council of Ministers, Ministries, Prefectures, central public bodies), **territorial entities** (e.g. Municipalities, Mountain Communities, Provinces, Metropolitan Cities and Regions), **national, regional and local bodies** (e.g. authorities governing water and/or waste services, ARPA, ATS, ASL), **independent administrative authorities** (e.g. the Italian Competition Authority (AGCM), the National Commission for Companies and the Stock Exchange (CONSOB), the National Anti-Corruption Authority (ANAC), the Regulatory Authority for Energy, Networks and Environment (ARERA), the Data Protection Authority (GPDP) and the Communications Regulatory Authority (AGCOM), etc.), **tax agencies** (e.g. the Revenue Agency, the Customs and Monopolies Agency and the State Property Agency), as well as **other entities, including corporate entities** (e.g. Gestore dei Servizi Energetici S.p.A. (GSE), ANAS S.p.A., National Association of Italian Municipalities (ANCI), Basin Authorities, consortia among local administrations, and public service concessionaire companies).

Anti-Corruption Policy (or the Policy): this Anti-Corruption Policy.

A2A Group (or the Group): A2A and the companies subject to the direction and coordination of A2A.

Third Parties: all natural and legal persons other than the Public Administration with whom the A2A Group has or intends to have business and/or commercial relationships, including, by way of example and without limitation, suppliers of goods, contractors and subcontractors of works and services, consultants, agents, plant developers, joint-venture partners, counterparties in acquisitions or disposals of companies or in real estate purchase/sale or lease transactions, customers, etc.

1. PURPOSE AND SCOPE

The A2A Group firmly rejects any conduct that may constitute, or even merely facilitate, corrupt practices, considering integrity, fairness and transparency to be fundamental values that guide its activities and define its identity.

For the A2A Group, combating corruption represents not only a regulatory obligation but also a strategic and cultural choice that safeguards the integrity of the organisation, strengthens its reputation and helps create a fair, transparent and responsible working environment, thereby contributing to the sustainable development of the business over the long term.

To this end, the A2A Group has adopted a **structured system of rules, controls and organisational safeguards** aimed at preventing corrupt conduct, within which this Policy is framed. The Policy was approved by the Board of Directors of A2A and subsequently by the administrative bodies of the other A2A Group companies.

In particular, the Policy:

- defines the general principles and rules of conduct intended to enable Addressees to identify corruption-risk situations and to adopt appropriate behaviour;
- expresses the Group's concrete commitment to preventing and combating any unlawful conduct, in line with the principles set out in the Code of Ethics and in compliance with the tenth principle of the United Nations Global Compact, according to which *"Businesses should work against corruption in all its forms, including extortion and bribery"*.

All Addressees are required to be familiar with, understand and comply with the Policy. Accordingly, all actions and conduct carried out by Addressees in the performance of activities for the A2A Group, regardless of the place and country in which they are performed, must be consistent with the principles and values set out in the Policy.

Management and all those holding corporate roles with supervisory and coordination responsibilities are responsible for ensuring the dissemination of the Policy, monitoring compliance with it, and adopting appropriate measures to prevent, identify and report potential violations.

Under no circumstances may the claim of acting in the interest of the A2A Group justify conduct that is inconsistent with the provisions of this Policy.

2. REGULATORY FRAMEWORK AND INTERNAL FRAMEWORK

The A2A Group is required to comply with Anti-Corruption Laws.

With reference to internal governance, **this Policy forms part of the set of regulatory documents adopted by the A2A Group, which contribute to safeguarding and strengthening the internal control system and the risk management framework.**

By way of example and without limitation, with specific reference to corruption prevention, the main relevant internal regulatory documents include:

- Code of Ethics;
- Legislative Decree 231 Models;
- A2A Group Guidelines for Reporting, including Anonymous Reporting (Whistleblowing);
- A2A Group Conflict of Interest Management Policy;
- Economic intelligence – reputational due diligence on third parties;
- Gifts and promotional items management;
- Business travel and representation expenses management;
- A2A Group Sponsorships Management;
- A2A Group Donations and Charitable Contributions Management;
- A2A Group Institutional Affairs Policy;
- Management of inspections and control activities carried out by the Public Administration and sector authorities;
- Management of environmental compensation and rebalancing measures;
- Management of public grants, contributions, subsidies and funding;
- Supplier qualification and evaluation;
- Procure-to-Pay Cycle – Purchase Authorisation within the A2A Group;
- Issuance of Purchase Orders;
- Direct procurement;
- Operating instruction for the authorisation of subcontracts and notification of sub-assignments;
- Investment appraisal and tender management;
- Preparation and approval of the A2A Group Industrial Plan;
- Merger & Acquisition transactions;
- Group Financial Policy;
- Management of relations with the statutory audit firm;
- A2A recruitment and hiring processes;
- Litigation management.

3. GENERAL PRINCIPLES

The A2A Group prohibits any form of corruption involving, or committed by, any public or private party, whether directly or through intermediaries.

In particular, **it is prohibited** to:

- offer, promise, grant, pay, solicit or authorise any financial advantage or other benefit to Representatives of the Public Administration as well as to private individuals (**so-called active bribery**);
- accept, solicit or authorise someone to accept any financial advantage or other benefit from Representatives of the Public Administration as well as from private individuals (**so-called passive bribery**),

for the purpose of unlawfully obtaining:

- an act or omission by a Representative of the Public Administration in the exercise of their functions, or the adoption by such individual of any decision in breach of their official duties;
- an act or omission by a private individual, in breach of duties of loyalty, fairness or confidentiality connected with their role or position.

The benefit deriving from a corrupt act does not consist solely of the transfer of money, but may also take the form of other benefits, including, by way of example and without limitation:

- gifts, sponsorships and charitable donations;
- offers of hospitality, meals and transport;
- supplies, professional engagements, employment or investment opportunities;
- confidential information, including information that may be used for trading in regulated securities and financial instruments;
- more favourable commercial terms;
- assistance or support to family members.

In order to avoid engaging in corrupt conduct, each Addressee, in the performance of activities carried out for or on behalf of the A2A Group, is required to:

- strictly comply with Anti-Corruption Laws;
- align their conduct with this Policy, the principles set out in the Code of Ethics, the 231 Models (with particular reference to Special Sections A "Relations with the Public Administration" and R "Corruption between private parties"), as well as any equivalent models adopted by Group companies operating in countries other than Italy;
- manage Sensitive Activities in compliance with the provisions set out in the relevant internal regulations;
- promptly disclose any actual or potential conflict of interest, including family or financial relationships that may compromise objectivity and professional integrity;
- refrain, both in Italy and abroad, even where permitted by local laws, from granting any:
 - **facilitation payment**, i.e. payments, benefits or other advantages in favour of Representatives of the Public Administration aimed at facilitating and/or speeding up decision-making or the performance of activities related to the office held by such individuals;

- o **political contribution** to political parties, movements, committees, political or trade-union organisations, or to their representatives or candidates¹.

To ensure an adequate internal control system and effective management of corruption risks, the following general principles also apply and must inspire the organisation and performance of all corporate activities:

- **Segregation of duties:** corporate activities must be based on the principle of separation of functions, whereby the authorisation of a transaction is the responsibility of a person other than the one who executes it operationally and the one who performs the related controls.
- **Allocation of powers:** authorisation and signature powers must be: (i) consistent with the organisational and managerial responsibilities assigned; and (ii) clearly defined and known. The corporate roles vested with the power to represent the relevant company in specific transactions must also be defined, specifying the limits and nature of such powers.
- **Transparency and traceability of processes:** every activity must be verifiable, traceable, consistent and appropriate, and the relevant supporting documentation must be properly filed and retained.
- **Adequacy of internal rules:** the set of corporate rules must be consistent with the operations carried out and the level of organisational complexity, and must ensure the controls necessary to prevent the commission of corruption offences.
- **Staff training:** specific training programmes must be provided on the anti-corruption measures adopted by the A2A Group, with particular reference to personnel involved in the Sensitive Activities listed below.

4. SENSITIVE ACTIVITIES

This section describes the Sensitive Activities that, within the operational scope of the A2A Group, have been identified as such due to their higher, even if only abstract, risk of corruption. For each of these activities, specific internal regulatory documents have been adopted to monitor and mitigate such risks, periodically updated in a continuous improvement perspective, in line with and implementing the principles and control standards outlined below.

¹ Any political contributions may be made by A2A Group People strictly in a personal capacity and must in no way be linked or attributable to the employee's corporate role. In this regard, it is prohibited to use corporate funds, work tools, working time, or any other resources or benefits of A2A Group companies to support political activities, candidacies, or fundraising initiatives.

4.1 GIFTS AND HOSPITALITY EXPENSES

Any gift, hospitality expense, or other form of hospitality may be offered or received only if it falls within the context of acts of ordinary commercial courtesy, does not compromise the integrity and reputation of the parties, and does not influence the Addressee's independence of judgement.

This means such acts must not take place during particular phases of a relationship or negotiation (for example, during commercial negotiations, disputes, or pending discretionary government decisions), as they could more easily be perceived as intended to influence the Addressee.

In general, the provision or receipt of gifts, representation expenses, or other forms of hospitality is permitted only if compliant with the relevant internal regulatory documents and the following criteria:

- they must fall within normal courtesy limits, be of modest value, and not be perceived as improper or otherwise misinterpreted by the Addressee or third parties;
- they must be reasonable and made in good faith, i.e., related to legitimate business activities;
- they must not be intended to influence the Addressee's independence of judgement or to induce them to grant any undue advantage;
- they must not compromise the integrity or reputation of any party;
- they must not be provided indirectly to the Addressee through third parties, such as family members;
- they must not consist of a sum of money (e.g., cash, cheques, transfers, or any other form);
- they must always be pre-approved according to internal corporate rules;
- they must be recorded accurately and transparently, supported by appropriate documentation.

The People of the A2A Group are required to refuse any offers of gifts or hospitality that cannot be regarded as acts of customary business courtesy of modest value and that, in any event, are not compliant with the internal regulatory documents defining the applicable financial thresholds, eligibility criteria and reporting requirements.

4.2. SPONSORSHIPS

Sponsorships consist of agreements under which contributions are provided in the form of cash (so-called financial sponsorships) or goods and/or services (so-called technical sponsorships) in favour of entities or third parties, with the ultimate purpose of promoting the image and/or activities of the A2A Group. By way of example, such initiatives may relate to social, environmental, sporting, entertainment, artistic and cultural matters.

To avoid sponsorships being perceived as disguised benefits to a third party aimed at obtaining an undue advantage, they may only be granted in compliance with the requirements set out in the relevant internal regulatory document and the following principles:

- they must be consistent with the approved budget and adequately justified;
- they must follow the prescribed authorisation process, in compliance with delegated powers;
- where required, they must be preceded by reputational checks on the beneficiaries, including verification of actual or potential conflicts of interest;
- they must be regulated in a specific written agreement, in the approved format, properly filed;
- payments must be made solely in accordance with the sponsorship agreement, including, where applicable, controls over the use of the contribution in line with the purposes set out in the agreement;
- payments to the beneficiary must be made exclusively to an account registered in the beneficiary's name;
- they must be correctly and transparently recorded in accounting books and registers.

A2A Group People are required to refuse any offers of gifts or hospitality that cannot be classified as commercial courtesy of modest value, or that are not in compliance with internal regulatory documents establishing economic limits, eligibility criteria, and reporting procedures.

4.3 DONATIONS AND CHARITABLE DONATIONS

Donations, understood as contributions made free of charge to entities, charitable organisations, foundations, or non-profit associations, carry the risk that funds or valuable assets could be used to pursue undue advantages.

The A2A Group may make donations only in response to requests from entities (including local public authorities) and non-profit associations, or proposals of high cultural or charitable value, with proven reliability and recognised reputation, acting with maximum transparency and in compliance with Anti-Corruption Laws and relevant internal regulatory documents, as well as the following principles:

- they must be consistent with the approved budget;
- they must follow the prescribed authorisation process, in compliance with delegated powers, providing an adequate description of the nature and purpose of the donation;
- where required, they must be preceded by reputational checks on the beneficiaries, including verification of actual or potential conflicts of interest;
- they must be made within the approved limits for the specific initiative and recorded appropriately and transparently in the accounting books and registers of the donating company;
- payments to the beneficiary must be made exclusively to an account registered in the beneficiary's name;
- all documentation prepared in relation to the donation must be filed.

4.4 RELATIONS WITH THE PUBLIC ADMINISTRATION

Interactions with the Public Administration may expose the A2A Group to corruption risks. Consequently, all such interactions must be conducted with particular caution and in strict compliance with Anti-Corruption Laws and this Policy.

The following are, by way of example and without limitation, the main corporate activities that involve interactions with Representatives of the Public Administration:

- requests for and obtaining/renewal of authorisations, licences, or other administrative measures necessary for the exercise of A2A Group's core activities;
- inspections and control activities carried out by public authorities;
- management of compliance obligations and submission of declarations and/or other documentation;
- requests for grants, subsidies, contributions, and public financing;
- management of agreements with local authorities, including those relating to compensation and environmental balance measures;

- management of institutional relations, including participation in public consultations and concertation procedures with national and European institutional representatives;
- participation in public tenders, award and execution of contracts, and management of related obligations.

The A2A Group supports collaboration and dialogue with the Public Administration, ensuring that these interactions respect the principles of transparency and fairness, safeguarding the integrity of its operations.

To this end, all interactions between A2A Group People and Representatives of the Public Administration must comply with the following criteria:

- they must be managed exclusively by designated corporate structures and expressly delegated individuals;
- meetings with the Public Administration should, where possible, include at least two duly delegated A2A Group representatives. Where this is not possible, an explanation must be provided in the reporting documentation;
- traceability of meetings and communications must be ensured through written reports that are properly filed, in line with the internal regulatory documents adopted by A2A Group;
- it is prohibited—directly or through intermediaries—to offer or comply with requests for money or other benefits to Representatives of the Public Administration in order to influence their actions in performing official duties to secure an undue advantage.

4.5 RELATIONS WITH THIRD PARTIES

Relations with Third Parties constitute a potential area of corruption risk. Therefore, from selection to execution, they must be managed in full compliance with the principles of transparency, fairness, competitiveness, and traceability, and in accordance with Anti-Corruption Laws and other applicable regulations.

Specifically, the engagement of a Third Party must always be adequately justified by a clear and specific commercial or business need, while verifying that the remuneration is appropriate relative to market values.

During the selection process, Third Parties are subject to checks on technical, professional, organisational, and financial suitability, as well as compliance with health

and safety regulations. Where required, reputational assessments are conducted on Third Parties, including verification of corporate ownership structures and ultimate beneficial ownership.

Agreements with Third Parties must:

- be formalised in writing and authorised by individuals with adequate representation powers, in accordance with the system of powers of attorney, delegations, and authorisation levels;
- include obligations and explicit commitments for Third Parties—and any entities they involve in carrying out the assigned activities—ensuring strict compliance with Anti-Corruption Laws and other applicable regulations, as well as the principles contained in this Policy and the Code of Ethics. Violations may result in measures such as contract termination and compensation for damages.

4.5.1 SUPPLIERS, CONSULTANTS AND PROFESSIONAL SERVICE PROVIDERS

The selection and management processes for suppliers, consultants, and service providers are governed by the relevant internal regulatory documents, which identify the roles and responsibilities of key actors and define procedures for proper and transparent qualification, selection, and subsequent formalisation of contractual relationships, in line with the following principles:

- the procurement process must be carried out by teams composed of at least two individuals, adequately trained in anti-corruption;
- verification must ensure that the supplier, consultant, or service provider signing the contract is the same entity actually providing the services and issuing the corresponding invoices;
- monitoring of performance and conduct of suppliers, consultants, or service providers, as well as verification of correct receipt and acceptance of purchased goods and services, is ensured by the functions involved in the process;
- all payments must comply with the contractual provisions, be approved according to the internal approval system, and be properly recorded.

4.5.2 BUSINESS PARTNERS

For the purpose of participating in tenders and contracts, A2A Group companies may partner or collaborate with other enterprises through the establishment of Temporary Business Associations (ATI), consortia, joint ventures, NewCos, or other forms of aggregation.

A2A Group companies engage in partnerships exclusively with counterparties of proven reliability and experience. Where required, specific reputational assessments are conducted on the counterparties, in accordance with the principles of the Code of Ethics and internal regulatory documents that define the roles and responsibilities of key actors involved in the process.

4.6 EXTRAORDINARY TRANSACTIONS

Extraordinary transactions (acquisitions, mergers, demergers, disposals, contributions, or similar involving companies, shareholdings, or business units, depending on the type) may expose A2A Group to corruption risks. To prevent these risks, and in line with internal regulatory documents, such transactions must be preceded by due diligence activities aimed at:

- obtaining a truthful and complete representation of the target company or business unit (for acquisitions or similar transactions);
- verifying the commercial and professional reliability of the contractual counterparty (for all extraordinary transactions) and of the target company (for acquisitions or similar transactions);
- identifying the main risk factors, including corruption risks.

The entire process must ensure compliance with principles of transparency, traceability of relevant phases, and fairness.

4.7 FINANCIAL MANAGEMENT AND ACCOUNTING

Financial management and accounting are subject to specific regulatory requirements designed, among other things, to discourage and detect payments and receipts made for corrupt purposes.

The A2A Group requires that financial resources and accounting activities are managed according to principles of transparency, accuracy, completeness, traceability, verifiability, timeliness, and relevance to business activities, in line with internal regulatory documents.

Specifically:

- every operation and transaction must be authorised, verifiable, legitimate, consistent, appropriate, and correctly and promptly recorded in the company accounting system, in accordance with legal requirements and applicable accounting principles;

- all costs, charges, revenues, receipts, payments, and commitments must be recorded promptly, completely, and accurately in the financial information, supported by appropriate documentation;
- payments must be made within authorised budgets and according to defined internal powers;
- only authorised operators, equipped with adequate manual and digital systems to prevent corruption, may be used;
- verification must ensure that the counterparty matches the account used for payment or receipt;
- all operations must be authorised by competent persons, respecting the principle of segregation of duties, and supported by suitable supporting documentation;
- periodic controls of inventories must be carried out to ensure the accuracy of inventory movements.

Furthermore, it is strictly prohibited to:

- conduct transactions with unregistered counterparties or with incomplete identification data;
- receive payments without supporting documentation (e.g., invoice);
- accept payments from unidentifiable parties;
- adopt payment methods that are anomalous or not compliant with contractual agreements;
- make payments to countries other than where the supplier is legally or operationally based, or to third parties not justified by the contract;
- use cash beyond legal limits or limits of bearer financial instruments, or use anonymous or fictitiously named bank accounts.

4.8. SELECTION, HIRING AND MANAGEMENT OF PERSONNEL

The process of selecting and hiring personnel may be exposed to corruption risks if conducted with the aim of pursuing undue advantages.

The A2A Group has therefore adopted specific internal regulatory documents to ensure that personnel selection and onboarding are carried out according to principles of impartiality, transparency, independence of judgement, and non-discrimination, in compliance with the following principles:

- the recruitment need must be supported by specific workforce planning or contingent requirements, authorised by individuals with the relevant powers;
- candidates must be evaluated by multiple distinct individuals, and the outcomes of the entire assessment process must be properly documented and traceable;
- consistency must be ensured between the proposed contractual role and the position to be filled;
- during the selection process, thorough checks must be performed to verify any personal or financial relationships of candidates with Representatives of the Public Administration, any public offices held, kinship or affinity with A2A Group employees, and compliance with laws regarding “pantouflage.”²

Once employment relationships are established, management must adhere to the same principles of impartiality and fairness, ensuring that any career advancement or salary increase is based on merit, skills, and professionalism.

4.9 HANDLING OF LITIGATION AND OUT-OF-COURT DISPUTES

A2A Group companies and A2A Group People may be involved in litigation or out-of-court disputes, which may include third parties, whether public (judicial authorities, clerks, etc.—see paragraph 4.3 “Relations with the Public Administration”) or private (external lawyers, technical consultants, etc.). In these contexts, Addressees are required to observe principles of transparency, fairness, objectivity, and traceability, ensuring conduct always aligns with ethical values and internal regulatory documents. In any case, it is strictly prohibited to:

- o promise or offer payments or other benefits during settlement negotiations, out-of-court agreements, or legal proceedings to induce parties to conceal, omit, or fabricate facts, or otherwise act to protect or enhance the position of A2A Group;
- o induce a party to withhold statements or provide false statements to judicial authorities or in arbitration/mediation proceedings, including through threats or

² The prohibition of pantouflage is governed by Article 53, paragraph 16-ter of Legislative Decree No. 165/2001 (so-called “Consolidated Law on Public Employment”), according to which all individuals who, in the last three years of service, exercised authorisation or negotiation powers on behalf of the Public Administration, are prohibited from carrying out, for the three years following the termination of their public employment, activities with private entities that were Addressees of acts or measures issued by the Public Administration through the same authorisation or negotiation powers they themselves exercised. Violation of this prohibition results in the nullity of contracts or assignments granted, and, for the private parties involved, the prohibition to contract with the Public Administration for the following three years, with the obligation to return any compensation that may have been received and attributed to them. This provision must be applied by A2A Group in managing personnel and ensuring compliance with anti-corruption and conflict-of-interest requirements.

violence, with the aim of concealing, omitting, or fabricating facts intended to avoid liability or reduce claims, penalties, or sanctions against A2A Group or its representatives;

- o directly or indirectly engage in any illegal activity that may benefit or harm any party during civil, criminal, or administrative proceedings, or during arbitration or mediation.

5. CONFLICTS OF INTEREST

In the performance of any corporate activity, situations must be avoided where individuals involved in operations have a conflict of interest, particularly personal or family interests, that could affect their independence of judgement or interfere with their ability to make impartial decisions in the best interest of A2A Group.

The A2A Group considers timely and proper management of actual or potential conflicts of interest a key control to protect corporate integrity and prevent corruption risks.

Accordingly, the presence—even potential—of a conflict of interest must be immediately disclosed according to the procedures set out in the relevant internal regulatory documents, allowing responsible structures to evaluate appropriate measures. The individual involved must promptly abstain from participating in the operational or decision-making process where the conflict has arisen.

6. INFORMATION AND TRAINING

The A2A Group is committed to promoting and ensuring adequate awareness of this Policy by communicating it to Addressees through appropriate information and communication activities. Specifically:

- o regarding A2A Group People, dissemination of the Policy is ensured via suitable tools, such as publication on the corporate intranet or posting on noticeboards;
- o regarding Third Parties, the Policy is made available on the Group's website, subject to the inclusion of contractual clauses whereby such parties commit to adhere to and comply with the principles outlined in this Policy.

Furthermore, the Group ensures that all A2A Group People receive adequate training to raise awareness of anti-corruption responsibilities and risks associated with their activities, in line with internal regulatory documents, including this Policy, the 231 Model, and the Code of Ethics. In particular, within the first six months of employment, employees must complete a mandatory training course on this Policy, followed by periodic refresher courses.

7. REPORTING AND HANDLING OF VIOLATIONS

7.1 REPORTING MECHANISMS

All Addressees may report any violation or suspected violation of Anti-Corruption Laws, as well as the principles and behavioural rules set out in this Policy.

The A2A Group recognises the key role of a structured reporting system in preventing and combating corruption. For this purpose, a dedicated reporting channel has been established, accessible via a secure online platform at the following link: <https://www.gruppoa2a.it/it/investitori/governance/segnalazioni-whistleblowing>.

Reports are handled with the highest level of confidentiality, in accordance with the procedures and principles set out in the “A2A Group Guidelines on Reporting, including Anonymous Reports (Whistleblowing)”, which are fully referenced herein.

The dedicated platform is designed to provide a safe and confidential environment, allowing anyone, from any location and device with internet access, to submit a report. The system supports direct and confidential communication, enabling interactions for clarifications or additional information while protecting the confidentiality of both the reporter and the reported party.

The A2A Group is committed to protecting anyone who makes a report in good faith or based on reasonable belief from any form of direct or indirect retaliation, discrimination, or penalisation (for example, disciplinary measures, demotion, dismissal, transfer, or other organisational actions that negatively affect working conditions), whether directly or indirectly linked to the report concerning violations of this Policy.

7.2 HANDLING OF VIOLATIONS – SANCTIONS AND APPLICABLE MEASURES

In the event of violations of Anti-Corruption Laws, the competent judicial authority may impose criminal and administrative sanctions on both natural and legal persons. Specifically, natural persons may face custodial and/or monetary penalties, while legal entities may be subject to monetary and prohibitive sanctions (e.g., prohibition from conducting business or contracting with the Public Administration), in addition to confiscation of illicit proceeds and publication of the conviction, resulting in serious reputational damage and significant operational consequences.

Internally, violations of the behavioural rules established in this Policy by A2A Group People are addressed promptly, in accordance with applicable legal and/or contractual procedures, through the initiation of disciplinary proceedings. Sanctions may be applied based on the objective severity of the violation, degree of fault, any repetition of the same conduct, and intentionality, while respecting the principle of proportionality.

For violations committed by Third Parties or any individuals they engage in executing contractual agreements, the relevant A2A Group company may choose not to enter into or to terminate the relationship with the counterparty, or to apply contractually provided measures, including contract termination, without prejudice to claims for damages caused to the A2A Group.

8. UPDATE

The A2A Group Legal and Compliance Department periodically reviews this Policy to ensure its effectiveness, alignment with the Group's context, and continuous compliance with new regulations.

Any update, amendment, or integration of this Policy must be approved by the A2A Group Board of Directors and subsequently by the governing bodies of the other companies within the Group.

For any clarifications regarding the interpretation or application of this Policy—including in relation to applicable Italian or international anti-corruption regulations—Addressees may contact the A2A Group Legal and Compliance Department.