



# ENVIRONMENTAL AND ENERGY POLICY

## Introduction

The Sesa Group (hereinafter also “Group” or “Sesa”) supports the growth of the Italian economic system by assisting enterprises in addressing the new challenges required to remain competitive in the digital era, through innovation of business models, organisational structures, corporate culture and Information and Communication Technologies. As a leading operator in the Digital Technology, Consulting and Vertical Applications sector for enterprises and organisations, our commitment is to contribute to sustainable development through innovative and environmentally responsible technologies that generate a positive impact on the planet. To this end, the Group aligns its strategies and objectives with a sustainable business model. Considering its size and visibility, Sesa is aware that its conduct can contribute to sustainable growth that also respects the natural environment.

This Environmental and Energy Policy (hereinafter also “Policy”) formalises the Group’s commitment to environmental protection, with the objective of offsetting indirect emissions from offices and Data Centres through the procurement of energy certified as 100% from renewable sources, and of significantly reducing the Group’s direct emissions. First and foremost, Sesa is committed to preventing, managing and, where possible, reducing the environmental impacts generated by its operational activities, whether carried out directly or through suppliers and partners.

Sesa assumes this responsibility in accordance with the principles set out in this Policy, which inspires the Group’s operations and guides both activities under its direct responsibility and those related to strategic direction and coordination of Group Companies, taking into account the relevant needs and expectations of stakeholders.

## Purpose of the Policy

With the objective of ensuring full and effective compliance with applicable regulations, this Policy defines the reference principles and standards for environmental protection, climate safeguarding and the responsible use of energy and natural resources. In addition, the Group intends to apply the principles issued by leading national and international organisations as reference frameworks for this Policy, including, by way of example:

- the 17 United Nations Sustainable Development Goals (SDGs), addressing issues such as economic and social development, the right to health and education, access to water and energy, dignity at work, inclusive and sustainable economic growth, climate change, environmental protection, and social and gender equality;
- the 2030 Agenda for Sustainable Development;
- the 2015 Paris Agreement on the reduction of greenhouse gas emissions;
- the COP26 Climate Change Conference held in Glasgow in 2021.



The organisational approach is inspired by the following general principles:

- Prevention and reduction of environmental impacts, by orienting business activities towards criteria aimed at preventing pollution, reducing environmental impacts (including through the dematerialisation of processes, products and services) and safeguarding the health and safety of the people involved;
- Promotion of an environmental protection culture, through awareness-raising and environmental training activities within the organisation, fostering the growth and dissemination of environmental awareness and strengthening individual and collective responsibility;
- Implementation of programmes aimed at assessing environmental and energy impacts, risks and opportunities;
- Reduction of environmental impacts and improvement of environmental and energy performance;
- Full compliance with all environmental and energy regulations at international, national and local level, with a view to continuous improvement of environmental and energy performance;
- Collaboration with customers and suppliers to ensure that environmental and energy management becomes a competitive factor in national and international markets;
- Maintaining a high level of listening and communication with all internal and external stakeholders, in a spirit of transparency and sharing;
- Continuous monitoring and reporting of environmental and energy aspects characterising activities, defining specific environmental objectives and improvement programmes aimed at minimising significant environmental impacts.

## Scope of Application

This Policy applies to the parent company Sesa S.p.A., its subsidiaries and all their personnel, including members of Corporate Bodies and the Supervisory Body, Group Personnel (including employees, collaborators, interns and trainees), as well as suppliers, consultants, partners and, more generally, all other parties who, in any country in which the Group operates, act in the name of and/or on behalf of the Group Companies or maintain contractual relationships with them.

The Environmental and Energy Policy is overseen by the parent company (Sesa S.p.A.), which, through the competent functions, coordinates the implementation of related projects.

## Governance

In order to ensure adequate oversight of environmental matters, the Group has established a robust governance structure involving top management and business functions. This includes the preparation of an activity and initiative plan that is proposed, discussed and validated within the Operational Sustainability Committee and subsequently approved by the Group's Board-level committee (Sustainability Committee), through the coordination of a dedicated function. The aim is to define the set of principles, rules and procedures governing environmental management, which represents one of the key pillars of the Group's sustainability strategy.



The **Operational Sustainability Committee (OSC)** is responsible for drafting the annual plan of initiatives and activities to be implemented in the following year. It meets periodically (at least monthly) to discuss project progress, assess continuous improvement activities and ensure alignment of environmental activities with broader business objectives. In order to ensure ongoing alignment with ESG plans, a coordination function has been established to manage Group-wide projects and report to the Leadership Team and the Board-level ESG Committee.

## Targets, Improvement Actions and Certified Management System

To translate the above principles into operational practice, Sesa is committed to pursuing the following targets and implementing the following improvement actions:

- compliance with applicable environmental, energy and safety legislation, internal regulations and all requirements arising from contractual agreements with third parties;
- adoption of concrete actions to reduce resource consumption, including installation of water-saving devices, periodic monitoring of water consumption, digitalisation of processes to limit paper use, elimination or reduction of single-use plastics in workplaces, and implementation of separate waste collection systems and proper waste management;
- monitoring and reduction of paper consumption through document dematerialisation;
- adoption of concrete measures to reduce environmental impacts through mapping and periodic monitoring of direct and indirect impacts of business activities, assessment of physical and transition environmental risks, integration of related outcomes into strategic planning processes, and implementation of specific mitigation and adaptation plans;
- development and adoption/updating of management systems and procedures to improve performance by integrating environmental and energy requirements into relevant business decisions;
- implementation of operational actions to reduce greenhouse gas (GHG) emissions, including annual measurement of Scope 1 and Scope 2 emissions (and, where applicable, Scope 3), progressive replacement of high-consumption plants and equipment with high energy-efficiency solutions, procurement of electricity from renewable sources (including through photovoltaic installations), optimisation of air-conditioning and lighting systems, and promotion of sustainable mobility policies for employees (e.g. smart working, car pooling, use of low-emission vehicles);
- awareness-raising among personnel on environmental issues through their involvement in projects and initiatives and encouragement of collaborative behaviours;
- monitoring and optimisation of energy consumption, increasing investments in energy efficiency solutions such as low-consumption electronic equipment;
- adoption of lower environmental impact technologies, including through Life Cycle Assessment (LCA) analyses of products and/or services.

For the achievement of these targets, Sesa carries out energy audits of sites in accordance with Article 8 of Legislative Decree No. 102/2014, where required by applicable regulations, in order to analyse the company's energy structure and identify possible efficiency measures aimed at improving energy performance (e.g. LED relamping or enhancement of photovoltaic systems).



To ensure continuous improvement, Sesa has adopted and maintains an environmental management system compliant with ISO 14001:2015.

The commitments and principles set out above are communicated to personnel and suppliers and made available to interested stakeholders.

## Monitoring and Control Tools

The organisation verifies the effectiveness of its actions through dedicated tools used systematically, supported by the implementation of an environmental management system aligned with widely recognised international standards (such as UNI EN ISO 14001), based on a risk management approach that includes:

- identification of environmental compliance risks related to business activities and organisational areas;
- analysis of suppliers and partners based on parameters such as possession of environmental and quality certifications, energy performance, adoption of environmental management systems, ethical standards of conduct and compliance with Minimum Environmental Criteria (CAM);
- assessment of physical and transition climate and environmental risks in terms of impact and likelihood, using specific metrics, and evaluation of the adequacy of mitigation and remediation measures adopted, with particular attention to climate change;
- execution of audits in areas identified as higher risk;
- definition of prevention and mitigation action plans, also shared with suppliers and partners, which may include extension, review and strengthening of company procedures and controls, as well as specific environmental training and awareness initiatives.

## Green Procurement

Within supplier selection processes, the Group integrates environmental sustainability aspects among evaluation criteria, favouring solutions characterised by lower environmental impact for equivalent use.

Supplier selection processes include incentive mechanisms based on elements such as:

- compliance with environmental evaluation criteria, including adherence to environmental regulations, implementation of energy reduction-oriented processes, and use of recyclable or compostable products;
- possession of certified environmental management systems (EMAS – ISO 14001);
- capability to report emissions in accordance with the GHG Protocol;
- existence of decarbonisation plans.

In this context, the Group acts as a lead entity within the supply chain, analysing and monitoring the environmental performance of qualified suppliers. To this end, the Group has implemented a dedicated platform enabling verification of the consistency of environmental information received and supporting continuous improvement of business partners, including through direct controls.



## Reporting

Sesa is committed to reporting on the performance achieved in managing its environmental impacts (in terms of management and monitoring methods, identified risks, assessment results and mitigation actions) through public corporate documents made available to stakeholders on the corporate website (Policies, Sustainability Plan, TCFD Report), as well as through submission of the CDP questionnaire.

## Disclosure and Update

This Policy is communicated to all employees, including through specific training sessions tailored to operational areas, roles and responsibilities, and is made available on the corporate website to all stakeholders, including collaborators, suppliers and partners.

To promote transparency and a shared understanding of environmental and energy issues, Sesa maintains continuous and constructive dialogue with customers, suppliers, authorities, non-governmental organisations, interest groups and the public.

This Policy is periodically reviewed in light of applicable environmental regulations, findings from assessments and monitoring activities, and national and international environmental protection trends.

Empoli (FI) - April 30, 2025

Sesa S.p.A.