



SUSTAINABILITY REPORT

2023-2024

QUIRIS ›
HOLDING INDUSTRIALE

SUSTAINABILITY REPORT

2023-2024

Table of Contents



	OUR BUSINESS MODEL	4					OUR COMMITMENT TO PEOPLE AND THE COMMUNITY	66
ESRS 2	General information	6	E1-4	Climate change mitigation and adaptation targets	55		OUR TEAM	68
BP-1	General principles for preparation of the sustainability statement	6	E1-5	Energy consumption and energy mix	56	ESRS S1	Own workforce	68
BP-2	Information about specific circumstances	7	E1-6	Gross Scope 1, 2 and 3 GHG emissions and total GHG emissions	58	SBM-2	Stakeholders' interests and opinions	68
GOV-1	Role of administration, management and control bodies	8	E1-7	GHG removals and GHG emission mitigation projects financed through carbon credits	60	SBM-3	Material impacts, risks and opportunities and their interaction with corporate strategy and business model	68
	Governance, risk control and management system	9	E1-8	Internal carbon pricing	60		OUR COMMITMENT TO OUR LOCAL COMMUNITY	80
GOV-2	Information provided to the company's administration, management and control bodies and sustainability issues handled by them	9	E1-9	Expected financial impacts of material physical and transition risks and potential climate-related opportunities	60	ESRS S3	Relevant communities	80
GOV-3	Integration of sustainability performance in incentive systems	10	ESES E2	POLLUTION	61	SBM-2	Stakeholders' interests and opinions	80
GOV-4	Due diligence statement	10	IRO-1	Description of processes aimed at identifying and evaluating material impacts, risks and opportunities related to pollution	61	SBM-3	Material impacts, risks and opportunities and their interaction with corporate strategy and business model	80
GOV-5	Risk management and internal controls about sustainability reporting	10	E2-1	Pollution policies	62	ESRS S4	PROXIMITY TO OUR CUSTOMERS	86
SBM-1	Strategy, business model and value chain	11	E2-2	Pollution-related actions and resources	62	SBM-2	Consumers and end users	86
SBM-2	Stakeholders' interests and opinions	20	E2-3	Pollution-related targets	62	SBM-3	Stakeholders' interests and opinions	86
SBM-3	Material impacts, risks and opportunities and their interaction with corporate strategy and business model	20	E2-4	Air, water and soil pollution	62		Material impacts, risks and opportunities and their interaction with corporate strategy and business model	86
	Impact, risk and opportunities management	28	E2-6	Expected financial effect of material risks and opportunities related to pollution	62	ESRS G1	CORPORATE CULTURE	90
IRO-2	ESRS disclosure requirements covered by the company's sustainability statement	31	ESRS E4	BIODIVERSITY AND ECOSYSTEMS	63	ESRS 2 GOV-1	Business conduct	92
	OUR COMMITMENT TO ENVIRONMENTAL PROTECTION	46	E4-1	Transition plan and consideration of biodiversity and ecosystems in corporate strategy and business model	63	ESRS 2 IRO-1	Role of administration, management and control bodies	92
ESRS E1	CLIMATE CHANGE	48	SBM-3	Material impacts, risks and opportunities and their interaction with corporate strategy and business model	63		Description of the processes to identify and evaluate material impacts, risks and opportunities	92
GOV-3	Integration of sustainability performance in incentive systems	48	IRO-1	Description of processes aimed at identifying and evaluating material impacts, risks, dependencies and opportunities related to biodiversity and ecosystems	64	G1-1	Corporate culture and business conduct policies	94
E1-1	Climate transition plan for mitigating climate change	48	E4-2	Biodiversity and ecosystems policies	65	G1-2	Supplier relationship management	95
SBM-3	Material impacts, risks and opportunities and their interaction with corporate strategy and business model	48	E4-3	Actions and resources related to biodiversity and ecosystems	65	G1-6	Payment practices	95
IRO-1	Description of processes aimed at identifying and evaluating material impacts, risks and opportunities related to climate	49	E4-4	Biodiversity and ecosystems targets	65		APPENDIX A	96
E1-2	Policies related to climate change mitigation and adaptation	55	E4-6	Expected financial effects resulting from material risks and opportunities related to biodiversity and ecosystems	65		Generated and distributed economic value	98
E1-3	Actions and resources related to climate change policies	55					APPENDIX B	100
							Data collection tables for each company	102
							Climate change	102
							Own workforce	108
							Generated and distributed economic value	126

Our business model



ESRS 2	General information	6
BP-1	General principles for preparation of the sustainability statement	6
BP-2	Information about specific circumstances	7
GOV-1	Role of administration, management and control bodies	8
	Governance, risk control and management system	9
GOV-2	Information provided to the company's administration, management and control bodies and sustainability issues handled by them	9
GOV-3	Integration of sustainability performance in incentive systems	10
GOV-4	Due diligence statement	10
GOV-5	Risk management and internal controls about sustainability reporting	10
SBM-1	Strategy, business model and value chain	11
SBM-2	Stakeholders' interests and opinions	20
SBM-3	Material impacts, risks and opportunities and their interaction with corporate strategy and business model	20
IRO-1	Impact, risk and opportunities management	28
IRO-2	ESRS disclosure requirements covered by the company's sustainability statement	31

GENERAL INFORMATION

ESRS 2

This document is the “Sustainability Report” of the Quiris Group (hereinafter the Group, Quiris, the Company, firm) as of 31 December 2024. It describes our business model, strategy and corporate policies as regards:

- › the main positive and negative impacts, both actual and potential, of the company in relation to sustainability

issues and any measures implemented in order to identify, monitor, prevent or mitigate said actual or potential negative impacts or to remediate sustainability issues;

- › the main risks and opportunities for the Group related to sustainability issue and their related management methods

General principles for preparation of the sustainability statement

BP-1 (BP-1-3; BP-1-4, BP-1-5)

Reporting methods, principles and criteria

This Sustainability Report was drawn up on a consolidated basis in compliance with the Corporate Sustainability Reporting Directive (CSRD), which was transposed in Italy with Decree-Law No. 125/2024.

The information included in this report refer to the topics provided for by the Decree, as well as to the topics identified as material.

The method of presenting qualitative and quantitative information is chosen in order to follow the drafting criteria required by the legislation: relevance, faithful representation, comparability, verifiability, and comprehensibility.

The materiality analysis was carried out for the first time in accordance with the double materiality approach, introduced by the CSRD and the European Sustainability Reporting Standards (ESRS). The analysis involved the direct participation of the Working Group (WG), responsible for drafting the Report, as well as of representatives of the Group’s stakeholders.

The Sustainability Reporting was drawn up by Quiris’ Working Group, in collaboration with all the Group’s functions.

As concerns the safety of data and information managed by the Group for the purposes, not exclusively, of this document, Quiris adopted safety measures so that all applications and technical infrastructures are fully integrated with security systems for the protection against cyber threats.

The Sustainability Report has not been subject to a special compliance review by an independent auditing firm, as this remains a voluntary practice for the Group.

With regard to the value chain, it includes upstream and downstream suppliers, the Group’s direct operations and customers. Any exceptions are specified in the relevant section of the Financial Statements.

Reporting Boundary

The reporting scope of the consolidated Sustainability Report is in line with the Group’s financial statements for the same reporting period.

As provided for by Decree-Law No. 125/2024, the following document includes the information and indicators related to the performance of the Quiris Group and of all its fully consolidated subsidiaries as described in Section “SBM - Strategy business model and value chain”.

For Quiris S.a.p.a., GTS S.p.A., Verdenergia S.r.l. and AGN Energia S.p.A. we collected Data Point as detailed in section “IRO-2 – ESRS disclosure requirements covered by the company’s sustainability statement” of this Report.

For the following companies

- › GTS Special Gas (Romania) S.r.l.;
- › GTS North West Europe (Belgium) B.V.;
- › GTS Milano Refrigeracao S/A (Brazil);
- › Ecoclima S.r.l.;
- › Splendorgas S.r.l.;
- › AGN Molise S.r.l.

we collected the following Data Point:

- › Climate change: ESRS E1-6 - paragraph 50 (b): Scope 1 and 2 emissions;
- › Pollution: ESRS E2-4 – paragraphs from 26 to 31: air, water and soil pollution;
- › Biodiversity and ecosystems: ESRS E4.SBM-3 – paragraph 16(a): sites under the parent company’s operational control.

For the following companies, we collected data related to Scope 1 and 2 GHG emissions (direct and indirect emissions)

- › GTS Asia LTD Company;
- › Hydra Energia S.r.l.;

- › Autogas Riviera S.r.l.;
- › Tecnigas S.r.l.;

- › Versilgas S.r.l.;
- › Gruppo Energia Italia S.r.l.

Information about specific circumstances

BP-2

Timeframes

(BP-2-9)

The reporting period of the Sustainability Report is consistent with the reporting period of the financial statements.

The timeframes on which the Group relied to draw up said document are as follows:

- › Short term: reference period of its financial statements;
- › medium term: up to 5 years;
- › long term: over 5 years.

Value chain estimates

(BP-2-10)

This Sustainability Report does not include any metrics including estimated data of the upstream and/or downstream value chain of the Group.

Causes for uncertainty in estimates and results

(BP-2-11)

Forward-looking information also depends on the occurrence of future events and developments beyond the Group’s control. In particular, the information may be subject to review following the developments in European regulation regarding the “Omnibus” package presented by the European Commission on 26 February 2025, providing for a series of proposal aimed at simplifying EU sustainability reporting standards. Besides regulatory changes, the Group is affected by the development of the market in which it operates, which is characterized by rapid developments, also due to the Russia-Ukraine conflict, which caused and is still causing significant impacts on the energy sector.

Changes in the preparation and presentation of sustainability information

(BP-2-13)

Starting from the 2024 financial year, the Quiris Group will no longer use GRI reporting standards rather it will adopt ESRS with a view to the future reporting requirements under the CSRD. This change affects the structure, content and metrics of this report. However, thanks to the

interoperability elements between the two Standards, the data in the 2024 Sustainability Report can be compared with those in the latest voluntary Sustainability Report available related to the fiscal year 2023.

Information required by other regulations or by generally accepted sustainability reporting provisions

(BP-2-15)

The Sustainability Report was drawn up in compliance with the ESRS reporting standards used as the reporting framework pursuant to Decree-Law No. 125/2024.

The information included in the Report refers to the topics identified as material by the double materiality approach, implemented according to the ESRS standard.

Incorporation by reference

(BP-2-16)

No information was incorporated by reference to other sections of the “Management Report”.

Use of transitional provisions in accordance with Appendix C of ESRS 1

(BP-2-17)

During the relevant financial year, the Group did not avail itself of transitional provisions as no material information was omitted.

Role of administration, management and control bodies

GOV-1

Quiris

The QUIRIS Group is governed by a Board of Directors consisting of five members, including two women. The composition and function of said governing body are defined by the Company's Articles of Association.

The Board of General Partners is vested with the broadest powers for the ordinary and extraordinary administration of the company.

The Group also includes the Shareholders' Meeting, consisting of members who express their choices regarding matters within their competence, and holding powers granted both under the legislation and under the regulation, as well as the Board of Statutory Auditors, consisting of three standing auditors and two alternate auditors. The Board of Statutory Auditors remains in office for three financial years and its office ends upon the Meeting's approval of the financial statements related to the third financial year of its office.

Simultaneously, the Company relies on an Advisory Board consisting of eminent figures in the economic and professional sectors who, in their capacity of consultants, are able to provide guidance, assistance, and advice to its shareholders.

The Company is committed to maintain and strengthen a strong governance system in line with the principles and values promoted within the Group. For this reason, Quiris implemented a Code of Ethics detailing the values and behavioural principles that the companies directly or indirectly controlled within the Group must respect in their operations. Each company within the Group undertook to promote the disclosure of and compliance with the Group's Moral Guidelines by way of a resolution adopted by its Board of Directors.

To date, no internal systems have yet been implemented to supervise the procedures aimed at managing significant risks, impacts and opportunities related to sustainability on the part of the administration, management and control bodies. Similarly, a plan for the development of the responsibilities of the administrative, management, and control bodies regarding sustainability matters has not been developed yet.

AGN Energia

AGN Energia's Board of Statutory Auditors consists of seven members, including three women.

The composition and functioning of this governing body are defined by the company's Articles of Association.

The Board of Directors is committed to ensuring representativeness, competence and complete absence of conflicts

of interest, aiming at maximizing operational efficiency and preserving corporate integrity. The term of office of the members of the Board of Directors lasts for three financial years and it ends upon the Meeting's approval of the financial statements related to their third financial year in office.

The Shareholders' Meeting represents the entirety of the association's members, who resolve upon the matters within their competence through it. Moreover, the Meeting is vested with the powers provided for by the legislation in force and by the Articles of Association of the organization.

The Board of Statutory Auditors consists of three standing auditors and two alternate auditors, whose office lasts for three financial years and expires upon the Meeting's approval of the financial statements related to their third financial year in office.

GTS Special Gas

The administration of the company is entrusted to a Board of Directors consisting of five members, whose structure and functioning are defined by the Articles of Association. This governing body is committed to ensure equal representation, diversified expertise and absence of conflicts of interest, aiming at maximizing operational efficiency and preserving the company's integrity. The Board remains in office for three financial years and its office ends upon the Meeting's approval of the financial statements related to its third financial year in office.

The Shareholders' Meeting constitutes the community of shareholders who resolve upon matters within their competence, having the powers granted both by law and by the company's Articles of Association.

The Board of Statutory Auditors consists of three standing auditors and two alternate auditors. The term of office of the Board of Statutory Auditors lasts for three financial years and ends upon the Meeting's approval of the financial statements related to its third financial year in office.

Verdeenergia

The Board of Directors consists of five members, including two women, as provided for by the Articles of Association. Its composition and functioning are governed by statutory provisions.

This body is committed to ensure representativeness, expertise and absence of conflicts of interest, aiming at maximizing operational efficiency and preserving the company's integrity. The term of office of the Board members lasts for three financial years and it ends upon the Meeting's approval of the financial statements related to their third financial year in office.

The Shareholders' Meeting represent the entirety of the shareholders, exercising its right to vote on matters within its competence. It has powers granted by law and by the Articles of Association.

The Single Auditor's term of office lasts for three financial years and it ends upon the Meeting's approval of the financial statements related to the third financial year.

Governance, risk control and management system

(GOV 1 - 21.a ; 21.b ; 21.c; 21.d; 21.e; 22.a ; 22.b; 22.c; 22.d; 23.a; 23.b)

Quiris, AGN Energia and GTS opted for the adoption of an Organization, Management and Control Model, pursuant to Decree-Law 231/2001, both in order to comply with the preventive measures provided for by the legislation and to safeguard the interests of their Shareholders and Directors and, in fact, of the entire company, against the negative effects of an unforeseen application of sanctions.

Moreover, the Company appointed a collegial Supervisory Body consisting of two members in order to oversee compliance with the Organizational Model provisions, evaluate their actual effectiveness and consider the possibility to make any improvements.

Members with delegated authority

Company	Number of members with delegated authority
Quiris	1
AGN	3
GTS	3

To date, there is no employee representation within the Group's governance bodies.

products and geographical areas, the Chairman and the Managing Director acquired skills in the area of the core business, while the CFO holds the necessary qualifications to operate in the Group's economic and financial sphere.

As concerns the former experience of the members of the governing bodies related to the company's sectors,

Independent members

Company	Number of independent members
Quiris	-
AGN	1
GTS	-
Verdeenergia	-

Information provided to the company's administration, management and control bodies and sustainability issues handled by them

GOV-2 (GOV -2- 26.a ; 26.b; 26.c; 36.e; SBM 2 45.d)

To date, the Group has not yet implemented a system aimed at providing information to the administration management

and control bodies as regards the significant impacts, risks and opportunities related to sustainability issues.

Integration of sustainability performance in incentive systems

GOV-3 (GOV -3- 29.a ; 29.b; 29.c; 29.d;29.e)

To date, the Group has not yet implemented an incentive system based on sustainability performance.

Due diligence statement

GOV-4 (GOV -4-30; 32)

Key due diligence elements	Paragraphs of the Sustainability Report
a) Integrating due diligence in the corporate governance, strategy and model	ESRS 2 GOV-1 - Role of administration, management and control bodies ESRS 2 GOV-2 - Information provided to the company's administration, management and control bodies and sustainability issues handled by them ESRS 2 GOV-3 - Integration of sustainability performance in incentive systems ESRS 2 SBM-3 - Material impacts, risks and opportunities and their interaction with corporate strategy and business model
b) Involving stakeholders in all the essential due diligence phases	ESRS SBM-2 - Stakeholders' interests and opinions ESRS 2 IRO-1 - Description of the process to identify and evaluate material impacts, risks and opportunities
c) Identifying and evaluating negative impacts	ESRS 2 IRO-1 - Description of the process to identify and evaluate material impacts, risks and opportunities ESRS 2 SBM-3 - Material impacts, risks and opportunities and their interaction with corporate strategy and business model
d) Intervening to face negative impacts	E1-E5, S1-S3, G1
e) Monitoring the effectiveness of interventions and communicating them	E1-E5, S1-S3, G1

Risk management and internal controls about sustainability reporting

GOV-5 (GOV -5-36.a;36.b;36.c;36.d;36.e)

Risk management processes

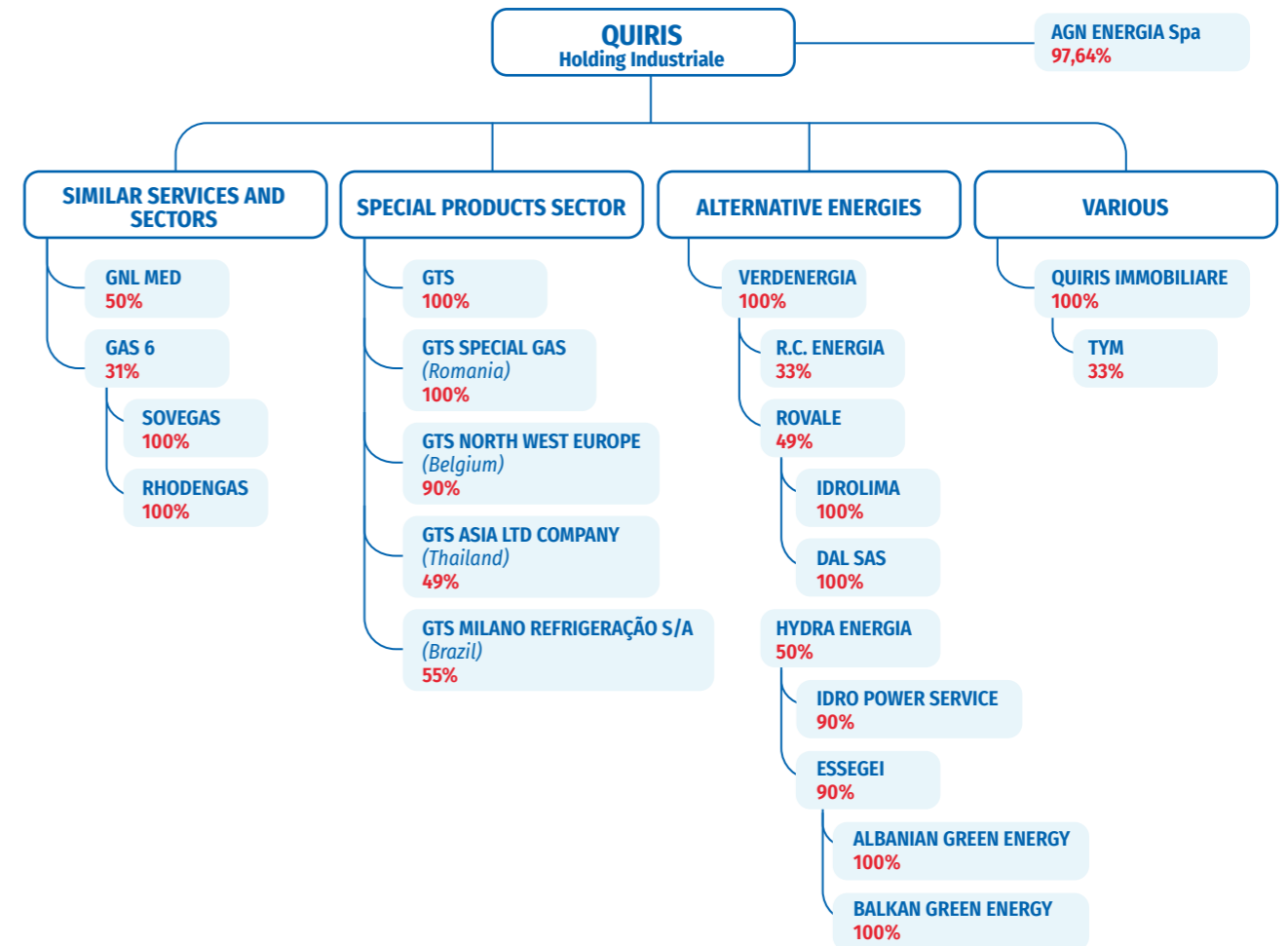
To date, the Group has not yet implemented an internal control process related to sustainability reporting.

Strategy, business model and value chain

SBM-1 (SBM-1-40.a; 40.a.i;40.a.ii;40.a.iii;40.a.iv;40.b;40.c;40.d;40.d.i;40.d.ii;40.d.iii;40.d.iv;41;42.a;42.b;42.c)

The Company provides different services to its subsidiaries:


- › General secretary services;
- › Legal/Corporate affairs services;
- › Financial and treasury services;
- › IT support;
- › Purchases;
- › Human Resources management;
- › Risk management;
- › Marketing & communication;
- › Corporate safety and institutional relations.



AGN Energia

Being active throughout the Italian territory with different local units, AGN Energia is a leading company in the energy market, offering a wide range of services, including the distribution of GPL, LNG, natural gas, 100% green electricity, technical gases, renewable energy sources such as photovoltaic energy, electric mobility charging systems, and the development of energy communities.

GEOGRAPHICAL POSITIONING

Country	Area	Region
 Italy	NORTHWESTERN AREA	Valle d'Aosta Piedmont Liguria
	NORTHERN AREA	Lombardy Emilia Romagna
	NORTHEASTERN AREA	Trentino Alto Adige Friuli Venezia Giulia Veneto
	CENTRAL AREA	Tuscany Lazio Marche Umbria Abruzzo Molise
	SOUTHERN AREA	Calabria Basilicata Campania Puglia Sicily



GTS SpA

The Company is active in the special, technical, and pure gases production and distribution sectors, and it distributes high-purity isobutane, propane, and propylene.






Its main Italian production plant, equipped with its own certified laboratory, was integrated with an innovative distillation plant.

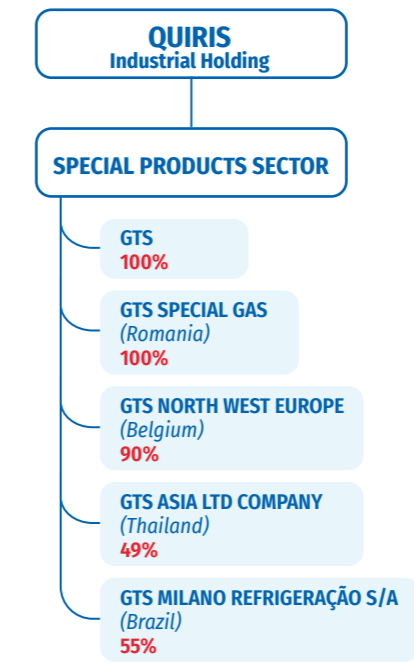
GTS SpA fully controls the branches operating in different

parts of the world. Its “GTS Special Gas” division in Romania is a key branch fully managed by the parent company. In Europe, GTS operates also through its 80% owned subsidiary “GTS North West Europe” headquartered in Belgium.

Beyond European borders, GTS has a significant presence in Asia, through its 49% owned affiliate “GTS Asia Ltd Company” based in Thailand. Finally, it has a 55% owned subsidiary in Brazil: “GTS Milano Refrigeração S/A”.

GEOGRAPHICAL POSITIONING

Country	Region	Town
 Italy	Liguria Veneto	Genova Arquà Polesine
 Belgium	East Flanders	Geraardsbergen
 Brazil	South Eastern Brazil/São Paulo	Arujá
 Romania	Muntenia	Bucarest
 Thailand	Central Thailand	Bangkok



Verdenergia

Verdenergia is the company entrusted with the development and management of energy generation activities from renewable sources. Both directly and through its subsidiaries (HYDRA ENERGIA and ROVALE), it operates, both in Italy and abroad, its own plants with an installed capacity of approximately 35 MW and an average annual consolidated production exceeding 100 GWh.

Since 2017, it operates also in the energy services market as ESCo, offering a wide and diversified range of solutions aimed at energy savings, also through the promotion and management of high-efficiency self-generation systems or systems using renewable sources. At present, it has entered into 5 projects structured according to the EPC (Energy Performance Contract) model, within the framework of energy efficiency and renovation initiatives with

SMEs in the industrial and tertiary sectors. Through its subsidiary RC ENERGIA, Verdenergia also operates in the public lighting sector, managing a portfolio of 5 plants for an equal number of municipal administrations in the Liguria region.

The Company is headquartered in Genoa and - using its own means - it created 5 hydroelectric plants and 2 photovoltaic plants, reaching, in Italy, an installed capacity of 5.2 MW (of which 4.4 MW from hydroelectric sources) and a production exceeding 10 GWh per year.

Together with San Giorgio Seigen Spa, Verdenergia incorporated the company Hydra Energia Srl which, in turn, holds 90% of Essegei Spa. Through the latter, the company manages an installed capacity of approximately 30 MW with a production of 90 GWh in Albania, currently being the second private producer in the country.

GEOGRAPHICAL POSITIONING

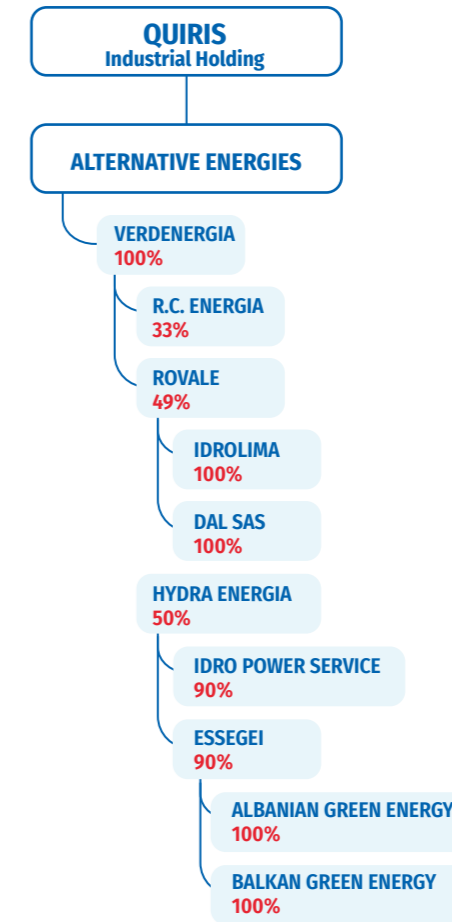
Hydroelectric power plants

Country	Region	Town	Plants	
Italy	Valle d'Aosta	Lavachey, Courmayeur	230 kW	
		Eve Verda, Saint Marcel, Moyenne	EVE VERDA 482 kW	
		MINIERE	2,228 kW	
		Novalio, Fenis	180 kW	
	Piedmont	Domodossola	ROVALE 500 kW	
	Lombardy	Pavia	Dal Sas 160 kW	
	Tuscany	Bagni di Lucca	IDROLIMA 600 kW	
		Abbadia SS (SI)	525 kW	
	Albania	Vlorë	Smoktina	9,200 kW
		Dibër	Arras	4,800 kW
Elbasan		Funares	1,920 kW	
		Kukës	Lekbibaj	1,400 kW
Korçë		Orgjost	1,200 kW	
		Velcan	1,200 kW	
		Rajan	1,020 kW	
		Barmash	830 kW	
Shkodër		Nikolice	700 kW	
		Dukajin	640 kW	
Dibër	Ujanik	630 kW		
	Zerquan	625 kW		

GEOGRAPHICAL POSITIONING

Photovoltaic plants

Country	Region	Town	Plants
Italy	Veneto	Minerbe, Verona	725 kWp ground-mounted photovoltaic plant
	Piedmont	Volpiano, Turin	96 kWp integrated photovoltaic plant
	Marche	Matelica, Macerata	1820 kW roof-mounted photovoltaic plant





Quiris and its Companies (AGN Energia, GTS and Verdenergia) are actively involved in the value chain of natural gas, energy, hydroelectric, and photovoltaic sectors.

The Companies involve various stakeholders, including employees, shareholders and financiers, customers, local communities, public administration and regulatory authorities, and suppliers.

AGN Energia, GTS and Verdenergia play a fundamental role in the value chain of the energy market, contributing with a wide range of services, with the distribution and construction of plants and infrastructure for renewable energy. To that end, the Companies cooperate with a wide and diversified network of suppliers.

Within their activities, the Companies provide a wide range of services such as the production and distribution of special, technical and pure gases, the distribution of high-purity isobutane, propane, and propylene; the distribution of 100% green electricity and renewable energy from photovoltaic and hydroelectric sources; the installation of photovoltaic plants; the distribution of charging systems for electric mobility; the development of energy communities.

Below are described the three phases (Upstream, Own business and Downstream) of the Value Chain of the three Companies, which should be considered as a description of their activities, for illustrative and non-exhaustive purposes only. Their positioning within the chain may be subject to changes, in line with the developments of their business strategy. The elements used for defining Quiris' value chain include the analysis of the context and of the market in which the Group operates, its relationships with stakeholders as well as its subsidiaries and the geographical areas where the Group operates. Said elements are described in the relevant sections of this chapter.

The upstream activities phase includes all activities related to the procurement of raw materials and the management of suppliers.

For **AGN Energia** this phase involves the identification, acquisition and extraction of primary energy resources such as natural gas, coal, oil, or rare earths. Subsequently, the resources are transformed through electric power generation processes and separation of LPG and technical gases from the other components of natural gas and oil. LPG is subsequently transferred through freight trains and/or carriers, while generated electricity is transmitted through the high-voltage grid.

For **GTS** procurement of raw materials takes place through producers and suppliers of n-butane, isobutane and propane which, once extracted, are subsequently processed through specific processes and transported to the Company's facilities.

For **Verdenergia** the upstream activities phase includes the extraction of raw materials, such as rare earths, used

for the production of key components of the plants, such as the electronic circuits of photovoltaic panels, and for the manufacturing of materials needed for the construction of the plants, such as solar panels and hydroelectric turbines, as well as their transportation to the sites where they will later be installed.

The Company's own business includes internal activities carried out directly by the Company, which encompass production, quality management, research and development, and daily operations.

AGN Energia carries out sales and marketing activities through the commercialization of LPG and energy, including the setting of tariffs and marketing strategies, and the management of customer contracts.

Simultaneously, it offers green services including feasibility studies, project design, plant installation and testing, post-installation support and maintenance, insurance coverage, and the provision of financing options for its customers. Finally, it provides technical support to its customers, such as the management of requests and complaints, as well as consulting services in the energy sector.

GTS provides storage of raw materials in facilities suitable for maintaining their purity and quality. Inside its production plant, GTS produces special, technical, pure and refrigerant gases through distillation plants, as well as technical propellant gases. A testing laboratory is dedicated to quality control, carrying out periodic checks on the quality of containers and packaging in order to ensure safety and compliance. Moreover, GTS offers periodic consultancy about safety and maintenance programs to its customers, ensuring continuous and specialized support.

Verdenergia is engaged in the construction of photovoltaic plants and hydroelectric power stations. Plant management is a core part of its business, including the generation of energy from renewable sources such as solar and hydroelectric power. Verdenergia also carries out energy efficiency and upgrading interventions at SMEs in the industrial and tertiary sectors. The company also provides its consumers with solutions aimed at energy saving, by promoting and managing high-efficiency self-generation systems of systems based on renewable sources.

The **downstream activities** phase involves the distribution and sale of products or services to end customers. It includes the management of the distribution network and customer relationship management.

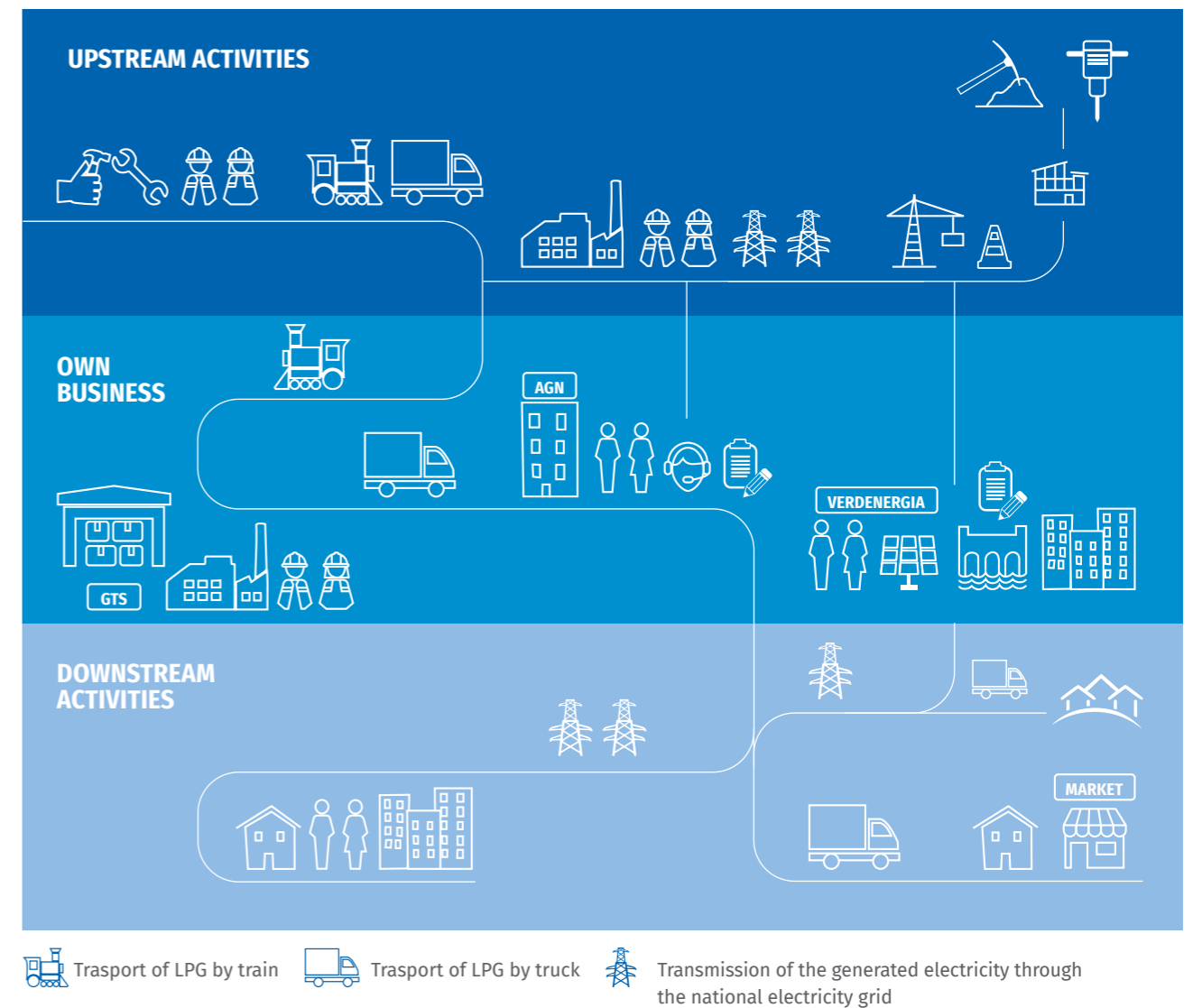
AGN Energia handles the distribution of LPG to customers not connected to the gas networks through small tank trucks (tankers), using owner-drivers, thus ensuring a constant and safe supply of fuel. Moreover, the generated electricity is distributed through transmission networks, ensuring that customers have access to a reliable source of energy. This

allows AGN Energia to reach a wide range of users, providing efficient and sustainable energy solutions.

Relying on external suppliers, **GTS** distributes its products internationally to various industrial sectors, such as aerosols, refrigeration, cosmetics, construction, and food.

Verdenergia's downstream phase involves the sale of energy and services aimed at the renewable energy and energy efficiency markets, enabling the company to reach a wide range of users and actively contribute to the transition to clean energy sources.

Below is a graphical representation of the integrated value chain of the Quiris Group's three companies.



Stakeholders' interests and opinions

SBM-2 (SBM-2 45.a.ii;45.a.iii;45.a.iv;45.a.v;45.b;45.c;45.d)

To date, the Group has not yet implemented a system to integrate the interests and opinions of its external stakeholders into its corporate strategy and to develop it. During the preparation of this Report, Quiris involved a group of representatives of the Group's employees in order to

share the material topics that emerged during the evaluation of the significance of internal stakeholders and in order to start involving them.

For more details, please refer to Section ESRS 2 IRO-1.

Material impacts, risks and opportunities and their interaction with corporate strategy and business model

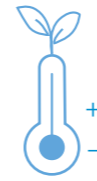
SBM-3 (SBM-3-48.a; 48.b;48.c;48.d; 48.e; 48.f; 48.g;48.h)

The double materiality assessment made it possible to identify the impacts, risks, and opportunities (IROs) related to the Group's activities in the short, medium, and long term, including its value chain. All the IROs identified

as significant for the current reporting year are connected, either directly or indirectly, with the company's business model and they are covered by the ESRS reporting requirements.





Impacts

Topic	Subtopic/ Sub-subtopic	Material topics	Impact	Nature of the impact	Value chain	Timeframe
 E1 Climate Change	Adaptation to climate change	GHG emissions Energy production and distribution generates significant greenhouse gas emissions during all the value chain phases. The lack of control measures for emissions along the supply chain for the production and installation of renewable energy assets, as well as from the company's direct operations, can have serious consequences. Without adequate controls, CO2 and other greenhouse gas emissions can increase significantly, thus contributing to the worsening of climate change.	Negative impact	Current	<ul style="list-style-type: none"> Upstream operations Own business Downstream operations 	<ul style="list-style-type: none"> Medium term Long term
	Energy	Energy efficiency By adopting advanced technologies and optimized design practices, the company can improve the efficiency of its plans, thus reducing energy consumption and its related emissions. These efforts contribute to the reduction of the environmental impact, while improving corporate operations.	Positive impact	Current	<ul style="list-style-type: none"> Upstream operations Own business Downstream operations 	<ul style="list-style-type: none"> Short term Medium term Long term
	Climate change mitigation	Diversification of supply sources and increased use of renewable energy A company that diversifies its supply sources contributes positively to energy security and sustainability. By integrating different energy sources, such as solar, wind hydroelectric and geothermal energy, the company reduces its dependence on fossil fuels and mitigates risks associated with price volatility and supply disruptions. Moreover, the company contributes to the transition towards a more efficient energy future, offering innovative solutions and contributing to emission reductions. The adoption of these technologies reduces dependence on fossil fuels, lowers greenhouse gas emissions, and promotes the conservation of natural resources. Moreover, the company can support research and the development of new energy solutions, improving the efficiency and reliability of renewable sources.	Positive impact	Current	<ul style="list-style-type: none"> Upstream operations Own business 	<ul style="list-style-type: none"> Medium term Long term

Topic	Subtopic/ Sub-subtopic	Material topics	Impact	Nature of the impact	Value chain	Timeframe
		<p>Reduction of greenhouse gas emissions along the entire value chain though targeted investments</p> <p>Contribution to the achievement of international and national targets to achieve 0 emissions and to limit global average temperature increase (1.5°C-2°C) by increasing investments/financial resources in order to support energy transition and low-carbon technologies along the entire value chain.</p>	Positive impact	Current	<ul style="list-style-type: none"> Upstream operations Own business Downstream operations 	<ul style="list-style-type: none"> Medium term Long term
E2 Pollution	Air Pollution	<p>Air pollutant emissions</p> <p>Biodiversity loss due to the company's activities and its value chain, linked, for example, to oil pollution, deforestation, extractive activities, and the construction of hydroelectric dams (for hydroelectric power generation). An additional consequence can be habitat loss for the construction of renewable energy plants. The impacts also include ecosystem health, since the loss of biodiversity can compromise ecosystem health, thus reducing their resilience to climate change and other environmental stress.</p>	Negative impact	Current	<ul style="list-style-type: none"> Upstream operations Own business Downstream operations 	<ul style="list-style-type: none"> Short term Medium term Long term
E4 Biodiversity and ecosystems	Impacts on the extent and condition of ecosystems	<p>Biodiversity loss</p> <p>Biodiversity loss due to the company's activities and its value chain, linked, for example, to oil pollution, deforestation, extractive activities, and the construction of hydroelectric dams (for hydroelectric power generation). An additional consequence can be habitat loss for the construction of renewable energy plants. The impacts also include ecosystem health, since the loss of biodiversity can compromise ecosystem health, thus reducing their resilience to climate change and other environmental stress.</p>	Negative impact	Current	<ul style="list-style-type: none"> Upstream operations Own business 	<ul style="list-style-type: none"> Short term Medium term Long term
	Sub-topic: Pollution					
E2ESRS S1 – Own workforce	Working conditions – Health and safety	<p>Workplace injuries and damages</p> <p>Increase in the number of workplace injuries to workers due to lack of safety management and monitoring. In fact, in this sectors workers are exposed to chemicals, to the risk of fire and explosions to extreme temperatures, to mechanical risks resulting from the use of heavy machinery and industrial equipment, and exposure to noise. The lack of effective preventive measures and regular checks can cause serious accidents resulting in physical consequences, also permanent, for workers, operational disruptions, corporate costs and reputational damages to the organization.</p>	Negative impact	Current	<ul style="list-style-type: none"> Own business 	<ul style="list-style-type: none"> Short term Medium term

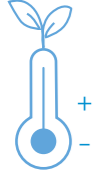
Topic	Subtopic/ Sub-subtopic	Material topics	Impact	Nature of the impact	Value chain	Timeframe
		<p>Employee wellbeing</p> <p>Adoption of welfare plans and equal opportunity protection policies for the employees' wellbeing. Welfare plans may include healthcare, gym memberships, psychological support, training and development, and work-life balance initiatives. Said initiatives help improving the quality of the employees' life, with a consequent increase of productivity, more chances to attract new talents and retain those already present in the company.</p>	Positive impact	Potential	<ul style="list-style-type: none"> Own business 	<ul style="list-style-type: none"> Short term Medium term
	Working conditions - Balance between professional and private life					
	Equal treatment and opportunities for all - Training and skills development	<p>Training</p> <p>Investing in ongoing employee training ensures professional development opportunities by improving employees' skills and motivation. This leads to an increased operational efficiency, a reduction of workplace accidents and an improved quality of the products and services offered.</p>	Positive impact	Current	<ul style="list-style-type: none"> Own business 	<ul style="list-style-type: none"> Short term Medium term Long term
	Equal treatment and opportunities for all – Health and safety Diversity	<p>Respect for the human rights of workers</p> <p>Ensuring respect for the human rights of its workers, ensuring decent working conditions, fair wages, and a safe working environment. This includes preventing any form of exploitation, discrimination or abuse.</p>	Positive impact	Current	<ul style="list-style-type: none"> Own business 	<ul style="list-style-type: none"> Short term Medium term
ESRS S3 – Relevant communities	Economic, social and cultural rights of communities - Local impacts	<p>Development of the local area and entrepreneurial network</p> <p>Investments in territorial development, contributing to the economic and social growth of local communities. This can include the creation of jobs, the improvement of infrastructure, and support for sustainable development projects. Moreover, by supporting its local entrepreneurial network the company can effectively contribute to the economic growth of its territory. This can include collaboration with local small and medium-sized enterprises, training and development opportunities and support to entrepreneurial activities. Favouring a dynamic entrepreneurial ecosystem fosters the community's economic resilience.</p>	Positive impact	Current	<ul style="list-style-type: none"> Downstream operations 	<ul style="list-style-type: none"> Medium period Long period

Topic	Subtopic/ Sub-subtopic	Material topics	Impact	Nature of the impact	Value chain	Timeframe
ESRS S4 – Consumers and end users 	Social inclusion of consumers and/or end users – Access to products and services	Access to energy services Granting customers the opportunity to benefit - with affordable spending – from primary energy services (such as heating, cooling, lighting, mobility, and electricity), necessary for a decent standard of living. For instance, ensuring access to gas in areas not served by the gas distribution network through the local delivery of LPG cylinders.	Positive impact	Current	<ul style="list-style-type: none"> • Own business • Downstream operations 	<ul style="list-style-type: none"> • Short term • Medium term • Long term
	Personal safety of consumers and/or end users – Health and safety	Customer safety The company designs safe and reliable products, improving the quality of life of its customers. Thanks to rigorous quality controls and safety measures, the company minimizes the risk of accidents and malfunctions, contributing to a safer home or work environment. Moreover, after-sale support rapidly solves any problem, strengthening customer trust and loyalty to the brand.	Positive impact	Current	<ul style="list-style-type: none"> • Own business • Downstream operations 	<ul style="list-style-type: none"> • Short term • Medium term • Long term
G1 Business conduct 	Corporate culture	Responsible business conduct A responsible conduct implies the adoption of ethical and transparent practices in all business operations, ensuring compliance with the regulations in force and with international standards, and focusing on corporate sustainability in operations. It also requires the adoption of a code of ethics to guide the behaviour of employees and stakeholders, clearly establishing the company’s values and principles, while improving employee wellbeing and responsible business conduct.	Positive impact	Current	<ul style="list-style-type: none"> • Upstream activities • Own business • Downstream activities 	<ul style="list-style-type: none"> • Short term • Medium term • Long term
	Supplier relationship management, including payment practices	Responsible supply chain management A responsible supply chain management implies the adoption of responsible and ethical practices along the entire supply chain, for example by choosing suppliers who comply with environmental and social standards, by monitoring their performance and collaborating in order to increasingly align operations with sustainability principles.	Positive impact	Current	<ul style="list-style-type: none"> • Upstream activities • Downstream activities 	<ul style="list-style-type: none"> • Short term • Medium term • Long term

Topic	Subtopic/ Sub-subtopic	Material topics	Impact	Nature of the impact	Value chain	Timeframe
		Relationships with suppliers Fostering positive relationships with suppliers can have several beneficial impacts: <ul style="list-style-type: none"> • Strong, long-term relationships with a client company can provide suppliers with greater financial stability and predictable revenue, allowing them to better plan their operations and investments. • Constructive feedback and support to improve the quality of the products and services offered by suppliers, thus contributing to elevate overall standards. • Increased operational efficiency, reducing delivery times, improving stock management and optimizing logistics processes. • Working with high profile companies can improve the reputation and credibility of suppliers, making them more attractive for other prospective customers and business partners. 	Positive impact	Potential	<ul style="list-style-type: none"> • Own activities • Downstream activities 	<ul style="list-style-type: none"> • Medium term • Long term

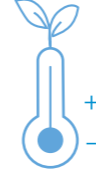



Risks

Topic	Sub topic – sub-sub topic	Material topics	Value chain	Timeframe	Dependency relation	Financial effect
E1 Climate Change 	Climate change mitigation	Lack of market access and loss of commercial transactions Failure to comply with environmental regulations and directives, such as <ul style="list-style-type: none"> the Energy Taxation Directive (2003/96/CE), which sets the minimum taxation levels for energy products and electricity, aiming at promoting energy efficiency and reducing greenhouse gas emissions; the Renewable Energy Directive (2018/2001/UE) aiming at increasing the share of renewable energy in the EU energy mix, providing incentives for companies in the energy sector to invest in renewable sources such as the wind, solar and hydroelectric energy sectors, may result in the loss of access to a financing and subsidies, as well as economic penalties and decline in market competitiveness. 	<ul style="list-style-type: none"> Own business 	<ul style="list-style-type: none"> Short term Medium term Long term 	Framework legal	<ul style="list-style-type: none"> Loss of market shares Corporate reputation
		Extreme climate events The increase in extreme climate events, such as intense rainfall, droughts, floods, etc., is caused by climate change. Said events can damage the plants used by the company, reduce efficiency in the production of energy, reduce energy distribution and temporarily stop activities and services, causing damages and economic losses.	<ul style="list-style-type: none"> Upstream activities Own business Downstream activities 	<ul style="list-style-type: none"> Short term Medium term Long term 	Climate effects	<ul style="list-style-type: none"> Higher costs for repairing damaged plants Loss of revenues



Opportunities

Material topics	Sub topic – sub-sub topic	Opportunities	Value chain	Timeframe	Dependency relation	Potential financial impact description
E1 Climate Change 	Climate change mitigation	Sustainable investments Opportunities arising from the creation of new markets and sustainable financial products in line with the corporate ESG investment strategies. The deployment of increased public resources allocated to decarbonization facilitates access to financial resources that support energy transition goals. Embracing new business opportunities results in increased potential revenues.	<ul style="list-style-type: none"> Own business Downstream operations 	<ul style="list-style-type: none"> Medium term Long term 	Financial capital	New business opportunities
	Energy	Energy efficiency technologies The Group operates in a high energy intensity sector, where a more efficient energy management can optimize processes and reduce operational costs. Fossil fuels and purchased electricity represent a significant share of production costs. Therefore, decisions about energy sourcing affect operational efficiency and the risk profile. Improving energy efficiency with innovative technologies can lead to cost reductions and competitive advantages.	<ul style="list-style-type: none"> Own business Upstream operations 	<ul style="list-style-type: none"> Medium term Long term 	Technology	Operational cost savings
ESRS S3 – Relevant communities 	Economic, social and cultural rights of communities - Local impacts	Local community involvement Companies in the energy sector are significant economic contributors to many communities, providing employment opportunities and community development through capital generation. Building relationships with local communities can contribute to creating high benefits in terms of increase of business activities by accessing a broader workforce base.	<ul style="list-style-type: none"> Own business Downstream operations 	<ul style="list-style-type: none"> Short term Medium term Long term 	Stakeholders	New collaboration opportunities and improving relationships with communities

Material topics	Sub topic – sub-sub topic	Opportunities	Value chain	Timeframe	Dependency relation	Potential financial impact description
ESRS S4 – Consumers and end users 	Social inclusion of consumers and/or end users - Access to products and services	Establishment of a unified and inclusive market Through the organization of competitive cross-border electricity markets and the development of the European Union's internal electricity market, energy companies have the opportunity to promote a fair and accessible energy market by implementing discounted tariffs and tailored services for the community. This helps improving the company's reputation, attracting investments from sustainability-driven funds and fostering customer loyalty.	<ul style="list-style-type: none"> Own business 	<ul style="list-style-type: none"> Medium term Long term 	Market development	Reputational improvement and customer loyalty
		Access to new markets and customers The increasing demand for more sustainable products and services on the part of customers offers companies the opportunity to stand out in the market. Rapidly adapting to these new expectations can improve the company's reputation, attract sustainability-conscious customers and ensure regulatory compliance, thus contributing to maintaining and possibly increasing market competitiveness.	<ul style="list-style-type: none"> Own business 	<ul style="list-style-type: none"> Short term Medium term Long term 	Stakeholders	Reputational and sales improvement

Impact, risk and opportunities management

(SBM-3-50.a;50.b)

Information notice on the relevance assessment process

Description of the process to identify and evaluate material impacts, risks and opportunities

IRO-1 (IRO-1-53.a; 53.b;53.b.i;53.b.ii;53.b.iii;53.b.iv; 53.c;53.d; 53.e; 53.f; 53.g;53.h)

In accordance with the CSRD and ESRS, Quiris implemented a materiality analysis, in line with the “double relevance/materiality” principle.

Said analysis implies the need to provide information according to two perspectives:

- › **The impact perspective** (inside-out), which evaluates the relevance of sustainability aspects in terms of potential or current impacts on the environment and on people related to corporate operations or to the upstream or downstream value chain, and considered in the short, medium and long-term;
- › **The financial perspective** (outside-in), which evaluates the relevance of sustainability risks and opportunities that have, or can reasonably be expected to have, a significant influence on the company's development, financial and asset position, economic results, financial flows, access to financing or the

short, medium and/or long-term cost of capital.

The analysis was carried out taking into account the direct involvement of the Working Group in charge of sustainability reporting (WG).

The analysis was performed according to the following method, as specified in the ESRS:

1. Understanding of the context

At this stage, in order to identify the Company's impacts, risks and opportunities (IROs), we identified the context in which Quiris operates, taking into account:

- › The activities carried out and the context in which they are carried out;
- › The business relations and their reference context;
- › The legal and regulatory framework in which Quiris operates;
- › The main internal and external stakeholders.

Moreover, in order to identify the IROs, we analysed the most relevant elements highlighted by:

- › Sector-specific sources;
- › National and international legislation;
- › Analysis of the sustainability issues faced by peer and competitor companies;

Finally, while identifying and subsequently evaluating The IROs, we took into account the following aspects:

- › **Value chain:** analysis of Quiris' value chain, with special reference to the company's upstream, own business and downstream activities, in order to identify the stages in which the impacts, risks and opportunities can occur;
- › **Stakeholders:** analysis of the Group's main internal and external stakeholder categories, in order to take into account expectations and interests with regard to the significant ESG topics;
- › **Geographical areas:** identification of the geographical areas in which the company conducts its business.

In order to identify the risks and opportunities, we also took into account the dependencies, i.e. the interconnection between the Group and various factors, such as:

- › **Natural resources:** AGN Energia relies on natural resources such as oil, natural gas and carbon for energy production and gas and rare earths for solar panel production and other components for renewable energy production.
- › **Logistics suppliers and operators:** logistics suppliers and operators are essential to provide raw materials and necessary components for the production as well as to manage the distribution of the energy produced.

› **Stakeholders:** relying on constructive relationships with stakeholders (customers, suppliers) is essential for a constant business growth.

› **Financial capital:** the availability of economic resources is essential to implement investments and complex projects.

› **Technology:** innovative technologies are the key to make the company's activities increasingly efficient and sustainable.

› **Employees:** employees contribute to the performance of activities and services provided by the company; their skills and productivity are essential for the Group's success.

› **Customers and transported products:** customer demand for the company's services is a key driver of both revenue and sustainability.

› **Legislative framework:** the energy sector is strongly affected by ESG updates and regulatory restrictions, both as concerns reporting and, in particular, in relation to energy efficiency improvements and reduction of consumption and emissions.

› **Research and Development (R&D):** the ability to innovate and develop new technologies in order to remain competitive and meet the evolving market needs.

2. Identification of potential impact, risks and opportunities as regards sustainability issues

Said analysis allowed us to identify the main sustainability issues for the Group and to draw up a long list of 43 IROs related to environmental, social and governance issues within its operations and along the value chain, both upstream and downstream.

IMPACTS

The impacts were identified according to the following parameters:

- › Magnitude of impact: description of the type of impact and its consequences;
- › Nature: whether the impact is **positive or negative**;
- › Type: if the effect is **current or potential**;
- › Timeframe: if the impact occurs in the **short, medium and/or long-term**;
- › The positioning along the **value chain** (upstream, own business and/or downstream).

RISKS AND OPPORTUNITIES

The analysis of the context carried out and the consideration of the Group's Dependencies allowed us to draw up a list of risks and opportunities for the company, according to the Financial Materiality principle.

3. Evaluation and identification of material impacts, risks and opportunities: results of the double materiality analysis

In order to determine which of the 43 IROs identified are material, we implemented an analysis based on a calculation model that attributed a score range for impacts, risks and opportunities, while defining a threshold that determined whether the topic was material or not.

The WG carried out an initial prioritization of the IROs.

The topics identified were then also submitted for evaluation by a group of Quiris' employee representatives in order to obtain the most complete evaluation possible and start the engagement of internal stakeholders, a fundamental component of the double materiality process. Said evaluation was carried out during an introductory workshop on the CSRD and Double materiality analysis, aimed at initiating employee engagement also regarding these topics and the process launched by the Group.

IMPACTS

The impacts were evaluated according to the following parameters:

- › **Magnitude:** how serious/beneficial is the impact for the people and the environment; if the impact can influence human rights respect, we consider a maximum level of magnitude;
- › **Scope:** it concerns the scope of the impact, that is, how widespread it is along the value chain;
- › **Remediability:** (only for negative impacts) the remediability of the impact, that is, the extent to which the negative impact can be remedied;
- › **Likelihood:** the likelihood that the impacts occurs or not (for current impacts it is always of a maximum level);
- › **Severity:** it is the result of the consideration of the previous parameters, i.e. the magnitude, scope and irremediable nature. In case of positive impacts, the severity is evaluated exclusively on the basis of their magnitude and scope, while negative impacts take into account also the quantification of their irremediable nature.

The scores obtained allowed us to prioritize impacts according to the following scale:

- › Negative impacts, to which we attributed a score range from 0 (None) to 15 (Critical). We identified as material the negative impacts included in the following ranges:
 - 15 - 12.1 (Critical);
 - 12 - 9.1 (Major);

- 9 - 6.1 (Moderate).

We identified as non-material the negative impacts included in the following ranges:

- 6 - 3.1 (Minor);
- 3 - 0.1 (Superficial);
- 0 (None).

Positive impacts, to which we attributed a score range from 0 (None) to 9 (Critical).

We identified as material the positive impacts included in the following ranges:

- 9 - 8.1 (Critical)
- 8 - 7.1 (Major)
- 7 - 6.1 (Moderate)

We identified as non-material the positive impacts included in the following ranges:

- 6 - 5.1 (Minor)
- 5 - 0.1 (Superficial)
- 0 (None)

RISKS AND OPPORTUNITIES

In order to determine the relevant of risks and opportunities, we performed an evaluation according to a significance scale, determined by the combination of:

- › **Magnitude**, i.e. the possible magnitude of the financial effect on the company;
- › **Likelihood of occurrence** of the risk and opportunity identified.

Therefore, we attributed to both categories a possible score range from 0 (None) to 5 (Critical).

We identified as material the risks and opportunities included in the following ranges:

- 5.0 - 4.1 (Critical);
- 4.0 - 3.1 (Major);
- 3.0 - 2.1 (Moderate).

We identified as non-material the risk and opportunities in the following ranges:

- 2.1 - 1.1 (Minor);
- 1.0 - 0.1 (Superficial);
- 0 (None).

ESRS disclosure requirements covered by the company's sustainability statement

IRO-2 (IRO-2-56; 59)

The paragraph [IRO-1] explains how the Quiris Group determined what information should be disclosed about the impacts, risks and opportunities that it regarded as material.

Below are the disclosure requirements that the Group provided in the preparation of this document, including the disclosure elements resulting from other EU regulations listed in Appendix B of Annex II of the CSRD.

Reporting requirement and related datapoint	References to other EU regulations ^{1,2,3,4}	Reference in the document
ESRS 2 – General information		
ESRS 2 BP-1 General principles for sustainability statement preparation		Par. [BP-1] General principles for preparation of the sustainability statement, page 6
ESRS 2 BP-2 Information about specific circumstances		Par. [BP-2] Information about specific circumstances, page 7
ESRS 2 GOV-1 Role of administration, management and control bodies		Par. [GOV-1] Role of administration, management and control bodies, page 8 - 9
ESRS 2GOV-1 Gender diversity within the Board of Directors, paragraph 21 (d)	SFDR: Indicator number 13 of Table #1 of Annex 1 Benchmark Regulation reference: Commission Delegated Regulation (EU) 2020/1816(5), Annex II	Par. [GOV-1] Role of administration, management and control bodies, page 9
ESRS 2 GOV-1 Percentage of independent members of the Board of Directors, paragraph 21 (e)	Benchmark Regulation reference: Delegated Regulation (EU) 2020/1816, Annex II	Par. [GOV-1] Role of administration, management and control bodies, page 9
ESRS 2 GOV-2 Information provided to the company's administration, management and control bodies and sustainability issues handled by them		Par. [GOV-2] Information provided to the company's administration, management and control bodies and sustainability issues handled by them, page 9
ESRS 2 GOV-3 Integration of sustainability performance in incentive systems		Par. [GOV-3] Integration of sustainability performance in incentive systems, page 9

¹ SFDR: Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector (Sustainable Finance Disclosures Regulation) (OJ L 317, 9.12.2019, p. 1).

² Pillar 3: Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (Capital Requirements Regulation "CRR") (OJ L 176, 27.6.2013, p. 1).

³ Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014 (OJ L 171, 29.6.2016, p. 1).

⁴ Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law') (OJ L 243, 9.7.2021, p. 1).

Reporting requirement and related datapoint	References to other EU regulations ^{1,2,3,4}	Reference in the document
ESRS 2 GOV-4 Due diligence statement		Par. [GOV-4] Due diligence declaration, page 10
ESRS 2 GOV-4 Due diligence declaration, paragraph 30	SFDR: Indicator number 10 Table #3 of Annex 1	Par. [GOV-4] Due diligence declaration, page 10
ESRS 2 GOV-5 Risk management and internal controls about sustainability reporting		Par. [GOV-5] Risk management and internal controls about sustainability reporting, page 10
ESRS 2 SBM-1 Strategy business model and value chain		Par. [SBM-1] Strategy business model and value chain, page 11
ESRS 2 SBM-1 Involvement in activities related to the fossil fuels sector, paragraph 40 (d) i	SFDR: Indicators number 4 Table #1 of Annex 1	Not applicable for the Quiris Group
	Pillar 3: Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk Benchmark Regulation reference: Delegated Regulation (EU) 2020/1816, Annex II	Not applicable for the Quiris Group
ESRS 2 SBM-1 Involvement in activities related to the manufacture of chemicals, paragraph 40 (d) ii	SFDR: Indicator number 9 Table #2 of Annex 1 Benchmark Regulation reference: Delegated Regulation (EU) 2020/1816, Annex II	Not applicable for the Quiris Group
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	SFDR: Indicator number 14 Table #1 of Annex 1 Benchmark Regulation reference: Delegated Regulation (EU) 2020/1818(7), Article 12 Delegated Regulation (EU) 2020/1816, Annex II	Not applicable for the Quiris Group
ESRS 2 SBM-1 Involvement in activities related to the cultivation and production of tobacco, paragraph 40 (d) iv	Benchmark Regulation reference: Delegated Regulation (EU) 2020/1818, Article 12 Delegated Regulation (EU) 2020/1816, Annex II	Not applicable for the Quiris Group
ESRS 2 SBM-2 Stakeholders' interests and opinions		Par. [SBM-2] Stakeholders' interests and opinions, page 20
ESRS 2 SBM-3 Material impacts, risks and opportunities and their interaction with corporate strategy and business model		Par. [SBM-3] Material impacts, risks and opportunities and their interaction with corporate strategy and business model, page 20
ESRS 2 IRO-1 Description of the process to identify and evaluate material impacts, risks and opportunities		Par. [IRO-1] Description of the process aimed at identifying and evaluating material impacts, risks and opportunities, page 28
ESRS 2 IRO-2 ESRS disclosure requirements covered by the company's sustainability statement		Par. [IRO-2] ESRS disclosure requirements covered by the company's sustainability statement, page 31

Reporting requirement and related datapoint	References to other EU regulations ^{1,2,3,4}	Reference in the document
ESRS E1 – Climate Change		
ESRS 2 GOV-3 E1 Integration of sustainability performance in incentive systems		Par. [GOV-3] Integration of sustainability performance in incentive systems, page 48
ESRS E1-1 Climate transition plan for mitigating climate change		Par. [E1-1] Climate transition plan for mitigating climate change, page 48
ESRS E1-1 Climate transition plan to achieve climate neutrality within 2050 paragraph 14	EU Climate regulation reference: Article 2, paragraph 1, of the (EU) Regulation 2021/1119	
ESRS E1-1 Companies excluded from benchmarks in line with the Paris Agreement, paragraph 16	Third pillar: Article 449 bis of the (EU) Regulation n. 575/2013; Commission Implementing Regulation (EU) 2022/2453, Model 1: Bank portfolio – Indicators of the potential transition risk related to climate change: Credit quality of exposures by sector, issuance, and residual maturity. Benchmark Regulation Reference: Article 2, paragraph 1, letters a d) a g), and paragraph 2, of the (EU) Delegated Regulation 2020/1818	
ESRS 2 SBM-3 E1 Material impacts, risks and opportunities and their interaction with corporate strategy and business model		Par. [SBM-3] Material impacts, risks and opportunities and their interaction with corporate strategy and business model, page 48
ESRS 2 IRO-1 E1 Description of processes aimed at identifying and evaluating material impacts, risks and opportunities related to climate		Par. [IRO-1] Description of processes aimed at identifying and evaluating material impacts, risks and opportunities related to climate, page 49
ESRS E1-2 Policies related to climate change mitigation and adaptation		Par. [E1-2] Policies related to climate change mitigation and adaptation, page 55
ESRS E1-3 Actions and resources related to climate change policies		Par. [E1-3] Actions and resources related to climate change policies, page 55
ESRS E1-4 Climate change mitigation and adaptation targets		Par. [E1-4] Climate change mitigation and adaptation targets, page 55
ESRS E1-4 GHG emission reduction targets, paragraph 34	SFDR: Annex I, table 2, indicator n. 4 Pillar 3: Article 449a(EU) Regulation n. 575/2013; Commission Implementing (EU) Regulation 2022/2453, Model 3: Bank portfolio – Indicators of the potential transition risk related to climate change: alignment metrics Benchmark Regulation reference: Article 6 of the (EU) Delegated Regulation 2020/1818	Par. [E1-4] Climate change mitigation and adaptation targets, page 55

Reporting requirement and related datapoint	References to other EU regulations ^{1,2,3,4}	Reference in the document
ESRS E1-5 Energy consumption and energy mix		Par. [E1-5] Energy consumption and energy mix, page 56
ESRS E1-5 Fossil fuel energy consumption broken down by source (only for high climate-impact sectors), paragraph 38	SFDR: Annex I, table 1, indicator n. 5 and Annex I, table 2, indicator n. 5	Par. [E1-5] Energy consumption and energy mix, page 56
ESRS E1-5 Energy consumption and energy mix paragraph 37	SFDR: Annex I, table 1, indicator n. 5	Par. [E1-5] Energy consumption and energy mix, page 56
ESRS E1-5 Energy intensity associated to activities in high climate impact sectors, paragraphs from 40 to 43	SFDR: Annex I, table 1, indicator n. 6	Par. [E1-5] Energy consumption and energy mix, page 56
ESRS E1-6 Gross Scope 1, 2, and 3 emissions and total GHG emissions		Par. [E1-6] Gross Scope 1, 2, and 3 emissions and total GHG emissions, page 58
ESRS E1-6 Gross Scope 1, 2, and 3 emissions and total GHG emissions, paragraph 44	SFDR: Annex I, table 1, indicators 1 and 2 Third Pillar: Article 449 bis of (EU) Regulation n. 575/2013; Commission Implementing (EU) Regulation 2022/2453; model 1: Bank portfolio – Indicators of the potential transition risk related to climate change: Credit quality of exposures by sector, issuance, and residual maturity Benchmark Regulation reference: (EU) Delegated Regulation 2020/1818, Articles 5, 6 and 8	Par. [E1-6] Gross Scope 1, 2, and 3 emissions and total GHG emissions, page 58
ESRS E1-6 Intensity of gross GHG emissions, paragraphs from 53 to 55	SFDR: Annex I, table 1, indicator n. 3 Pillar 3: Article 449 bis of (EU) Regulation n. 575/2013; Commission Implementing (EU) Regulation 2022/2453, model 3: Bank portfolio – Indicators of the potential transition risk related to climate change: alignment metrics Benchmark Regulation reference: Article 8, paragraph 1, of the (EU) Delegation Regulation 2020/1818	Par. [E1-6] Gross Scope 1, 2, and 3 emissions and total GHG emissions, page 58
ESRS E1-7 GHG removals and GHG emission mitigation projects financed through carbon credits		Par. [E1-7] GHG removals and GHG emission mitigation projects financed through carbon credits, page 60
ESRS E1-7 GHG removals and carbon credits	EU Climate regulation reference: Article 2, paragraph 1, of the (EU) Regulation 2021/1119	
ESRS E1-8 Internal carbon pricing		Par. [E1-8] Internal carbon pricing, page 60

Reporting requirement and related datapoint	References to other EU regulations ^{1,2,3,4}	Reference in the document
ESRS E1-9 Expected financial impacts of material physical and transition risks and potential climate-related opportunities		For the financial year 2024, corresponding to the first year of preparation of the Sustainability Report, in compliance with the ESRS, the Group decided to use the Phase option - in relation to this Disclosure Requirement.
ESRS E1-9 Benchmark portfolio exposure to physical climate-related risks, paragraph 66	Benchmark Regulation reference: Annex II of (EU) Delegated Regulation 2020/1818 and Annex II of (EU) Delegated Regulation 2020/1816	
ESRS E1-9 Breakdown of monetary amounts by acute and chronic physical risk, paragraph 66, letter a)	Pillar 3: Article 449 bis of (EU) Regulation n. 575/2013; points 46 and 47 of the Commission Implementing (EU) Regulation 2022/2453; model 5: Bank portfolio – Indicators of potential physical risk related to climate change: exposures subject to physical risk	
ESRS E1-9 Location of significant assets subject to material physical risk, paragraph 66, letter c)		
ESRS E1-9 Breakdown of the carrying amount of its real estate assets by energy efficiency class, paragraph 67, letter c)	Pillar 3: Article 449 bis of (EU) Regulation n. 575/2013; point 34 of the Commission Implementing (EU) Regulation 2022/2453; model 2: Bank portfolio – Indicators of the potential transition risk related to climate change: loans secured by real estate – Energy efficiency of collateral	
ESRS E1-9 Extent of the portfolio's exposure to climate-related opportunities, paragraph 69	Pillar 3: Annex II of (EU) Delegated Regulation 2020/1818	
ESRS E2 - Pollution		
Description of processes aimed at identifying and evaluating material impacts, risks and opportunities related to pollution		Par. [IRO-1] Description of processes aimed at identifying and evaluating material impacts, risks and opportunities related to pollution, page 61
ESRS E2-1 Pollution policies		Par. [E2-1] Pollution policies, page 62
ESRS E2-2 Pollution-related actions and resources		Par. [E2-2] Pollution-related actions and resources, page 62
ESRS E2-3 Pollution-related targets		Par. [E2-3] Pollution targets, page 62
ESRS E2-4 Air, water and soil pollution		Par. [E2-4] Air, water and soil pollution, page 62
ESRS E2-4 Quantity of each pollutant listed in Annex II of E-PRTR Regulation (European Pollutant Release and Transfer Register) released in air, water and soil, paragraph 28	SFDR: Annex I, table 1, indicator n. 8; Annex I, table 2, indicator n. 2; Annex I, table 2, indicator n. 1; Annex I, table 2, indicator n. 3	

Reporting requirement and related datapoint	References to other EU regulations ^{1,2,3,4}	Reference in the document
ESRS E3 – Water and marine resources		
ESRS-IRO-1- E3 Description of the processes aimed at identifying and evaluating material impacts, risks and opportunities related to water and marine resources		Non-material for the Quiris Group
ESRS-E3-1 Water and marine resources policies		
ESRS E3-1 Water and marine resources, paragraph 9	SFDR: Annex I, table 2, indicator n. 7	
ESRS E3-1 Dedicated policy, paragraph 13	SFDR: Annex I, table 2, indicator n. 8	
ESRS E3-1 Ocean and sea sustainability, paragraph 14	SFDR: Annex I, table 2, indicator n. 12	
ESRS E3-2 Actions and resources related to water and marine resources		
ESRS E3-3 Water and marine resources targets		
ESRS E3-4 Water consumption		
ESRS E3-4 Total recycled and reused water, paragraph 28, letter c)	SFDR: Annex I, table 2, indicator n. 6.2	
ESRS E3-4 Total water consumption in m ³ relative to net revenues from own business, paragraph 29	SFDR: Annex I, table 2, indicator n. 6.1	
ESRS E4 – Biodiversity and ecosystems		
ESRS E4-1 Transition plan and consideration of biodiversity and ecosystems in corporate strategy and business model		Par. [E4-1] Transition plan and consideration of biodiversity and ecosystems in corporate strategy and business model, page 63
ESRS SBM-3 E4 Material impacts, risks and opportunities and their interaction with corporate strategy and business model		Par. [SBM-3] Material impacts, risks and opportunities and their interaction with corporate strategy and business model, page 63
ESRS-IRO-1- E4 Description of processes aimed at identifying and evaluating material impacts, risks, dependencies and opportunities related to biodiversity and ecosystems		Par. [IRO-1] Description of processes aimed at identifying and evaluating material impacts, risks, dependencies and opportunities related to biodiversity and ecosystems, page 64
ESRS E4-2 Biodiversity and ecosystems policies		Par. [E4-2] Biodiversity and ecosystems policies, page 65

Reporting requirement and related datapoint	References to other EU regulations ^{1,2,3,4}	Reference in the document
ESRS E4-2 Sustainable agricultural/soil use polices or practices, paragraph 24, letter b)	SFDR: Annex I, table 2, indicator n. 11	Par. [E4-2] Biodiversity and ecosystems policies, page 65
ESRS E4-2 Sustainable sea/ocean use practices or policies, paragraph 24, letter c)	SFDR: Annex I, table 2, indicator n. 12	Par. [E4-2] Biodiversity and ecosystems policies, page 65
ESRS E4-2 Policies aimed at addressing deforestation, paragraph 24, letter d)	SFDR: Annex I, table 2, indicator n. 15	Par. [E4-2] Biodiversity and ecosystems policies, page 65
ESRS E4-3 Actions and resources related to biodiversity and ecosystems		Par. [E4-3] Actions and resources related to biodiversity and ecosystems, page 65
ESRS E4-4 Biodiversity and ecosystems targets		Par. [E4-4] Biodiversity and ecosystems targets, page 65
ESRS E4-5 Impact metrics related to biodiversity and ecosystem changes		Par. [E4-5] Impact metrics related to biodiversity and ecosystem changes, page 65
ESRS 2 IRO-1 - E4 paragraph 16, letter a), point i)	SFDR: Annex I, table 1, indicator n. 7	
ESRS 2 IRO-1 - E4 paragraph 16, letter b)	SFDR: Annex I, table 2, indicator n. 10	
ESRS 2 IRO-1 - E4 paragraph 16, letter c)	SFDR: Annex I, table 2, indicator n. 14	
ESRS E5 – Resource utilization and circular economy		
ESRS 2 IRO-1 E5 Description of processes aimed at identifying and evaluating material impacts, risks and opportunities related to the resource utilization and circular economy		Non-material for the Quiris Group
ESRS E5-1 Resource utilization and circular economy policies		
ESRS E5-2 Actions and resources related to resource utilization and circular economy		
ESRS E5-3 Resource utilization and circular economy targets		
ESRS E5-4 Resource inflows		
ESRS E5-5 Resource outflows		

Reporting requirement and related datapoint	References to other EU regulations ^{1,2,3,4}	Reference in the document
ESRS E5-5 Non-recycled waste, paragraph 37, letter d)	SFDR: Annex I, table 2, indicator n. 13	
ESRS E5-5 Hazardous waste and radioactive waste, paragraph 39	SFDR: Annex I, table 1, indicator n. 9	
ESRS E5-6 Expected financial effects arising from material risks and opportunities related to resource utilization and circular economy		
ESRS S1- Own workforce		
ESRS 2 SBM-2 S1 Stakeholders' interests and opinions		Par. [SBM-2] Stakeholders' interests and opinions, page 68
ESRS 2 SBM-3 S1 Material impacts, risks and opportunities and their interaction with corporate strategy and business model		Par. [S1-SBM3] Material impacts, risks and opportunities and their interaction with corporate strategy and business model, page 68
ESRS 2 SBM-3 S1 Forced labour risk, paragraph 14, letter f)	SFDR: Annex I, table 3, indicator n. 13	Par. [S1-SBM3] Material impacts, risks and opportunities and their interaction with corporate strategy and business model, page 68
ESRS 2 SBM-3 S1 Forced labour risk, paragraph 14, letter g)	SFDR: Annex I, table 3, indicator n. 12	Par. [S1-SBM3] Material impacts, risks and opportunities and their interaction with corporate strategy and business model, page 68
ESRS S1-1 Own workforce policies		Par. [S1-1] Own workforce policies, page 70
ESRS S1-1 Human rights policy commitments, paragraph 20	SFDR: Annex I, table 3, indicator n. 9 and Annex I, table 1, indicator n. 11	Par. [S1-1] Own workforce policies, page 70
ESRS S1-1 Due diligence policies related to topics under International Labour Organization Fundamental Conventions 1 to 8, paragraph 21	Benchmark Regulation reference: Commission (EU) Delegated Regulation 2020/1816, Annex II	Par. [S1-1] Own workforce policies, page 70
ESRS S1-1 Procedures and measures aimed at preventing human trafficking, paragraph 22	SFDR: Annex I, table 3, indicator n. 11	Par. [S1-1] Own workforce policies, page 70
ESRS S1-1 Occupational injury prevention policy or management system, paragraph 23	SFDR: Annex I, table 3, indicator n. 1	Par. [S1-1] Own workforce policies, page 70
ESRS S1-2 Processes aimed at engaging own workers and worker representatives regarding impacts		Par. [S1-2] Processes aimed at engaging own workers and worker representatives regarding impacts, page 70
ESRS S1-3 Processes aimed at remedying negative impacts and channels allowing own workers to raise concerns		Par. [S1-3] Processes aimed at remedying negative impacts and channels allowing own workers to raise concerns, page 71

Reporting requirement and related datapoint	References to other EU regulations ^{1,2,3,4}	Reference in the document
ESRS S1-3 Complaints/grievance handling mechanisms, paragraph 32, letter c)	SFDR: Annex I, table 3, indicator n. 5	Par. [S1-3] Processes aimed at remedying negative impacts and channels allowing own workers to raise concerns, page 7
ESRS S1-4 Actions on material impacts for own workforce and approaches for mitigating material risks and pursuing significant opportunities related to own workforce, as well as effectiveness of said actions		Par. [S1-4] Actions on material impacts for own workforce and approaches for mitigating material risks and pursuing significant opportunities related to own workforce, as well as effectiveness of said actions, page 71
ESRS S1-5 Targets related to the management of significant negative impacts, enhancement of positive impacts and management of significant risks and opportunities		Par. [S1-5] Targets related to the management of significant negative impacts, enhancement of positive impacts and management of significant risks and opportunities, page 71
ESRS S1-6 Characteristics of the Company's employees		Par. [S1-6] Characteristics of the Company's employees, page 73
ESRS S1-7 Characteristics of non-employee workers in the company's own workforce		Par. [S1-7] Characteristics of non-employee workers in the company's own workforce, page 74
ESRS S1-8 Collective bargaining coverage and social dialogue		Non-material for the Quiris Group
ESRS S1-9 Diversity metrics		Par. [S1-9] Diversity metrics, page 75
ESRS S1-10 Fair wages		Non-material for the Quiris Group
ESRS S1-11 Social security		Non-material for the Quiris Group
ESRS S1-12 Persons with disabilities		Non-material for the Quiris Group
ESRS S1-13 Training and skills development metrics		Par. [S1-13] Training and skills development metrics, page 76
ESRS S1-14 Health and safety metrics		Par. [S1-14] Health and safety metrics, page 77
ESRS S1-14 Number of fatalities and number and rate of occupational injuries, paragraph 88, letters b) and c)	SFDR: Annex I, table 3, indicator n. 2 Benchmark Regulation reference: Commission (EU) Delegated Regulation 2020/1816, Annex II	Par. [S1-14] Health and safety metrics, page 77
ESRS S1-14 Number of lost workdays due to injuries, occupational accidents, fatalities, or diseases, paragraph 88, letter e)		Par. [S1-14] Health and safety metrics, page 77
ESRS S1-15 Metrics related to balance between professional and private life		Par. [S1-15] Metrics related to balance between professional and private life, page 78

Reporting requirement and related datapoint	References to other EU regulations ^{1,2,3,4}	Reference in the document
ESRS S1-15 Percentage of employees entitled to family leave, paragraph 93 (a)		Par. [S1-15] Metrics related to balance between professional and private life, page 78
ESRS S1-15 Percentage of employees who made use of family leave, paragraph 93 (b)		Par. [S1-15] Metrics related to balance between professional and private life, page 78
ESRS S1-16 Remuneration metrics (wage gap and total remuneration)		Non-material for the Quiris Group
ESRS S1-16 Unadjusted gender wage gap, paragraph 97, letter a)	SFDR: Annex I, table 1, indicator n. 12 Benchmark Regulation reference: Commission (EU) Delegated Regulation 2020/1816, Annex II	
ESRS S1-16 Excess wage gap in favour of the CEO and Managing Director, paragraph 97 (b)	SFDR: Annex I, table 3, indicator n. 8	
ESRS S1-17 Human rights incidents, grievances, and serious impacts		Par. [S1-17] Human rights incidents, grievances, and serious impacts, page 78
ESRS S1-17 Discrimination incidents, paragraph 103, letter a)	SFDR: Annex I, table 3, indicator n. 7	Par. [S1-17] Human rights incidents, grievances, and serious impacts, page 78
ESR S1-17 Failure to comply with the United Nations guiding principles on business and human rights and the OECD guidelines, paragraph 104, letter a)	SFDR: Annex I, table 1, indicator n. 10 and Annex I, table 3, indicator n. 14 Benchmark Regulation reference: Annex II of (EU) Delegated Regulation 2020/1816 and article 12, paragraph 1, of (EU) Delegated Regulation 2020/1818	Par. [S1-17] Human rights incidents, grievances, and serious impacts, page 78
ESRS S2 Value chain workers		
ESRS 2 SBM-2 Stakeholders' interests and opinions		Non-material for the Quiris Group
ESRS 2 SBM-3 - S2 Serious risk of child labour or forced labour in the workforce chain, paragraph 11, letter b)		Non-material for the Quiris Group
ESRS S2-1 Value chain workers policies		Non-material for the Quiris Group
ESRS S2-1 Human rights policy commitments, paragraph 17		Non-material for the Quiris Group
ESRS S2-1 Value chain workers policies, paragraph 18		Non-material for the Quiris Group
ESRS S2-1 Failure to comply with the United Nations guiding principles on business and human rights and the OECD guidelines, paragraph 19		Non-material for the Quiris Group

Reporting requirement and related datapoint	References to other EU regulations ^{1,2,3,4}	Reference in the document
ESRS S2-1 Due diligence policies related to topics under International Labour Organization Fundamental Conventions 1 to 8, paragraph 19		Non-material for the Quiris Group
ESRS S2-2 Processes aimed at engaging workers in the value chain regarding impacts		Non-material for the Quiris Group
ESRS S2-3 Processes aimed at remedying negative impacts and channels allowing workers in the value chain to raise concerns		Non-material for the Quiris Group
ESRS S2-4 Actions on significant impacts for workers in the value chain and approaches aimed at managing significant risks and achieving significant opportunities for workers in the value chain, as well as effectiveness of said actions		Non-material for the Quiris Group
ESRS S2-4 Human rights issues and incidents in its upstream and downstream value chain, paragraph 36		Non-material for the Quiris Group
ESRS S2-5 Targets related to the management of significant negative impacts, advancement of positive impacts and management of significant risks and opportunities		Non-material for the Quiris Group
ESRS S4 Consumers and end users		
ESRS 2 SBM-2 Stakeholders' interests and opinions		Par. [SBM-2] Stakeholders' interests and opinions, page 80
ESRS 2 SBM-3 Material impacts, risks and opportunities and their interaction with corporate strategy and business model		Par. [SBM-3] Material impacts, risks and opportunities and their interaction with corporate strategy and business model, page 80 - 81 - 82 - 83 - 84 - 85 - 86 - 87 - 88
ESRS S4-1 Consumers and end users policies		Par. [S4-1] Consumers and end users policies, page 89
ESRS S4-1 Consumers and end users policies, paragraph 16		Par. [S4-1] Consumers and end users policies, page 89
ESRS S4-1 Failure to comply with the United Nations guiding principles on business and human rights and the OECD guidelines, paragraph 17		Par. [S4-1] Consumers and end users policies, page 89
ESRS S4-2 Processes aimed at engaging consumers and end users regarding impacts		Par. [S4-2] Processes aimed at engaging consumers and end users regarding impacts, page 89
ESRS S4-3 Processes aimed at remedying negative impacts and channels allowing consumers and end users to raise concerns		Par. [S4-3] Processes aimed at remedying negative impacts and channels allowing consumers and end users to raise concerns, page 89

Reporting requirement and related datapoint	References to other EU regulations ^{1,2,3,4}	Reference in the document
ESRS S4-4 Actions on significant impacts for consumers and end users and approaches for mitigating significant risks and achieving significant opportunities for consumers and end users, as well as effectiveness of said actions		Par. [S4-4] Actions on significant impacts for consumers and end users and approaches for mitigating significant risks and achieving significant opportunities for consumers and end users, as well as effectiveness of said actions, page 89
ESRS S4-4 Human rights issues and incidents, paragraph 35		Par. [S4-4] Actions on significant impacts for consumers and end users and approaches for mitigating significant risks and achieving significant opportunities for consumers and end users, as well as effectiveness of said actions, page 89
ESRS S4-5 Targets related to the management of significant negative impacts, enhancement of positive impacts and management of material risks and opportunities		Par. [S4-5] Targets related to the management of significant negative impacts, enhancement of positive impacts and management of significant risks and opportunities, page 89
ESRS G1 – Business conduct		
ESRS 2 IRO-1 G1 Description of processes aimed at identifying and evaluating material impacts, risks and opportunities related to business conduct issues		Par. [IRO-1] Description of processes aimed at identifying and evaluating material impacts, risks and opportunities related to business conduct issues, page 92
ESRS G1-1 Corporate culture and business conduct policies		Par. [G1-1] Corporate culture and business conduct policies, page 94- 95
ESRS G1-1 United Nations Convention against Corruption, paragraph 10, letter b)	SFDR: Annex I, table 3, indicator n. 15	Par. [G1-1] Corporate culture and business conduct policies, page 94- 95
ESRS G1-1 Whistleblower protection, paragraph 10, letter d)	SFDR: Annex I, table 3, indicator n. 6	Par. [G1-1] Corporate culture and business conduct policies, page 94- 95
ESRS G1-2 Supplier relationship management		Par. [G1-2] Supplier relationship management, page 95
ESRS G1-3 Prevention and identification of active and passive corruption		Non-material for the Quiris Group
ESRS G1-4 Verified cases of active or passive bribery		Non-material for the Quiris Group
ESRS G1-4 Penalties imposed for breaches of the laws against active and passive corruption, paragraph 24 (a)	SFDR: Annex I, table 3, indicator n. 17 Benchmark Regulation reference: Annex II of (EU) Delegated Regulation 2020/1816	Non-material for the Quiris Group
ESRS G1-4 Anti-corruption rules addressing active and passive corruption, paragraph 24, letter b)	SFDR: Annex I, table 3, indicator n. 16	Non-material for the Quiris Group
ESRS G1-5 Political influence and lobbying		Non-material for the Quiris Group
ESRS G1-6 Payment practices		Par. [G1-6] Payment practices, page 95

Reporting of non-material topics

(ESRS 2 IRO-2.57; 58; 59)

Following the double materiality analysis, the Group regarded the following ESRS topics as non-material,

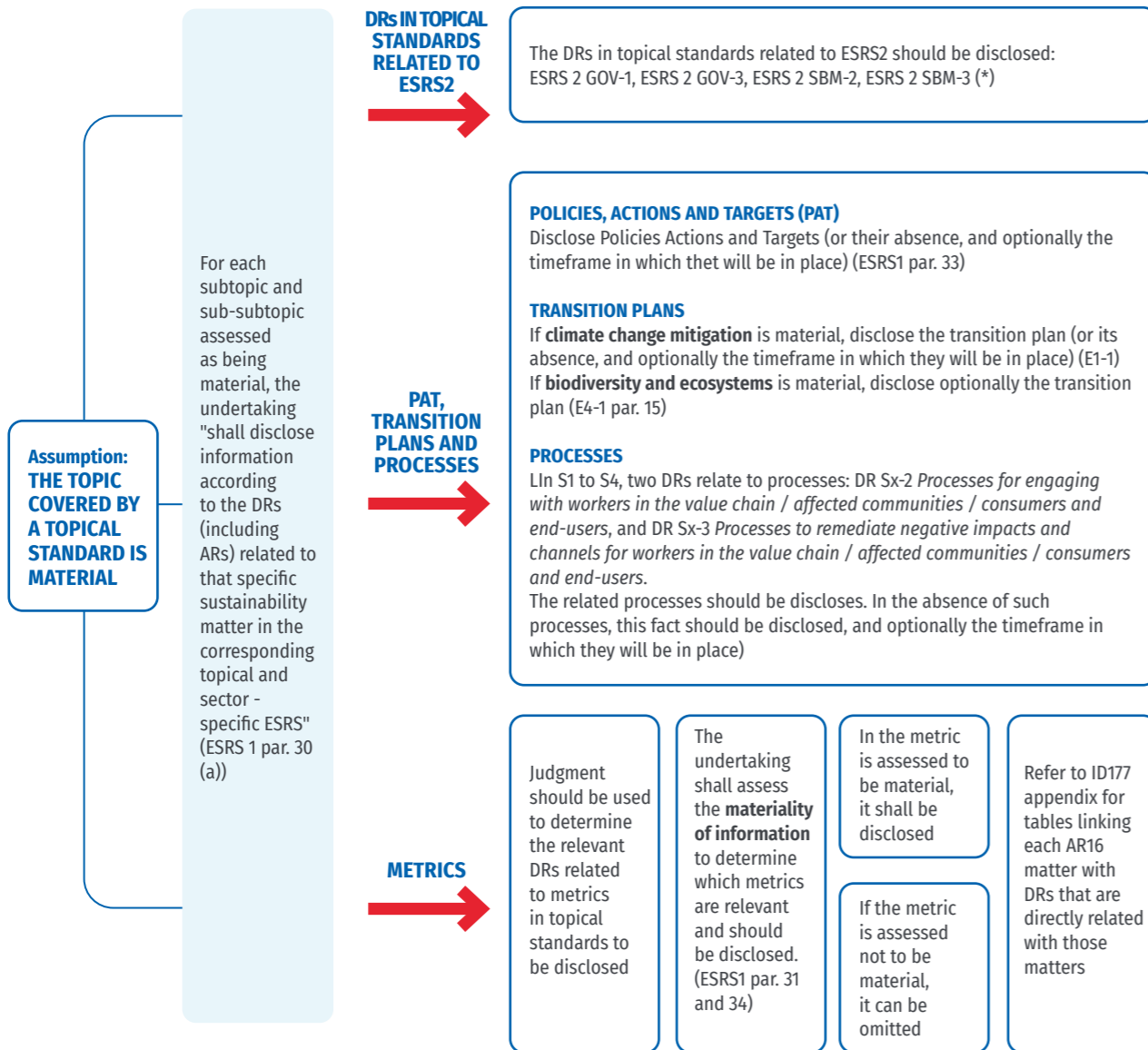
therefore all the corresponding reporting requirements in the relevant thematic ESRS were omitted:

Thematic principles	Reason
E3 Water and marine resources	The Water and marine resources topic was regarded as non-material because the likelihood of occurrence of the impact identified in this area, concerning “Exploitation of water resources”, was evaluated as low in relation to the activities carried out by the Group and its potential scope is low in environmental terms.
E5 Resource utilization and circular economy	The Resource utilization and circular economy topic was regarded as non-material because for the impact identified in this area, concerning “Circular economy and waste management”, it was evaluated that the risk of inadequate management in said area, although being potentially significant, is not likely to occur. The risk related to “Natural resources and raw materials utilization” turned out to be unlikely in terms of occurrence, thanks to the supply diversification strategies.
S2 Value chain workers	The Value chain workers topic was regarded as non-material because, for the impacts identified in said area, concerning “Sourcing from activities linked to potential human rights violations” and “Injuries and occupational diseases of workers along the value chain”, it was evaluated that in the Group's indirect activities said events are not likely to occur.

As concerns the qualitative and quantitative information related to the generated and distributed economic value (referred to in section “Appendix A - *Generated and distributed economic value*” of this document) we relied on the Global Reporting Initiative Standards (GRI), in particular on the *GRI 201-1 Direct generated and distributed economic value*.

Le informazioni rilevanti che devono essere rendicontate relativamente agli impatti, rischi e opportunità sono state determinate secondo il diagramma di flusso nell'Appendice E ESRS 1. Per maggiori dettagli riguardo l'identificazione e la valutazione degli IRO rilevanti, si rimanda alla sezione ESRS 2 IRO-1 del presente documento.





(*) Irrespective of the outcome of its materiality assessment, the undertaking shall always disclose the information required by: ESRS 2 General Disclosures (i.e. all the Disclosure Requirements and data points specified in ESRS 2) and the Disclosure Requirements (including their datapoints) in topical ESRS related to the Disclosure Requirement IRO-1

Metrics on material sustainability issues

(ESRS 2 MDR-M-77.a;77.b;77.c;77.d)

The metrics adopted concerning significant sustainability matters are detailed in the single chapters of this document, in compliance with ESRS requirements. Each metric is identified through names and/or accurate descriptions and, where necessary, the applied methods, the significant assumptions made and any methods limitations are

described. Moreover, it is specified whether the measurements inside the document were validated by an external body or not. Where the unit of measure is expressed in a currency, the currency used is that of the Group's financial statements.



Our commitment to environmental protection



ESRS E1	CLIMATE CHANGE	48
GOV-3	Integration of sustainability performance in incentive systems	48
E1-1	Climate transition plan for mitigating climate change	48
SBM-3	Material impacts, risks and opportunities and their interaction with corporate strategy and business model	48
IRO-1	Description of processes aimed at identifying and evaluating material impacts, risks and opportunities related to climate	49
E1-2	Policies related to climate change mitigation and adaptation	55
E1-3	Actions and resources related to climate change policies	55
E1-4	Climate change mitigation and adaptation targets	55
E1-5	Energy consumption and energy mix 1	56
E1-6	Gross Scope 1, 2 and 3 GHG emissions and total GHG emissions	58
E1-7	GHG removals and GHG emission mitigation projects financed through carbon credits	60
E1-8	Internal carbon pricing	60
E1-9	Expected financial impacts of material physical and transition risks and potential climate-related opportunities	60
ESES E2	POLLUTION	61
IRO-1	Description of processes aimed at identifying and evaluating material impacts, risks and opportunities related to pollution	61
E2-1	Pollution policies	62
E2-2	Pollution-related actions and resources	62
E2-3	Pollution-related targets	62
E2-4	Air, water and soil pollution	62
E2-6	Expected financial effect of material risks and opportunities related to pollution	62
ESRS E4	BIODIVERSITY AND ECOSYSTEMS	63
E4-1	Transition plan and consideration of biodiversity and ecosystems in corporate strategy and business model	63
SBM-3	Material impacts, risks and opportunities and their interaction with corporate strategy and business model	63
IRO-1	Description of processes aimed at identifying and evaluating material impacts, risks, dependencies and opportunities related to biodiversity and ecosystems	64
E4-2	Biodiversity and ecosystems policies	65
E4-3	Actions and resources related to biodiversity and ecosystems	65
E4-4	Biodiversity and ecosystems targets	65
E4-6	Expected financial effects resulting from material risks and opportunities related to biodiversity and ecosystems	65

CLIMATE CHANGE

ESRS E1

Acknowledging the importance of a transition towards a more sustainable and low carbon emissions economy in order to contribute to social and environmental well-being, the Group is actively committed to manage the impact of its activities carefully. In order to achieve this

goal, it promotes practical solutions in collaboration with institutions and other partners involved in production and consumption processes. The focus is on the enhancement of alternative resources, the design of sustainable products and the adoption of eco-efficient technologies.

Integration of sustainability performance in incentive systems

GOV-3 (ESRS 2 GOV-3-13)

To date, the Group has not yet integrated sustainability performance in the incentive systems of the members of the administration, management and control bodies.

Climate transition plan for mitigating climate change

E1-1 (E1-1-17)

The Group has not yet implemented a transition plan for mitigating climate change. However, it plans to implement it in upcoming years.

Material impacts, risks and opportunities and their interaction with corporate strategy and business model

SBM-3 (ESRS 2 SBM-3-48.a; 48.b;48.c;48.d; 48.e; 48.f; 48.g;48.h; ESRS E1 SBM-3-18; 19.a; 19.b; 19.c)

In compliance with the provisions of Decree-Law 102/2014, the Group periodically carries out an energy audit in order to identify areas of inefficiency and to implement actions to reduce consumption.

Moreover, as concern greenhouse gas (GHG) emission, the Group applies the GHG Protocol Corporate Standard to monitor and reduce emissions through the creation of an emission source inventory.

The risks related to climate change, to which the Group's activities are intrinsically exposed, can be classified into the following categories:

- › physical risks, i.e. risks arising from the occurrence of physically observable climatic phenomena (e.g., facility flooding or damage resulting from extreme weather events);
- › transition risks, i.e. risks arising from all the external factors aimed at reducing emissions and, consequently, mitigating the effects resulting from climate change. In particular, the Group is exposed to a regulatory risk,

which concerns non-compliance with environmental directives and regulations, and which can result in economic sanctions, loss of access to funding and subsidies, and a reduction in market competitiveness. In fact, this risk can also impact market risk, since non-compliance may harm the company's reputation and its capacity to operate effectively in the energy market.

The opportunities associated to products and services are mainly evaluated and managed in terms of new business opportunities, considering the Group's competitive position, the identification of the main upcoming challenges in the reference sector, and opportunities for diversification of the company's portfolio. The main opportunities are related to sustainable investments and innovative technologies to improve energy efficiency.

At present, the Group has not defined a process for analysing the resilience of its strategy and business model in the face of climate change, nor has it defined a formal process to assess climate-related transition risks or the opportunities for its own business or those within its value chain under a scenario consistent with the global warming limit of 1.5°C.

Description of processes aimed at identifying and evaluating material impacts, risks and opportunities related to climate

IRO-1 (ESRS 2 IRO-1-20; 21)

The double materiality assessment made it possible to identify the IROs related to the Group's activities in the short, medium, and long term, including its value chain. All the IROs identified as significant for the current reporting year are directly or indirectly related to the company's business model and are governed by ESRS reporting requirements.

For the description and detailed list of material impacts, risks and opportunities, please refer to section "SBM-3 – Material impacts, risks and opportunities and their interaction with corporate strategy and business model" included in the chapter "Our business model".

Double materiality analysis results

Quiris identified four impacts, two risks and two opportunities related to climate change.

IMPACTS

The first negative and current impact concerns the company's contribution to global heating, through **greenhouse gas (GHG) emissions** generated by its operations and by the upstream and downstream value chain, with possible consequences in the short, medium and long term. The impact significantly affects people and the environment causing risks for health and possible changes in ecosystems. In the upstream value chain and during direct operations, carbon emissions mainly derive from primary energy resources extraction and from gas production. In the downstream value chain, CO₂ is mainly emitted during transport and distribution of gas via tankers.

The other positive impacts concern **investments** made by the Group in order to reduce CO₂ emissions along the entire value chain, **diversification of supplies**, thus reducing dependence on fossil fuels, and **improvement of plant energy efficiency**.

In fact, the Group implemented solutions allowing for a significant reduction of CO₂ emissions through the distribution of energy from renewable sources, whose effect will be perceived in the medium/long term. The impact on people and the environment is widespread, as it makes a significant contribution to climate change mitigation, considering the Group's close connection to highly energy-intensive sectors.

The impact also affects the upstream value chain as it concerns the selection of sustainable suppliers, who adopt low GHG emissions solutions. As concerns own business, through the distribution of energy and LPG, ,

the Group plays a key role in the reduction of GHG emissions, by offering energy upgrade solutions and investing in new solutions such as Bio-LPG. With respect to the downstream value chain, the Group's companies can have a positive impact in terms of reduction of emissions in their selection of after-sales service providers for distribution, marketing and customer advisory services.

Moreover, by offering solutions from renewable sources, the Group diversifies part of its energy supplies, thus generating an impact both for the upstream value chain and for its own business, through 100% green solutions offered by AGN Energia and Verdenergia.

People and the environment are positively impacted by the diversification of supply sources, the effects of which will be observable in the medium to long term. The Group's activity is strictly related to sectors involved in the extraction of primary energy resources such as natural gas, coal, oil or rare earths, while the reduction of dependence on fossil fuels makes it possible to reduce CO₂ and favours ecosystems preservation.

Finally, the Group promotes energy efficiency through solutions involving the entire value chain. Although full implementation requires time, some benefits are already observable in the short term, such as improvements in operational efficiency and the resulting reduction in energy consumption and related emissions. Increased energy efficiency also contributes to the reduction of air pollution, with positive effects on public health, and it favours the creation of new employment opportunities in the renewable energy sector. Finally, the reduction of CO₂ emissions represents an actual contribution to climate change mitigation, making the entire energy system more sustainable and efficient. The impact concerns the upstream value chain, in the resources extraction and processing phase. In fact, energy efficiency in power generation processes in thermal, hydroelectric and solar plants reduces CO₂ emissions and increases the quantity of energy produced per unit of resource used.

As concerns own business and the downstream value chain, the Group provides its customer with energy efficiency solutions, thus contributing to the use of renewable energy and to the fight against climate change.

Greenhouse gas emissions generated by the Group have a significant impact on its business model, value chain, strategy and decision-making process.

The current effects of GHG emissions include an increase of

operational costs due to the need to comply with environmental regulations and we expect them to intensify in the future, with the increase of stakeholders' expectations and regulatory requirements, thus putting additional pressure on the company and on the value chain to reduce emissions.

In response to these effects, the Group has started measuring

Scope 1, 2, and 3 emissions, providing a basis for future initiatives to reduce its impact. The promoted efforts concern investments to reduce CO2 emissions along the entire value chain, diversification of supplies and improvement of energy efficiency, which can all redefine the business model, drive strategic investments and further align the organisation to international emission reduction goals.



Topic	Topic Subtopic/ Sub-subtopic	Material topics	Impact	Nature of the impact	Value chain	Timeframe
E1 Climate Change	Adaptation to climate change	GHG emissions Energy production and distribution generates significant greenhouse gas emissions during all the value chain phases. The lack of control measures for emissions along the supply chain for the production and installation of renewable energy assets, as well as from the company's direct operations, can have serious consequences. Without adequate controls, CO ₂ and other greenhouse gas emissions can increase significantly, thus contributing to the worsening of climate change.	Negative impact	Current	<ul style="list-style-type: none"> Upstream operations Own business Downstream operations 	<ul style="list-style-type: none"> Medium term Long term
	Energy	Energy efficiency By adopting advanced technologies and optimized design practices, the company can improve the efficiency of its plants, thus reducing energy consumption and its related emissions. These efforts contribute to the reduction of the environmental impact, while improving corporate operations.	Positive impact	Current	<ul style="list-style-type: none"> Upstream operations Own business Downstream operations 	<ul style="list-style-type: none"> Short term Medium term Long term
	Climate change mitigation	Diversification of supply sources and increased use of renewable energy A company that diversifies its supply sources contributes positively to energy security and sustainability. By integrating different energy sources, such as solar, wind hydroelectric and geothermal energy, the company reduces its dependence on fossil fuels and mitigates risks associated with price volatility and supply disruptions. Moreover, the company contributes to the transition towards a more efficient energy future, offering innovative solutions and contributing to emission reductions. The adoption of these technologies reduces dependence on fossil fuels, lowers greenhouse gas emissions, and promotes the conservation of natural resources. Moreover, the company can support research and the development of new energy solutions, improving the efficiency and reliability of renewable sources.	Positive impact	Current	<ul style="list-style-type: none"> Upstream operations Own business 	<ul style="list-style-type: none"> Medium term Long term



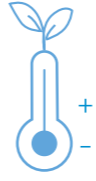
Topic	Topic Subtopic/ Sub-subtopic	Material topics	Impact	Nature of the impact	Value chain	Timeframe
		<p>Reduction of greenhouse emissions along the entire value chain through targeted investments</p> <p>Contribution to the achievement of international and national targets to achieve 0 emissions and to limit global average temperature increase (1.5° C-2° C) by increasing investments/financial resources in order to support energy transition and low-carbon technologies along the entire value chain.</p>	Positive impact	Current	<ul style="list-style-type: none"> Upstream operations Own business Downstream operations 	<ul style="list-style-type: none"> Medium term Long term

RISKS

The identified market risk concerns the possibility of losing commercial transactions and market shares due to non-compliance with environmental regulations and directives, and it is considered a transition risk. If companies breach environmental regulations, they could have a significant financial impact due to possible sanctions, resulting in a loss of competitive advantage in the energy market. This risk concerns the Group's own business, and its consequences are observable in the short, medium and long term.

The risk of experiencing negative effects from extreme weather events, on the other hand, is a physical risk and affects the Group's entire value chain, with consequences in the short, medium, and long term. The occurrence of events such as heavy rainfall, droughts and floods can damage the Group's facilities, reduce efficiency in energy generation and distribution, and it can cause operational disruptions, resulting in economic losses in addition to possible structural damages.

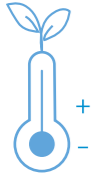


Topic	Subtopic/ Sub-subtopic	Material topics	Value chain	Timeframe	Dependency relation	Financial effect
E1 Climate Change 	Climate change mitigation	<p>Lack of market access and loss of commercial transactions</p> <p>Failure to comply with environmental regulations and directives, such as</p> <ul style="list-style-type: none"> the Energy Taxation Directive (2003/96/CE), which sets the minimum taxation levels for energy products and electricity, aiming at promoting energy efficiency and reducing greenhouse gas emissions; the Renewable Energy Directive (2018/2001/UE) aiming increasing the share of renewable energy in the EU energy mix, providing incentives for companies in the energy sector to invest in renewable sources such as the wind, solar and hydroelectric energy sectors, may result in the loss of access to a financing and subsidies, as well as economic penalties and decline in market competitiveness. 	<ul style="list-style-type: none"> Own business 	<ul style="list-style-type: none"> Short term Medium term Long term 	Legal framework	<ul style="list-style-type: none"> Loss of market shares Corporate reputation
		<p>Extreme climate events</p> <p>The increase in extreme climate events, such as intense rainfall, droughts, floods, etc., is caused by climate change. Said events can damage the plants used by the company, reduce efficiency in the production of energy, reduce energy distribution and temporarily stop activities and services, causing damages and economic losses.</p>	<ul style="list-style-type: none"> Upstream operations Own business Downstream operations 	<ul style="list-style-type: none"> Short term Medium term Long term 	Climate effects	<ul style="list-style-type: none"> Higher costs for repairing damaged plants Loss of revenues

OPPORTUNITIES

Sustainable investments offer a significant opportunity to the Group, thanks to the creation of new markets and sustainable financial products in line with its corporate investment strategies. The deployment of more public resources for decarbonization actually facilitates access to financial resources for the development of new decarbonization-oriented business areas, potentially leading to an increase in revenue. This impacts the value chain both as regards own business and upstream, with effects in the medium and long term.

The second opportunity is related to the **implementation of energy efficiency technologies**, which can optimize processes and reduce operational costs. In own business, the adoption of innovative technologies to improve energy efficiency can result in a reduction of operational costs related to the use of fossil fuels and purchased electricity. Moreover, decisions about energy supply affect the upstream value chain, especially during the production and raw material procurement stages. Improving energy efficiency in these stages can grant operating cost savings and competitive benefits over the medium and long term.

Topic	Subtopic/ Sub-subtopic	Opportunities	Value chain	Timeframe	Dependency relation	Financial effect
E1 Climate Change 	Climate change mitigation	Sustainable investments Opportunities arising from the creation of new markets and sustainable financial products in line with the corporate ESG investment strategies. The deployment of more public resources for decarbonization facilitates access to financial resources supporting energy transition targets. Embracing new business opportunities results in increased potential revenues.	<ul style="list-style-type: none"> Own business Downstream operations 	<ul style="list-style-type: none"> Medium term Long term 	Financial capital	New business opportunities
	Energy	Energy efficiency technologies The Group operates in a high energy intensity sector, where a more efficient energy management can optimize processes and reduce operational costs. Fossil fuels and purchased electricity represent a significant share of production costs. Therefore, decisions about energy sourcing affect operational efficiency and the risk profile. Improving energy efficiency with innovative technologies can lead to cost reductions and competitive advantages.	<ul style="list-style-type: none"> Own business Downstream operations 	<ul style="list-style-type: none"> Medium term Long term 	Technology	Operational cost savings

Policies related to climate change mitigation and adaptation

E1-2 (ESRS 2- MDR-P- 62)

To date, although being supported by Management Systems, the Group had not adopted policies to manage its material impacts, risks and opportunities related to climate change mitigation and adaptation. The Group is planning to adopt said policies in upcoming years.

trying to diversify its energy sources, including diesel, electricity, methane and LPG, aiming at minimizing its environmental impact. Moreover, especially through Verdenergia, the Group produces renewable electricity, primarily fed into the grid, thus supporting the low-carbon transition.

However, during its operational processes, the Group is

Actions and resources related to climate change policies

E1-3 (ESRS 2- MDR-A - 62)

The Group, being highly sensitive to environmental issues, has already promoted several initiatives in these areas through its companies and it plans to define additional initiatives in the future, based on the identification of specific reduction targets, which will be defined over the course of the upcoming years.

During 2024, Verdenergia, through the joint-venture Rovale Srl, acquired two new hydroelectric power plants with a total installed capacity of 0.7 MW and an annual energy output of approximately 3 GWh. Moreover, the company provides high value added services to its customers, operating as UNI CEI EN 11352:2024 certified Energy Service Company (ESCo) in the renewable energy sector. The company' offer in the energy services sector includes the creation and operation of high-efficiency or renewable self-generation systems, energy retrofitting, and the integrated management of thermal and technological systems under a Global Service model. In particular, in the photovoltaic sector, the company handles development of feasibility studies, the construction of the plant, as well as the maintenance and performance verification. The company is also active in the cogeneration sector.

In 2021 and 2022, it installed photovoltaic plants on the on the roofs of its Fontevivo and Volpiano production facilities, and it plans to install additional plants in the future.

In 2023, GTS introduced equipment based on natural refrigerants, which has helped mitigate the equivalent of 7,000,000 metric tonnes of CO₂e (calculated using a 20-year GWP). Moreover, the company significantly contributed to greenhouse gas emissions reduction by introducing hydrocarbons to the market, which mitigated 3,400,000 tonnes of CO₂e, based on a 100-year GWP. During 2024, said equipment helped mitigating 9,300,000 and 4,200,000 metric tonnes of CO₂e respectively.

Climate change mitigation and adaptation targets

E1-4 (ESRS 2- MDR- T - 81 a)

To date, no special target related to climate change mitigation, adaptation or to the energy issue has been identified yet.

The Group is planning to renovate its oldest depots, dating back to the 1960s, in order to improve their efficiency and safety. For its Cotignola site, which is exposed to a high risk of earthquakes and floods, an alternative site was identified after two consecutive years of earthquakes. The company is also evaluating possible solutions to prevent floods.

However, in upcoming years GTS plans to develop BIO LPG, an innovative solution to reduce environmental impact. Moreover, the "Natural Refrigerants Approved" and "Ozone Friendly" certifications related to natural refrigerants allow the company to continue to lead the market towards a more environmentally sustainable future, significantly reducing greenhouse gas emissions.

Energy consumption and energy mix ¹

E1-5 (E-1-5-12.a;12.b;12.c.i;12.c.ii;12.c.iii;13.a;13.b;13.c;13.d;13.e)

As concerns the Group's energy consumptions, during 2024 the total energy consumption from fossil fuels amounted to 6,452 MWh, recording a 18% reduction compared to 2023 (7,098 MWh). The fossil energy share on the total energy consumption amounts to 36%, recording a decrease compared to 56% of the previous year,

thanks to the increase in the use of renewable energy sources, including energy self-generated through photovoltaic systems installed at the GTS sites.

As concerns renewable sources, in 2024 the consumption of non-fuel self-generated energy reached a total of 11,636 MWh, compared to 6,092 MWh recorded in 2023.

Group	Unit of measurement	2023	2024
Energy consumption and energy mix			
Total fossil energy consumption (calculated as the sum of lines from 1 to 5)	MWh	7,877	6,452
Share of fossil sources in total energy consumption	%	56%	36%
Consumption from nuclear sources	MWh	-	-
Share of consumption from nuclear sources in total energy consumption	%	0%	0%
8) Consumption of fuel from renewable sources, including biomass (also including industrial and municipal waste of biological origin, biogas, renewable hydrogen , etc.)	MWh	-	-
Consumption of electricity, heat, steam, and cooling purchased or generated from renewable sources	MWh	-	-
10) Consumption of self-generated non-fuel renewable sources	MWh	6,092	11,636
Total renewable energy consumption	MWh	6,092	11,636
Share of renewable sources in total energy consumption	%	44%	64%
TOTAL ENERGY CONSUMPTION	MWh	13,969	18,088

As concerns AGN Energia and GTS, being part of high climate impact sectors, during 2024 energy consumptions from fossil fuels amounted to 8,450.92 MWh, recording a 21% decrease compared to the previous financial year (10,722.04 MWh).

In particular, the consumption of fuels derived from crude oil and petroleum products, such as Blu Diesel Tech, diesel and gasoline, recorded a 21.4% decrease, from 3,619.83 MWh in 2023 to 2,844.37 MWh in 2024. Also natural gas (LPG) consumptions decreased significantly, from 1.03 MWh to 0.50 MWh, recording to a 51.5% decrease. Consumptions related to other fossil fuels such as methane recorded a 36% decrease, from 3.18 MWh to 2.05 MWh.

Also the energy purchased in the form of electricity, heat, steam and cooling generated from fossil fuels recorded a 21% decrease, from 7,098.00 MWh to 5,604.00 MWh. Said reduction can partly be attributed to the fact that GTS benefits from the energy self-generated by its photovoltaic plant. However, until November of the same year, the lack of authorization for grid injection resulted in the loss of part of the self-generated energy. Once fully operational, the photovoltaic plant is expected to cover 70% of the energy demand, while the remaining 30% will be provided by AGN Energia.

¹ As concerns energy consumption data, the information provided in the table "Energy consumption and energy mix (Group)" refer to Quiris, AGN, GTS and Verdenergia aggregate consumptions.

The data provided in the next table ("Energy consumption and energy mix – AGN, GTS") refer specifically to the companies AGN and GTS, as they operate in high climate impact sectors under the Delegated Regulation (EU) 2022/1288 of the Commission. Said Regulation, integrating Regulation (EU) 2019/2088 (SFDR), identifies as high climate impact activities those economic activities included in sections from A to H and in section L of the NACE classification. According to said provisions, the companies involved are required to provide a more detailed reporting of their energy consumptions. Therefore, AGN and GTS report also their consumptions related to fuels from coal and coal-derived products, crude oil and derivatives, natural gas, other fossil sources, as well as the consumption of electricity, heat, steam, and cooling purchased or obtained from fossil fuels.

AGN, GTS

Energy consumption and energy mix	Unit of measurement	2023	2024
Consumption of coal and coal-derived products	MWh	-	-
Consumption of crude oil and oil-derived products	MWh	3,619.83	2,844.37
Consumption of natural gas fuel	MWh	1.03	0.50
Consumption of fuel from other fossil sources	MWh	3.18	2.05
Consumption of electricity, heat, steam, and cooling purchased or generated from fossil fuels	MWh	7,098.00	5,604.00
Total fossil energy consumption	MWh	10,722.04	8,450.92
Energy intensity relative to net revenues	MWh/€ million	10.85	8.31

Energy intensity based on net revenues

As concerns AGN and GTS, being companies operating in high climate-impact sectors, energy intensity reporting is an essential element to ensure transparency and compliance with regulatory obligations, as well as to monitor efficiency in the use of resources in relation to economic results. Therefore, in 2024 energy intensity compared to net

revenues amounted to 8.31 MWh per monetary unit (millions of euros in net revenues), recording a decrease compared to the value recorded in the previous financial year (10.85 MWh/monetary unit). Said reduction, amounting to approximately 23%, reflects a positive trend in the management of energy consumptions, with a more efficient use of resources compared to the economic results achieved.



Gross Scope 1, 2 and 3 GHG emissions and total GHG emissions

E1-6 (E1-6-19.a;19.b;19.c;19.d;22;23.a;23.b;24.a;24.b;25.a;25.b;27.a;27.b)

The Group's direct (Scope 1)² emissions recorded for 2024 amount to 3,709.94 tCO₂eq, recording a 22% decrease compared to the previous year (4,639.84 tCO₂eq). Said emissions are mainly attributable to fuel consumptions for the company fleet cars and heavy vehicles used for the Companies' services. The reduction in emissions is the result of a series of interventions and transformations launched between 2023 and 2024. In 2023 there were no vehicles powered by Blu Diesel Tech yet. Simultaneously, logistics activities were optimized, the gas cylinders business unit was sold, and high-consumption vehicles have been retired, and they were replaced by more efficient ones. The use of HVO, still not widespread in 2023, has also been increased, while a reduced use of LPG-powered cars has been observed, as they are gradually being excluded from the vehicle fleet.

As of 31.12.2024, indirect emissions from energy consumption (Scope 2)³ amount to a total of 1,451.70 tCO₂eq, according to the location-based approach or considering the carbon intensity of the national electricity grid, recording a 18% decrease compared to 2023. Considering the market-based approach, whose calculation takes into account emissions related to the residual mix (energy mix net of certified renewable energies) and offsets emissions resulting from the procurement of green energy certified by the grid, emissions amount to 2,846.59 tCO₂eq, recording a 28% decrease compared to the previous financial year.

Finally, as concerns indirect Scope 3⁴ emissions related to its value chain, the Group reported the data related to the following categories provided for by the GHG Protocol, for a total of 1,723,712.92 tCO₂eq in 2024, recording a 7% increase compared to the previous year (1,610,673.20 tCO₂eq):

² For the calculation of Scope 1 emissions, we used the DEFRA 2023 emission factors for the data related to 2023 and the DEFRA 2024 emission factors for the data related to 2024.

The emission sources taken into account include:

- 2023: Diesel (100% mineral diesel) (2,66 kg CO₂e/litre); Petrol (average biofuel blend) (2,10 kg CO₂e/litre); Biodiesel HVO (0,03 kg CO₂e/litre); LPG (1,55 kg CO₂e/litre); Natural gas (2,03 kg CO₂e/m³).
- 2024: Diesel (100% mineral diesel) (2,66 kg CO₂e/litre); Petrol (average biofuel blend) (2,08kg CO₂e/litre); Biodiesel HVO (0,03 kg CO₂e/litre); LPG (0,57 kg CO₂e/litre); Natural gas (2,04 kg CO₂e/m³).

³ For the calculation of Scope 2 emissions, we used EEA (European Environment Agency) emission factors as concerns the location-based approach, while for the market-based approach we used the Association of Issuing Bodies (AIB) both for the data referring to 2023 and to 2024.

⁴ For the calculation of Scope 3 Category 3.D emissions - Generation of purchased energy subsequently resold to third parties - for LPG and Natural Gas we used the DEFRA 2023 emission factor concerning data related to 2023 and the DEFRA 2024 emission factor concerning data related to 2024.

In particular, we used the Well-to-Tank (WTT) emission factor, which includes all the emissions generated by raw materials (LPG and natural gas) extraction, fuel production and refining, transportation, and distribution up to the end users.

The values of the emission factors used are detailed below. Said values are the same both for 2023 and for 2024:

- LPG (349,29 kg CO₂e/ton); Natural gas (423,16 kg CO₂e/ton).

As concerns the calculation of Scope 3 emissions for electricity we used the EEA (Euro- pean Environment Agency) emission factor both for 2023 and for 2024, including production and consumptions stages. While for emissions related to network losses we used the ISPRA emission factor, both for 2023 and for 2024.

For the calculation of Scope 3 Category 11 emissions - Use of sold products - for LPG and Natural Gas we used the DEFRA 2023 emission factor concerning data related to 2023 and the DEFRA 2024 emission factor concerning data related to 2024.

› **Category 3** - Activities related to fuels and energy (not included in Scope 1 or 2), in particular, **Category 3D - Generation of electricity purchased and then resold to third parties**: this category includes emissions related to the upstream extraction, production and transportation stages of fuels and electricity purchased by the Group for trading purposes.

› **Category 11 - Use of sold products** - refers to emissions related to the use of electricity, LPG, technical gases and natural gas sold during the reporting year.

At present, no reduction emissions targets related to the years 2025, 2030 and 2050 have yet been set, although the Group is planning to define them in upcoming financial years.

Gross Scope 1, 2 and 3 GHG emissions and total GHG emissions

	Unit of measurement	2023	2024	Key objectives and expected target years		
				2025	2030	(2050)
Scope 1 GHG emissions						
Scope 1 direct gross GHG emissions	tCO ₂ eq	4,639.84	3,709.94	-	-	-
Percentage of Scope 1 GHG emissions covered by regulated emission trading systems	%	-	-	-	-	-
Scope 2 GHG emissions						
Scope 2 gross GHG emissions - LOCATION BASED	tCO ₂ eq	1,772.33	1,451.70	-	-	-
Scope 2 gross GHG emissions - MARKET BASED	tCO ₂ eq	3,942.96	2,846.59	-	-	-
Scope 3 GHG emissions						
Scope 3 indirect gross GHG emissions	tCO ₂ eq	1,610,673.20	1,723,712.92	-	-	-
Cat. 3.D Generation of purchased energy subsequently resold to third parties	tCO ₂ eq	275,524.37	255,686.49	-	-	-
Cat. 11. Use of sold products	tCO ₂ eq	1,353,148.83	1,468,026.42	-	-	-
Total GHG emissions (location-based)	tCO ₂ eq	1,617,085.37	1,728,874.56	-	-	-
Total GHG emissions (market-based)	tCO ₂ eq	1,619,256.00	1,730,269.45	-	-	-



GHG removals and GHG emission mitigation projects financed through carbon credits

E1-7

has not yet implemented removal and GHG emission mitigation projects through the purchase of carbon credits.

However, during FY 2022 and 2023, the organization participated in agroforestry projects through Treadm, in order to contribute to CO₂ removal, through financial

support for a total of 2,000 plantings over the two years. Although these initiatives do not generate certified carbon credits, they are consistent with the voluntary approach to climate change mitigation and provide environmental and social benefits.

Internal carbon pricing

E1-8

To date, the Group does not have internal carbon pricing systems in place.

Expected financial impacts of material physical and transition risks and potential climate-related opportunities

E1-9

In the first year of preparing its Sustainability Statement, the company makes use of the option to omit certain information provided for by the ESRS E1-9.

POLLUTION

ESRS E2

Description of processes aimed at identifying and evaluating material impacts, risks and opportunities related to pollution

IRO-1 (IRO-1-11.a;11.b)

The double materiality assessment made it possible to identify the IROs related to the Group's activities in the short, medium, and long term, including its value chain. All the IROs identified as significant for the current reporting year are connected, either directly or indirectly, with the company's business model and they are covered by the ESRS reporting requirements.

For the description and detailed list of material impacts, risks and opportunities, please refer to section "SBM-3 – Material impacts, risks and opportunities and their interaction with corporate strategy and business model" included in the chapter "Our business model".

During the double materiality evaluation process, pollution-related IROs were examined with regard to Quiris' main activities. In particular, atmospheric emissions mainly arise from transportation and distribution activities managed directly by the Group's companies or by third parties, as well as from combustion in power plants that are part of the upstream value chain. In fact, gas and energy-producing companies emit hazardous air pollutants, such as nitrogen oxides, carbon monoxide and fine particulate matter, which can have a negative impact on the surrounding environment and on people.

Double materiality analysis results

Quiris identified a negative impact related to pollution. No risks and opportunities related to pollution were identified and no consultations with the relevant communities were carried out in order to identify and select material IROs.

IMPACTS

The identified impact concerns **emissions of air pollutants**,

which can have a significant impact on the environment and on people's health, as it contributes to acidification of soils and waters, thereby harming local ecosystems. Moreover, the formation of photochemical smog, which occurs relatively quickly, worsens air quality in the surrounding areas, negatively affecting human health. Emissions have immediate effects, although with consequences that last also in the medium and long term.

These pollutant concern the entire value chain, but they are mainly emitted during the procurement and distribution stages. In fact, during the procurement stage, gas and energy producing companies emit nitrogen oxides, carbon monoxide, and fine particulate matter through the combustion processes carried out in power plants. Also during the distribution stage, transport activities directly managed by the companies or by third parties produce hazardous air pollutants.

Air pollutants emissions generated by the Group have a significant impact on its business model, value chain, strategy and decision-making process.

In fact, the current effects of emissions include an increase of operational costs due, for example, to the need to comply with environmental regulations and we expect them to intensify in the future, with the increase of stakeholders' expectations and regulatory requirements, thus putting additional pressure on the company and on the value chain in order to reduce emissions.

To address these impacts, the Group promotes various efforts to reduce emissions across the entire value chain. These actions could reshape the business model, drive strategic investments, and further align the organization with emissions reduction targets.



Topic	Subtopic/ Sub-subtopic	Material topics	Impact	Nature of the impact	Value chain	Timeframe
E2 Pollution	Air pollution	Air pollutant emissions Combustion in power plants emits hazardous air pollutants, such as nitrogen oxides, carbon monoxide and fine particulate matter. Said pollutants can have a negative impact on the surrounding environment, contributing to soil and water acidification, as well as to the formation of photochemical smog. Said pollutants are also produced during the transport and distribution activities carried out by the Group's companies directly or by third parties.	Negative impact	Current	<ul style="list-style-type: none"> Upstream operations Own business Downstream operations 	<ul style="list-style-type: none"> Short term Medium term Long term



Pollution policies

E2-1 (ESRS.2- MDR-P- 62)

To date, the Group has not yet adopted special policies for the management of its material impacts, risks and opportunities related to pollution prevention and control.

The Group is planning to implement said policies in upcoming years.

Pollution-related actions and resources

E2-2 (ESRS.2- MDR-A - 62)

To date, no special actions were defined in relation to targets related to this topic.

Pollution-related targets

E2-3 (ESRS.2- MDR-T - 81 a)

To date, the Group has not yet set targets related to pollution, in particular to air pollutions, but it plans to implement them in upcoming years.

However, the Group undertakes to completely remove asbestos from the roofs of the facilities, with works already

started in Fontevivo in the past two years and additional works planned in its budget. Furthermore, it is engaged in the construction of treatment systems for industrial and stormwater wastewater, ensuring a positive and sustainable environmental impact.

Air, water and soil pollution

E2-4 (E2-4-28.a;28.b;30.a;30.b;30.c)

To date, the Group has not yet launched a process for the collection of data related to substances of concern and

substances of great concern.

Expected financial effect of material risks and opportunities related to pollution

E2-6

In the first year of preparing its Sustainability Statement, the company makes use of the option to omit the

information provided for by the ESRS E2-6.

BIODIVERSITY AND ECOSYSTEMS

ESRS E4

Transition plan and consideration of biodiversity and ecosystems in corporate strategy and business model

E4-1 (E4-1-11; 12;13.A;13.B;13.C;13.d;13.e;13.f)

To date, the Group has not yet implemented a transition plan for the protection of biodiversity and ecosystems.

The plan will be developed in upcoming years.

Material impacts, risks and opportunities and their interaction with corporate strategy and business model

SBM-3 (SBM-3 -16.a.i;16.a.ii;16.a.iii;16.b;16.c)

Except for the plants of the company Verdenergia, the Group does not have commercial or operational sites located in areas characterized by water stress or near protected zones or areas of high biodiversity value, among those identified by authorities responsible for the protection of land and biodiversity, such as Natura 2000, Ramsar Convention, UNESCO World Heritage, IUCN.

Verdenergia is active in Italy with eight renewable energy production plants, six of which are hydropower, with a total installed capacity of 42 MW (approximately 9,000 MWh of annual output), and two photovoltaic plants, with a total of 0.8 MW (estimated output of 1,100 MWh).

Hydroelectric plants are located in Valle d'Aosta (IDRO MINIERE, IDRO MOYENNE and IDRO EVA VERDE in Chuc and Eva Verde, Saint Marcel; IDRO NOVALIO in Tillier, Fenis; IDRO LAVACHEY in Lavachey, Courmayeur) and in Tuscany (IDRO ABBADIA SS, Abbadia San Salvatore), while photovoltaic plants are located in Veneto (FTV MINERBE, Minerbe) and Piedmont (FTV VOLPIANO, Volpiano).

For hydroelectric plants, the assessment of impacts on ecosystems of the Company's activities falls under the

jurisdiction of public authorities, which issue the permits and oversee the entire authorization and concession process. Applications for water abstraction concessions for hydroelectric use are subject to a complex technical review, which includes, among other things, verification and environmental impact assessment procedures, incidence assessments and compatibility checks with basin planning under the Hydrogeological Management Plan (PAI)⁵, provisions for the protection of fish fauna, in order to ensure that the application is compatible with the primary protection and preservation of river ecosystems.

In addition to the review required by regulations for certain Verdenergia's plants already authorized, a request was made, in agreement with the Region, to reschedule the flow rates allowable under the concession. In 2022, this resulted in the implementation of a five-year flow monitoring plan. Monitoring activities had a positive outcome, allowing for the issuance of the new concession. At present, the Company continues to constantly monitor flow rates with the equipment installed during the plan.

⁵ The Hydrogeological Management Plan (PAI) is a territorial planning tool introduced by Law 183/1989 and regulated by Decree-Law 152/2006 in order to prevent and mitigate hydrogeological risks (landslides, floods, and terrain instability) in the territory. The PAI is prepared by the District Basin Authorities and represents the first actual step in implementing basin planning, that is managing the territory with respect to hydrogeological risks.

Description of processes aimed at identifying and evaluating material impacts, risks, dependencies and opportunities related to biodiversity and ecosystems

IRO-1 (ESRS 2 IRO-1-17.a;17.b;17.c;17.d;17.e.i;17.e.ii;17.e.iii;18.a;18.b;18.c;19.a;19.b)

The double materiality assessment made it possible to identify the IROs related to the Group’s activities in the short, medium, and long term, including its value chain. All the IROs identified as significant for the current reporting year are connected, either directly or indirectly, with the company’s business model and they are covered by the ESRS reporting requirements.

For the description and detailed list of material impacts, risks and opportunities, please refer to section “SBM-3 – Material impacts, risks and opportunities and their interaction with corporate strategy and business model” included in the chapter “Our business model”.

On the contrary, in its own business stage, the Group may contribute negatively to habitat loss resulting from the installation of photovoltaic plants for its customers. Said plants can damage biodiversity mainly through the occupation of agricultural land, the alteration of natural cycles and soil properties, and the risk of collisions for avian wildlife.

The identification of impacts, risks and opportunities was not implemented with the direct involvement of the Group’s stakeholders.

Double materiality analysis results

Quiris identified a negative impact related to biodiversity, while no relevant risks or opportunities related to this topic were identified.

IMPACTS

The impact concerns the possible loss of biodiversity, due to the company’s activity and value chain, with possible negative effects on the environment and on people’s health. Said loss is related to the various stages of the value chain, in particular own business and upstream value chain.

In fact, upstream chain extraction activities, such as oil pollution and deforestation caused by the extraction of natural resources, can destroy critical habitats for many species. The construction of hydroelectric dams for energy generation can drastically alter river ecosystems, compromising local biodiversity. These impacts may be immediate, as in the case of pollution, or may manifest over the medium to long term, leading to profound changes in habitats and to the extinction of species.

In its own business stage, the Group may contribute to negatively to habitat loss resulting from the installation of renewable energy plants, such as photovoltaic panels, for its customers.

The loss of biodiversity compromises ecosystem health, thus reducing their resilience to climate change and other environmental stress. This impact is also reflected in human health, as less resilient ecosystems cannot ensure adequate climate regulation, air purification, and protection against extreme weather events. The loss of biodiversity caused by the Group can have a significant impact on its business model, value chain, strategy and decision-making process.

Topic	Subtopic/ Sub-subtopic	Material topics	Impact	Nature of the impact	Value chain	Timeframe
E4 Biodiversity and ecosystems	Impacts on the extent and condition of ecosystems	Biodiversity loss Biodiversity loss due to the company’s activities and its value chain, linked, for example, to oil pollution, deforestation, extractive activities, and the construction of hydroelectric dams (for hydroelectric power generation). An additional consequence can be habitat loss for the construction of renewable energy plants. The impacts also include ecosystem health, since the loss of biodiversity can compromise ecosystem health, thus reducing their resilience to climate change and other environmental stress.	Negative impact	Current	<ul style="list-style-type: none"> Upstream business Own business 	<ul style="list-style-type: none"> Short term Medium term Long term
	Sub-subtopic: Pollution					

Biodiversity and ecosystems policies

E4-2 (ESRS.2- MDR-P– 62)

To date, the Group has not yet adopted special policies to manage its material impacts, risks, dependencies and

opportunities related to biodiversity and ecosystems, but it plans to implement them in upcoming years.

Actions and resources related to biodiversity and ecosystems

E4-3 (ESRS.2- MDR-A – 62)

To date, the Group has not yet identified special actions related to the mitigation of its impact on biodiversity and ecosystems, but it plans to implement them in upcoming years.

However, Quiris places great emphasis on the territory and its natural value, considering the areas of land involved, used, or impacted by its managed industrial activities. At each site, discharges of industrial or stormwater, whether into surface water bodies or sewer systems, are regulated by modern treatment systems that protect the environmental quality of the effluents. Said actions could reshape the business model, drive strategic investments and further align

the organization with biodiversity protection targets.

The Group is also committed to water pollution prevention and in 2023 it joined LifeGate’s Water Defenders Alliance, adopting the Seabin device in the ports of Tropea and Pisa. The Seabin, positioned at waste accumulation points in port water bodies, filters 25,000 litres of water per hour, capturing floating debris such as plastics and microplastics up to 2 mm in diameter. In Tropea, it collected 230 kg of waste, while in Pisa it collected 266 kg of waste, for a total equivalent to the weight of over 33,000 half-litre bottles. These devices are crucial to protect marine wildlife and the ecosystem.

Biodiversity and ecosystems targets

E4-4 (ESRS.2- MDR-T – 81 a)

To date, the Group has not yet set targets related to biodiversity and ecosystems, but it plans to implement them

in upcoming years.

Expected financial effects resulting from material risks and opportunities related to biodiversity and ecosystems

E4-6

In the first year of preparing its Sustainability Statement, the company makes use of the option to omit the

information provided for by the ESRS E4-6.



Our commitment to people and the community



	OUR TEAM	68
ESRS S1	Own workforce	68
SBM-2	Stakeholders' interests and opinions	68
SBM-3	Material impacts, risks and opportunities and their interaction with corporate strategy and business model	68
	OUR COMMITMENT TO OUR LOCAL COMMUNITY	80
ESRS S3	Relevant communities	80
SBM-2	Stakeholders' interests and opinions	80
SBM-3	Material impacts, risks and opportunities and their interaction with corporate strategy and business model	80
	PROXIMITY TO OUR CUSTOMERS	86
ESRS S4	Consumers and end users	86
SBM-2	Stakeholders' interests and opinions	86
SBM-3	Material impacts, risks and opportunities and their interaction with corporate strategy and business model	86

Our team

OWN WORKFORCE

ESRS S1

Stakeholders' interests and opinions

SBM-2 (S1- ESRS2 -SBM2-12)

Recognizing the crucial importance of its human capital in determining the Group's success, Quiris has always taken into account the needs and expectations of its stakeholders, particularly those of its employees, who play a crucial role in business development.

For more information about the Group's main stakeholders and about how they are involved, please refer to section "ESRS 2 SBM 2 - Stakeholders' interests and opinions".

Material impacts, risks and opportunities and their interaction with corporate strategy and business model

SBM-3 (S1- ESRS2 -SBM3-13.a;13.b;14.a;14.b;14.c;14.d;14.e;14.f;14.f.i;14.f.ii;14.g;14.g.i;14.g.ii;15;16)

The double materiality assessment made it possible to identify the impacts, risks, and opportunities (IROs) related to the Group's own workforce in relation to the activities carried out by the Group in the short, medium, and long term, including its value chain. All the IROs identified as significant for the current reporting year are connected, either directly or indirectly, with the company's business model and they are covered by the ESRS reporting requirements.

For the description and detailed list of material impacts, risks and opportunities, please refer to section "SBM-3 - Material impacts, risks and opportunities and their interaction with corporate strategy and business model" included in the chapter "Our business model".

Double materiality analysis results

The Group identified four impacts related to its own workforce. No material topics related to risks and opportunities concerning the Company's own workforce were identified.

IMPACTS

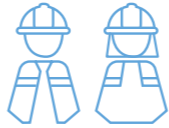
The first impact concerns damages and injuries in the workplace. It is a current and negative impact because, although

the Group has adopted measures to prevent accidents, incidents of this nature have occurred in previous years. The scope of this impact is focused on the Group's own business, as the Group implements targeted policies and programs and promotes the prevention of occupational accidents and work-related illnesses.

The second impact concerns employee wellbeing. This is a potential impact because, although it is a topic present within the Group and it is considered a priority, enhancing employee wellbeing requires time, as well as tangible results in their activities. As it is related to the Group's own business phase, this impact concerns the entire direct employees category.

The third impact concerns employee training. It is a positive and current impact as the Group provides professional training courses for all its employees. Also training is focused on the Group's own business phase and, as such, it concerns only its employees.

The last impact concerns respect for the human rights of its own workers. This impact is positive and current, as the Group is committed to respecting the human rights of its workers, it has a Code of Ethics in place and is guided by the 10 principles of the UN Global Compact.¹ Also in this case, the scope of the impact is focused on the Group's own business phase as it concerns the Group's employees.

Topic	Subtopic/ Sub-subtopic	Material topics	Impact	Nature of the impact	Value chain	Timeframe
	Working conditions - Health and safety	Workplace injuries and damages Increase in the number of workplace injuries to workers due to lack of safety management and monitoring. In fact, in this sectors workers are exposed to chemicals, to the risk of fire and explosions to extreme temperatures, to mechanical risks resulting from the use of heavy machinery and industrial equipment, and exposure to noise. The lack of effective preventive measures and regular checks can cause serious accidents resulting in physical consequences, also permanent, for workers, operational disruptions, increase of corporate costs and reputational damages to the organization.	Negative impact	Current	• Own business	• Short term • Medium term
	Working conditions - Balance between professional and private life	Employee wellbeing Adoption of welfare plans and equal opportunity protection policies aimed at employee wellbeing. Welfare plans may include healthcare, gym memberships, psychological support, training and development, as well as work-life balance initiatives. Said initiatives help improving the quality of the employees' life, with a consequent increase of productivity, more chances to attract new talents and retain those already present in the company.	Positive impact	Potential	• Own business	• Short term • Medium term
	Equal treatment and opportunities for all - Training and skills development	Training Investing in ongoing employee training ensures professional development opportunities by improving employees' skills and motivation. This leads to an increased operational efficiency, a reduction of workplace accidents and an improved quality of the products and services offered.	Positive impact	Current	• Own business	• Short term • Medium term
	Equal treatment and opportunities for all - Health and safety Diversity	Respect for the human rights of workers Ensuring respect for the human rights of its workers, providing decent working conditions, fair wages, and a safe working environment. This includes preventing any form of exploitation, discrimination or abuse.	Positive impact	Current	• Own business	• Short term • Medium term

¹ The United Nations Global Compact is a non-binding UN initiative designed to encourage firms and companies worldwide to adopt sustainable policies in compliance with corporate social responsibility, as well as to publicly disclose the results of their actions.

During the reporting period, the Group did not experience any exceptional events, such as operational interruptions, that negatively affected its financial position, performance, or cash flows. Furthermore, no significant risks are expected that would require substantial adjustments to the carrying values of assets or liabilities in the financial statements for the next annual reporting period.

Besides the abovesaid current effects, it is not possible to determine the financial consequences of the material risks and opportunities without more specific studies, including clear objectives and defined timeframes. Therefore, the Group has not planned investments or divestments until more detailed analyses become available. Moreover, there are no special sources of funding to mitigate possible future effects, as the Group has not yet conducted this type of analysis.

At present, the Group has not defined an analysis of the resilience of its strategy and of its business model compared to its workforce.

Types of employees and non-employees

The employees of all the Group's companies are divided into the four macro-categories described below:

- ▶ **Executives:** they represent the highest levels within the company's functions. They are responsible for defining corporate strategies.
- ▶ **Managers:** they supervise operational activities and processes.
- ▶ **Employees:** they carry out specialized operational tasks or duties defined by their supervisors.
- ▶ **Workers:** they operate in areas related to product distribution and technical operations.

As concerns non-employees, the Group has two types of external collaborators. AGN has a driver employed through a temporary staffing agency, while GTS collaborates with a sales manager registered for VAT.

Own workforce policies

S1-1 (ESRS.2- MDR-P – 65; S1-1-20.a; 20.b; 20.c; 21; 22; 23; 24.a; 24.b; 24.c; 24.d)

The Group is committed to counteract any discriminatory barrier preventing individuals from participating in the workforce. Said commitment is reflected in the aim to create conditions of equality and fairness, ensuring that all individuals receive the same treatment and preventing any form of discrimination based on gender, age, sexual orientation, ethnicity, disability, or religious and political beliefs.

The Group's Code of Ethics reflects this approach and covers essential aspects of corporate culture. The Quiris Group is committed to avoid any form of discrimination

towards its employees both regarding gender, sexual orientation, nationality, health status, different abilities, religious beliefs, and political opinions. Professional growth and career advancement are based on merit, taking into account each employee's skills, abilities, potential, and commitment. Moreover, subject to overall work efficiency, flexibility in work organization is encouraged to facilitate maternity, childcare, and, more generally, parental care.

Processes aimed at engaging own workers and worker representatives regarding impacts

S1-2 (S1-2-27.a;27.b;27.c;27.d;27.e;28)

The Group is committed to engaging its employees through various channels of communication and involvement, including the corporate intranet, in-person and remote training sessions and meetings, website, e-mails, and surveys for its employees.

To that end, in the past four years the Group has conducted an employee climate survey to assess satisfaction and well-being within the organization. The survey highlighted the need to further implement training and skills development programs, thus leading to the launch of special training initiatives. In particular, programs have been launched to strengthen managerial skills for first and second-level managers, focusing on people management and organizational wellbeing. Simultaneously, courses on specific technical skills have been offered, such as advanced Excel usage and digital skills development.

The need to strengthen information systems supporting work activities and to standardize practices also emerged, in order to improve assistance provided by central functions across the various branches. For the above matters, we will aim at strengthening our corporate operational skills and our teams across the territory.

The Group places special attention on employee evaluation, which is performed through periodic feedback, collected with the involvement of managers and colleagues with whom the employee collaborates in daily activities. Communication between the managers of the various corporate areas plays a vital role in this process as they can highlight strengths and areas for employee improvement, with the aim of promoting the development of individual skills, including through targeted training programs.

In 2023 the Group also launched a programme dedicated to employees, aimed at promoting responsible behaviour both at work and in daily life. Said programme continued also in 2024, aiming at making it increasingly structured and ongoing.

The project started with information and awareness-raising activities on circular economy, waste management, and food waste reduction. Subsequently, we started a

collaboration with AWorld², the application chosen by the United Nations which allows users to monitor their sustainable actions, access educational content and receive practical tips about how to reduce their environmental impact. The app also allows to record the actions implemented, such as turning off lights, reducing waste, choosing more environmentally friendly modes of transport, and adopting other environmental low-impact daily practices.

During the period between September 2023 and July 2024, the Group recorded 523,494 environmental low-impact daily practices through the application. It also recorded in the app the completion of 25,622 educational stories related to environmental and social sustainability topics.

The participation rate was 96%, calculated as users who recorded at least one action or completed one training activity. In addition, 212 employees completed the carbon footprint survey, a self-assessment tool that allowed users to estimate their own emissions. The data recorded were subsequently processed, dividing emissions into categories (home, transportation, purchases, food). Analyses showed that the transportation sector represents the main source of emissions among participants.

The project finally included three thematic challenges: the first one focused on the implementation of sustainable activities, the second one on mobility, and the third one on CO₂ savings. All the challenges ended with the achievement of the set objectives, defined in terms of the number of actions recorded and active participation.

Said initiatives promoted the dissemination of daily best practices and the growth of environmental awareness within the Group.

Processes aimed at remedying negative impacts and channels allowing own workers to raise concerns

S1-3 (S1-3-32.a;32.b;32.c;32.d;32.e;33)

The Quiris Group promotes a work environment focused on employee wellbeing and engagement, valuing the active contribution of all collaborators, including the management. Particular attention is given to continuous training, information sharing, and the direct involvement of employees in decision-making and organizational processes.

The Group has implemented a system for reporting violations or possible concerns to the Supervisory Body,

established within its Whistleblowing Policy. In compliance with Law No. 179 setting out the "Provisions for the protection of individuals reporting crimes or irregularities that they have become aware of within the context of public or private employment", the Policy protects those who report any irregularities and those reported, through the appropriate checks by the Supervisory Body. Therefore, the channel can be used also in case of reports concerning the management of workplace health and safety issues.

Actions on material impacts for own workforce and approaches for mitigating material risks and pursuing significant opportunities related to own workforce, as well as effectiveness of said actions

S1-4 (S1-4-36.a;36.b;37;38.a;38.b;38.c;38.d; 39;40.a;40.b;41;42;43)

The Group actively contributes to the wellbeing of its employees through various initiatives, such as the improvement of working conditions, the protection of employees' rights and general wellbeing.

It adopted practices and policies aimed at preventing unequal treatment, with particular reference to professional discrimination. For this reason, its Code of Ethics establishes that personnel selection is carried out based on the alignment of candidates' special professional qualifications with the actual needs of the company, in compliance with equal opportunities for all applicants. Moreover, professional growth and career advancement are based on merit, taking into account each employee's skills, abilities, potential, and commitment.

Targets related to the management of significant negative impacts, enhancement of positive impacts and management of significant risks and opportunities

S1-5 (ESRS.2- MDR-T – 81 a)

To date, the Group has not set targets related to its own workforce. In the second half of 2025, all its employees will be involved in the evaluation of all the aspects of corporate work life and selected groups will also be engaged in workshops to analyse the collected evidence and give recommendations for these purposes.

² AWorld è un'applicazione italiana scelta ufficialmente dalle Nazioni Unite per supportare ACTNOW, la loro campagna globale per la sostenibilità e l'azione individuale contro i cambiamenti climatici.

Characteristics of the Company's employees

S1-6 (S1-7-55.a;55.b.i;55.b.ii;55.c;56;57)

The following paragraphs provide information on the Group's workforce structure. In order to ensure full understanding of the information, please note that the data are expressed as the number of individuals and are related to the Quiris companies AGN Energia, GTS and Verdenergia, with reference to employees as of 31 December 2024.



639

Group's employees

data as of 31.12.2024

As of 31.12.2024 the total number of the Group's employees amounts to 639 people, of whom 466 men and 173 women.

Gender	Number of employees (number of people)	
	2023	2024
Men	469	466
Women	161	173
Other	-	-
Not disclosed	-	-
TOTAL	630	639

Country	Number of employees (number of people)	
	2023	2024
Italy	607	614
Romania	12	12
Brazil	11	13
TOTAL	630	639

The overall turnover rate decreased compared to the year 2023, falling from 14% to 8% in 2024.

Turnover	Number of employees (number of people)	
	2023	2024
Employees who left the company	88	49
OVERALL TURNOVER	14%	8%

As of 31.12.2024 the number of permanent employees amounted to 619, of whom 163 women and 456 men, recording an increase compared to 2023, when there were 156 women and 451 men. Fixed-term employees as of

31.12.2024 were 10 women and 10 men, for a total of 20 resources. Said figures reflect a decrease compared to 2023, when there were 5 women and 18 men.



2023	Number of employees (number of people)				
	Women	Men	Other	Not disclosed	Total
Total employees	161	469	-	-	630
Permanent employees	156	451	-	-	607
Fixed-term employees	5	18	-	-	23
Employees with flexible working hours	-	-	-	-	-

2024	Number of employees (number of people)				
	Women	Men	Other	Not disclosed	Total
Total employees	173	466	-	-	639
Permanent employees	163	456	-	-	619
Fixed-term employees	10	10	-	-	20
Employees with flexible working hours	-	-	-	-	-

Characteristics of non-employee workers in the company's own workforce

S1-7 (S1-6-50.a;50.b.i;50.b.ii;50.b.iii;50c,50.d.i;50.d.ii;50.e;50.f;52.a;52.b)

Below are detailed the figures related to non-employee

workers, expressed in the number of people and related to active resources as of 31 December 2024.

At year-end, there was one non-employee worker, while no personnel provided by companies engaged in recruitment, selection, and staffing services were in service (a category in which one person had been recorded in 2023).

Non-employee workers	Number of non-employee workers (number of people)	
	2023	2024
Total number of non-employee workers - independent workers	-	1
Total number of non-employee workers - personnel provided by companies that mainly carry out "recruitment, selection, and staffing activities"	1	-
TOTAL NUMBER OF NON-EMPLOYEE WORKERS	1	1



Diversity metrics

S1-9 (S1-9-66.a;66.b)

As of 31.12.2024 executive-level employees amounted to 28, of whom 4 women, representing 14% of executives, and 24 men, representing 86% of executives.



28

Executive-level employees

data as of 31.12.2024

Executive-level employees		Number of employees (number of people)	
		2023	2024
Executive-level employees	Men	23	24
	Women	4	4
	Other	-	-
	Not disclosed	-	-
TOTAL		27	28
Percentage of executive-level employees	Men	85%	86%
	Women	15%	14%
	Other	0%	0%
	Not disclosed	0%	0%

As concerns personnel distribution by age group, as of 31.12.2024 most workers belonged to the category between 30 and 50 years old, which included 314 resources, recording a slight increase compared to 2023 (310). Particularly noteworthy is the growth of the age group under

30, which reached 39 resources, recording an increase compared to 2023 (+34%). Finally, 286 resources were included in the over 50 years old category, recording a slight decrease compared to the previous year, when they amounted to 291.

Workers by age group	Number of employees (number of people)	
	2023	2024
Personnel		
< 30	29	39
30 - 50	310	314
> 50	291	286
TOTAL	630	639

Training and skills development metrics

S1-13 (S1-13-83.a;83.b;84;85)

The Quiris Group is committed to and focused on the enhancement, protection, and development of the skills and expertise of its employees. For this reason, in the past years the Group focused on the development of managerial skills. These programs involve executives, middle management and team leaders, aiming at developing a common reference managerial model for all Group companies. Simultaneously, professional training courses are being offered to all non-technical personnel, besides the usual safety courses for plant personnel, thus ensuring a safe and protected working environment. In 2024, the programme continued with in-depth training modules, building on those implemented in previous years.



11,751.20

Hours of training

data as of 31.12.2024

As of 31.12.2024 the total hours of training provided to employees during the year amounted to 11,751.20, of which 9,470.60 were provided to men and 2,280.60 to women. Therefore, an average of 20.32 hours were provided to male personnel as of 31.12.2024 and 13.18 average hours to female personnel. These data recorded a decrease compared to the previous period, especially as concerns women in service.

Average number of hours of training by gender and employee category

	Hours of training		Hours/headcount	
	2023	2024	2023	2024
Men	10,060.60	9,470.60	21.45	20.32
Women	8,678.60	2,280.60	53.90	13.18
Other	-	-	-	-
Not disclosed	-	-	-	-
TOTAL	18,739.20	11,751.20	29.74	18.39

Health and safety metrics

S1-14 (S1-14-88.a;88.b;88.c;88.d;88.e;89;90)

The Quiris Group is committed to provide and maintain safe and healthy working environments in compliance

with the applicable occupational health and safety regulations, and to promote and strengthen a culture of health and safety at work, by raising awareness of related risks and encouraging responsible behaviour among all employees.

Own employees covered by the occupational health and safety management system

Percentage of own employees covered by the company's occupational health and safety management system	2023		2024	
	Number	Percentage	Number	Percentage
Employees	630	100%	639	100%
Non-employees	-	-	-	-

No work-related fatalities were recorded during the year, either among employees or among value chain workers present at Group sites. As of 31.12.2024, the number of

recordable occupational injuries amounted to 6, with a 5.8 injury rate per hours worked, as a result of which the number of days lost in 2024 amounted to 252.

Occupational injuries and fatalities

		2023	2024	
Number of occupational fatalities and injuries and occupational diseases	Employees	-	-	
	Non-employees	-	-	
	Value chain workers operating at the company's sites	-	-	
Number of recordable occupational injuries for own workforce	Employees	7	6	
	Non-employees	-	-	
Recordable occupational injury rate for own workforce	Hours worked	Employees	1,008,956	1,042,316
		Non-employees	-	-
	Injury rate	Employees	6.9	5.8
		Non-employees	-	-
Number of recordable cases concerning occupational diseases	Employees	1	-	
Number of days lost due to occupational injuries and fatalities due to occupational injuries, occupational diseases and fatalities due to occupational diseases	Employees	209	252	



Metrics related to balance between professional and private life

S1-15 (S1-15-93.a;93.b;94)

Over the course of the years, the Group has increasingly focused on promoting and maintaining a healthy work-life balance for its employees. For this reason, the Group's Companies offer the possibility of remote work for a maximum of five days per month, allowing

employees to balance their professional and personal responsibilities and improve the quality of both their work and private life.

All company employees can benefit from family leave policies, in accordance with applicable social legislation and collective agreements. During 2024, 9% of eligible employees took family leave: 12% of female workforce and 8% of male workforce.

Family leave	Gender	2023		2024	
		Headcount	Percentage	Headcount	Percentage
Percentage of employees entitled to family leave	All	630	100%	639	100%
Percentage of eligible employees who took family leave by gender	Men	27	6%	36	8%
	Women	18	11%	21	12%
	Other	-	-	-	-
	Not disclosed	-	-	-	-
	TOTAL	45	7%	57	9%

Human rights incidents, grievances, and serious impacts

S1-17 (S1-17-103.a;103.b;103.c;103.d;104.a;104.b)

During 2024, like in the previous period, no cases of discrimination or harassment were reported. Moreover, no reports were submitted via internal reporting channels, including formal grievance mechanisms.

No complaints were filed against the Group resulting in fines, sanctions or related compensations. Finally, during this reporting period, no instances of serious human rights violations — including forced labour, human trafficking, or child labour — were identified.

During this financial year and in the previous one, no case of discrimination occurred, including harassment or serious human rights violations affecting employees, and no reports were filed via the established reporting channels.



Our commitment to our local community

RELEVANT COMMUNITIES

ESRS S3

Stakeholders' interests and opinions

SBM-2 (S3- ESRS2-SBM-2-7)

The Company is committed to improving the quality of life of local communities by fostering their social, economic and cultural progress. In this context, Quiris is committed to keep an open and transparent dialogue with the communities in which it operates, promoting local development projects.

For more information about the main community engagement initiatives, please refer to the chapter entitled "Our business model" at section "SBM-2 – Stakeholders' interests and opinions".

Material impacts, risks and opportunities and their interaction with corporate strategy and business model

SBM-3 (S3- ESRS2 -SBM-3-8.a; 8.b; 9.a; 9.a.i; 9.a.ii; 9.a.iii; 9.a.iv; 9.b; 9.c; 9.d; 10; 11)

All the IROs identified as significant for the current reporting year are connected, either directly or indirectly, with the company's business model and they are covered by the ESRS reporting requirements.


For the description and detailed list of material impacts, risks and opportunities, please refer to section "SBM-3 – Material impacts, risks and opportunities and their interaction with corporate strategy and business model" included in the chapter "Our business model".

Double materiality analysis results

The Group identified one impact and one opportunity related to relevant communities. The risks related to this topic were not regarded as material.

IMPACTS


The identified impact concerns the development of the local area and the entrepreneurial network. It is a positive and current impact as the Group regularly supports various projects for the sustainable development of the community in which it operates. Although the impact concerns only the Group's downstream operations, the relevant local community includes a great number of people, thus making the scope of the impact rather wide.

Topic	Subtopic/ Sub-subtopic	Material topics	Impact	Nature of the impact	Value chain	Timeframe
 ESRS S3 – Relevant communities	Economic, social and cultural rights of communities - Local impacts	Development of the local area and entrepreneurial network Investments in territorial development, contributing to the economic and social growth of local communities. This can include the creation of jobs, the improvement of infrastructure, and support for sustainable development projects. Moreover, by supporting its local entrepreneurial network the company can effectively contribute to the economic growth of its territory. This can include collaboration with local small and medium-sized enterprises, training and development opportunities and support to entrepreneurial activities. Favouring a dynamic entrepreneurial ecosystem fosters the community's economic resilience.	Positive impact	Current	<ul style="list-style-type: none"> Downstream operations 	<ul style="list-style-type: none"> Medium term Long term

OPPORTUNITIES

The opportunity identified relates to local community engagement and occurs both during the Group's own business as well as in the downstream stages of its value chain. It implies the

possibility to develop new synergies between the Group and local communities, thus improving relations and contributing to the increase of business activities by providing access to a broader potential workforce.

Topic	Subtopic/ Sub-subtopic	Material topics	Value chain	Timeframe	Dependency relation	Financial effect
 ESRS S3 – Relevant communities	Economic, social and cultural rights of communities - Local impacts	Local community involvement Companies in the energy sector are significant economic contributors to many communities, providing employment opportunities and community development through capital generation. Building relationships with local communities can contribute to creating high benefits in terms of increase of business activities by accessing a broader workforce base.	<ul style="list-style-type: none"> Own business Downstream operations 	<ul style="list-style-type: none"> Short term Medium term Long term 	Stakeholders	New collaboration opportunities and improving relationships with communities



Relevant communities policies

S3-1 (ESRS.2- MDR-P- 62)

To date, the Group has not yet adopted special policies for the management of its material impacts, risks and opportunities related to relevant communities. The Group is planning to implement said policies in upcoming years.

Processes to engage relevant communities regarding impacts

S3-2 (S3-2-24)

At present, the Group has not yet adopted general processes to engage relevant communities regarding the current or potential impacts affecting them. However, it plans to implement them in upcoming years.

Processes aimed at remedying negative impacts and channels allowing relevant communities to raise concerns

S3-3 (S3-3- 27.a; 27.b; 27.c; 27.d; 28)

The Group adopts strict measures in order to ensure respect of human and labour rights, complying both with international standards and with local regulations. Its corporate policies, including its Code of Ethics and Sustainability Policy, prohibit any form of discrimination, corruption, forced or child labour. The Group is constantly committed also to local communities.

AGN ENERGIA implemented a structured system in order to allow local communities to express their concerns, and the company to intervene in case of future material negative impacts and reports from the community. This process starts by making available different communication channels, including dedicated

email addresses and telephone lines, serving as preferred channels.

The company is committed to timely solve any issue through its competent departments, identifying and implementing any necessary action. In this way, the Group ensures that all local community concerns are managed in an effective and transparent way, reducing the risk of conflicts and ensuring a positive and lasting relationship with the communities.

Measures taken to address material impacts on relevant communities and approaches used to manage material risks and seize material opportunities for relevant communities, as well as effectiveness of said measures

S3-4 (S3-4-31.a; 31.b; ESRS.2- MDR-A-68.a;68.b;68.c;68.d; 68.e;69.a;69.b;ESRS.2- MDR-T-81.a;81.b;81.i;81.ii; 80.d)

AGN ENERGIA is committed to sustainable development of the territory, through collaborations with various organizations in order to promote social, sports, cultural, and environmental initiatives. It offers financial support and promotes integrated activities for the benefit of the community. In the past year, it achieved significant goals through initiatives aimed at protecting the environment, supporting local communities and promoting social wellbeing.

- › **Sustainable city: La Città dell'Energia**³ [The energy city] is AGN Energia's digital platform dedicated to sustainability and devised as an open and participatory space where the community can bring concrete initiatives to life. It includes projects developed with partners in different areas, such as environmental and social, and projects implemented with the active contribution of its users, turning ideas into actions with a positive impact on local areas. The platform also hosts an online magazine dedicated to smart innovation and new sustainable trends, thus becoming a meeting place for exchange and collaboration for anyone determined to make a difference.
- › **Agroforestry and Ecosystem Restoration:** The agroforestry and ecosystem restoration project launched by AGN ENERGIA in collaboration with Treedom in 2021 and 2022 aimed at contributing to the planting of thousands of trees. In fact, the project made it

possible to plant 2,000 trees, which together form the **"AGN ENERGIA Forest"**, which includes three theme-based forests: 1. the Foresta dei Clienti [Customers' Forest]⁴, 2. the Foresta del Team [Team Forest]⁵ and 3. The Foresta degli Amici [Friends' Forest]⁶. Through virtual free adoptions and an advent calendar, the project involved customers, teams and friends, achieving great success on social media. The planted trees will absorb a total of 332 tonnes of CO₂ over their first 10 years, helping to mitigate the effects of global warming.

- › **Cleaning seas with Water Defenders Alliance:** The project aims at fighting sea pollution and ecosystem impairment through awareness-raising and information activities. Sea pollution causes serious consequences both to sea fauna and to human health, in particular due to ingestion of microplastics through the food chain. In order to actively contribute to the reduction of marine waste, the project provides for the installment of Seabin devices, i.e. floating bins placed in ports that can collect up to 1.5 kg of waste per day - including microplastics and microfibers - for a total of approximately 500 kg per year. In the two-year period 2022-2023, one Seabin within **LifeGate's Water Defenders Alliance (WDA)** project was installed at the port of Tropea; in 2023-2024 a second device was placed in the port of Pisa, while in 2025 a new Seabin will be installed in the port of La Spezia.
- › **Initiatives for children in hospitals:** Since 2005 AGN Energia supports the organization **Porto dei piccoli⁷ Fondazione ETS [Third Sector Foundation]**⁸, which is committed to providing support and listening for children with vulnerabilities and their families, through activities carried out both inside and outside hospital facilities. Besides the presence in paediatric wards, Porto dei piccoli promotes days of exploring the local area and school projects designed to connect children and adolescents receiving care with their peers, sharing the values of solidarity, volunteering, and care for those facing delicate situations. In this context, play-based educational programmes were developed for primary schools, focused on learning about energy, its forms, methods of production, environmental impacts, and the importance of sustainability. At the end of the programme, children visited AGN Energia depot in Cogoleto (GE). Il Porto dei piccoli is headquartered in Genoa and it is active in the main Italian paediatric wards.

³ La Città dell'Energia: <https://www.lacittadellenergia.com/>

⁴ Foresta dei Clienti: <https://www.treedom.net/it/organization/agnenergia/event/clientigreen>

⁵ Foresta del Team: <https://www.treedom.net/it/organization/agnenergia/event/team%23green>

⁶ Foresta AGN ENERGIA: <https://www.treedom.net/it/organization/agnenergia>

⁷ Il Porto dei piccoli: <https://www.ilportodeipiccoli.org/>

⁸ The Porto dei Piccoli Fondazione ETS [Third Sector Foundation] is an organization headquartered in Genoa which aims at providing leisure, play, and cultural activities for children and adolescents receiving hospital care, regardless of their medical condition. Established in 2005 by Gloria Camurati Leonardi, the foundation mainly operates through activities related to the sea and ports, providing support also to families of young patients.



- › **Urban accessibility:** in 2019, AGN ENERGIA started its collaboration with **AISM (Italian Multiple Sclerosis Association)** in order to develop a project focused on "accessible and sustainable tourism" for the YOUNG Group volunteers, including youths both with and without multiple sclerosis. AGN ENERGIA supported the creation of a website to promote the project and the call launched by AISM to collect ideas and monitor the winning projects "Basilicata senza barriere"⁹ and "Accessibility4all"¹⁰, with the latter developing into "Easy Go Out"¹¹. The Easy Go Out platform aims at promoting accessible and sustainable tourism, helping people with reduced mobility find easily accessible places. The project involves also parents with strollers, elderly people, and anyone seeking information on the accessibility of commercial and cultural activities. Since 2024, the project expanded in order to improve the liveability of all places, not just tourist sites, promoting smart, accessible, and sustainable cities.
- › **Sustainability Education:** In 2016 AGN ENERGIA started a collaboration with the Italian **Environment Fund (FAI)** as sponsor of **FAI's days for schools**¹²: this project provides students with the opportunity to visit sites that are usually not open to the public, guided by their "**Apprendisti Ciceroni**" peers, who have been trained by teachers and FAI Delegations. Within this initiative, AGN ENERGIA created the "**Giornate Green [Green Days]**"¹³ site in order to raise youths' awareness about virtuous behaviours and the conscious use of resources for the protection of the planet. Students can also take part in the **#LATUAIDEAGREEN** contest focused on the discovery of good practices for energy saving, and vote for a street art piece on the theme, which will later be created in an Italian city, thus contributing to urban regeneration. One winner is drawn from among the participants and will receive a prize. Every year, AGN ENERGIA allocates a contribution to this project for the maintenance of one FAI-managed site.¹⁴
- › **Biodiversity protection:** The project was launched in 2021 in collaboration with PlanBee¹⁵ in order to raise public awareness about the importance of biodiversity, which is essential for human survival and ecosystem health. Through the "**Save The Bee**"¹⁶ initiative, AGN ENERGIA involves its customers entering into a supply

agreement. By entering the agreement, the customer contributes to the symbolic adoption of new beehives and bee colonies, connecting to the ongoing conservation project which is already active and managed by AGN ENERGIA. The objective for 2021 was the adoption of 7 beehives, amounting to 350,000 new bees. In the 2022-2024 period, this project was integrated into cash-back promotions for customers, reaching a total of 14 beehives and approximately 700,000 bees.

- › **Tree Adoption for Sustainability:** The Città dell'Energia [Energy City] supported the "Km Verde"¹⁷ [Green Km] promoted within the **LifeGate Trees** programme aimed at contributing to the regeneration of an important part of the city of Milan which helped providing several environmental benefits: from mitigation resulting from CO₂ absorption by the newly planted shrubs, to improvement of air quality and landscape, as well as enhancing the usability of the area. The initiative encouraged the involvement of various people interested in this type of topic. 2,000 digital trees were virtually adopted, enabling the planting of 200 real trees along the Milan Naviglio Grande, on which the initiative focused.
- › **Commitment to Organic Farming:** The **Save The Farm** project was developed in 2023 in collaboration with LifeGate and Biorfarm in order to support sustainable initiatives aimed at supporting the revival of Italy's rural territories by promoting organic cultivation practices among small-scale farmers, who also safeguard the nation's diverse natural heritage. Through this project, 1.5 tonnes of fruit cultivated by the participating farmers were donated to the charitable organization Caritas in Bologna.
- › **Safe Water Access:** The **Water Equality** project promoted in collaboration with the Benefit and B Corp company WAMI aims at providing safe water to communities who do not have access to this vital resource. The initiative was launched in 2022 with the calculation of the water footprint of all group employees over one month, amounting to 10,000 litres per person, generating a positive impact of 8 million litres of water donated. In 2023 and 2024, the project was extended to six months, involving 600 employees and resulting in the donation of a total of 60,936.750 litres of water in the Northern

district of Broadoak, in Sri Lanka. To support this initiative, WAMI provided all employees with its water bottles, each of which contributed an additional 1,000 litres of water donated, while reducing disposable plastic use. Moreover, water dispensers were installed in all company offices, promoting sustainable and responsible behaviours.

- › **Support to Young Talents:** Since 2016, AGN Energia supports the sports career of Alberto Surra, a young Italian racer who stands out for his determination, talent and steady growth. From his first experiences in national races to his entry into the international racing circuit, Surra achieved significant results: from Italian Moto3 Runner-Up title in 2020, to his debut in the Motorcycle World Championship with his team VR46 Riders Academy founded by Valentino Rossi, as well as the podiums achieved in the European Moto2 Championship and in the Supermoto S4 Championship, where he won the European Championship title in 2024. In the two-year period 2023-2024, his commitment was further strengthened through participation in the Junior Moto2 World Championship and the debut in the Superbike World Championship, thus confirming the value of a career that AGN Energia is proud to support. This collaboration represents an actual investment in young talents and in sports culture as a tool for growth, discipline, and inclusion.
- › **Promotion of Literature:** AGN ENERGIA has been proudly supporting for many years **Festivaletteratura di Mantova**¹⁷, which is one of the most prestigious cultural events in Italy. Five days of meetings with authors,

readings, guided tours, performances, and concerts enliven the city, engaging artists and audiences from around the world. In all editions, AGN ENERGIA is committed to spread culture, sponsoring an author chosen among those suggested by the Festival organizers. This actual initiative confirms the company's commitment to promoting literature, creativity, and cultural dialogue, contributing to the development of local areas and the enhancement of the arts.

Said initiatives testify to an ongoing dedication to the common good and embody the resolve to foster a positive impact on both society and the environment.

At present, the Group has not yet set measurable targets to monitor significant impacts on relevant communities, manage material risks and seize the opportunities resulting therefrom. However, the Group is planning to implement said processes in upcoming years, thus improving the effectiveness of the initiatives launched.

Targets related to the management of significant negative impacts, enhancement of positive impacts and management of material risks and opportunities

S3-5 (ESRS.2- MDR-T-81.a;81.b;81.i;81.ii; 80.d)

The Group has not yet set time-bound and results-driven objectives to minimize potential negative impacts on the relevant communities, enhance positive impacts, and manage material risks and opportunities. However, it is planning to implement said processes in upcoming years.

⁹ Basilicata senza barriere: <https://youngforgreen.agnenergia.com/progetto/basilicata-senza-barriere-green>

¹⁰ Accessibility4all: <https://youngforgreen.agnenergia.com/progetto/accessibility-all>

¹¹ Easy Go Out: <https://youngforgreen.agnenergia.com/easy-go-out-accessibility4all>

¹² FAI Scuole: <https://fondoambiente.it/il-fai/grandi-campagne/giornate-fai-per-le-scuole/>

¹³ Giornate green: <https://giornategreen.com/>

¹⁴ Contest Street art: <https://giornategreen.com/sondaggio-premio>

¹⁵ PlanBee: <https://www.planbee.bz/it/partners/12-agn-energia-per-la-sostenibilita>

¹⁶ Save The Bee: <https://cittadellenergia.agnenergia.com/savethebee/>

¹⁷ Festival della Letteratura: <https://www.festivaletteratura.it/it>

Proximity to our customers

CONSUMERS AND END USERS

ESRS S4

Stakeholders' interests and opinions

(S4- ESRS2-SBM-2-8)

Consumers and end users are an important category of stakeholders.

and about how they are involved, please refer to section "ESRS 2 SBM 2 - Stakeholders' interests and opinions".

For more information about the Group's main stakeholders

Material impacts, risks and opportunities and their interaction with corporate strategy and business model

SBM-3 (S4- ESRS2-SBM-3-9.a; 9.b; 10.a.i; 10.a.ii;10.a.iii;10.a.iv; 10.b; 10.c; 10.d)

All the IROs identified as significant for the current reporting year are connected, either directly or indirectly, with the company's business model and they are covered by the ESRS reporting requirements.

IMPACTS


The first impact concerns access to energy services for customers. It is a current and positive impact since, through its activities, the Group provides its customers with primary energy services, for example, ensuring access to gas in areas not served by the gas distribution network, through the local provision of LPG cylinders. The impact concerns the Group's own business and downstream stages, and it affects a broad range of people, that is, consumers.

For the description and detailed list of material impacts, risks and opportunities, please refer to section "SBM-3 - Material impacts, risks and opportunities and their interaction with corporate strategy and business model" included in the chapter "Our business model".

The second impact concerns safety of the services and products offered to customers. It is a current and positive impact since the Group implemented actions to safeguard the safety of its customers while also providing technical assistance services. The impact concerns own business and downstream stages, and it affects people who use the services offered.

Double materiality analysis results

The Group identified two impacts and two opportunities related to consumers and end users. The risks related to this topic were not regarded as material.

Topic	Subtopic/ Sub-subtopic	Material topics	Impact	Nature of the impact	Value chain	Timeframe
 ESRS S4 – Consumers and end users	Social inclusion of consumers and/or end users - Access to products and services	Access to energy service Granting customers the opportunity to benefit – at a sustainable cost – from primary energy services (such as heating, cooling, lighting, mobility, and electricity), necessary for a decent standard of living. For instance, ensure access to gas in areas not served by the gas distribution network through the local delivery of LPG cylinders.	Positive impact	Current	<ul style="list-style-type: none"> • Own business • Downstream operations 	<ul style="list-style-type: none"> • Short term • Medium term • Long term
	Personal safety of consumers and/or end users – Health and safety	Sicurezza per il cliente The company designs safe and reliable products, this improving the quality of life of its customers. Thanks to rigorous quality controls and safety measures, the company minimizes the risk of accidents and malfunctions, contributing to a safer home or work environment. Moreover, after-sale support rapidly solves any problem, strengthening customer trust and loyalty to the brand.	Positive impact	Current	<ul style="list-style-type: none"> • Own business • Downstream operations 	<ul style="list-style-type: none"> • Short term • Medium term • Long term




OPPORTUNITIES

The first identified opportunity concerns the creation of a single market that is accessible to everyone. By offering discounted rates and tailored services for the community, the Group has the opportunity to retain its existing customers and attract new ones. This results in increased revenues and enhanced reputation.

The second opportunity concerns access to new markets

and customers, through the implementation of more sustainable services aligned with the increasing demand for products and services designed, produced and delivered with the aim of reducing environmental impact, improving resource efficiency, and generating social and economic benefits. This approach can improve sales, reputation, regulatory and competitive compliance, ensuring a significant impact on the Group’s business.

Topic	Subtopic/ Sub-subtopic	Material topics	Impact	Nature of the impact	Value chain	Timeframe
 <p>ESRS S4 – Consumers and end users</p>	Social inclusion of consumers and/or end users - Access to products and services	<p>Establishment of a unified and inclusive market Through the organization of competitive cross-border electricity markets and the development of the European Union’s internal electricity market, energy companies can promote a fair and accessible energy market by implementing discounted rates and tailored services for the community. This helps enhancing the company’s reputation, attracting investments from sustainability-driven funds and fostering customer loyalty.</p>	Own business	<ul style="list-style-type: none"> • Medium term • Long term 	Market development	Reputational improvement and customer loyalty
		<p>Access to new markets and customers The increasing demand for more sustainable products and services on the part of customers offers companies the opportunity to stand out in the market. Rapidly adapting to these new expectations can enhance the company’s reputation, attract sustainability-conscious customers and ensure regulatory compliance, thus contributing to maintaining and possibly increasing market competitiveness.</p>	Own business	<ul style="list-style-type: none"> • Short term • Medium term • Long term 	Stakeholders	Reputational and sales improvement

Consumers and end users policies

S4-1 (ESRS.2- MDR-P-62)

To date, the Group has not yet adopted special policies for the management of its material impacts, risks and opportunities related to consumers and end users. The Group is planning to implement said policies in upcoming years.

Processes aimed at engaging consumers and end users regarding impacts

S4-2 (S4-2-20.a; 20.b; 20.c; 20.d; 21)

At present, the Group does not have a structured system for the systematic engagement of consumers and end users regarding the current and potential impacts that affect them.

Processes aimed at remedying negative impacts and channels allowing consumers and end users to raise concerns

S4-3 (S4-3-25.a;25.b;25.c;25.d)

The Group considers dialogue with its customers to be of fundamental importance, and it works to better understand their needs and expectations, striving to meet them. For this reason, it is committed to develop long-lasting and satisfying relationships with current and potential customers. The Group’s Companies arranged communication channels for their customers, providing e-mail addresses and phone numbers to manage communications in their websites.

Moreover, as concerns LPG distribution, there is a special phone number to request supplies.

Also customers can report non-compliance through the whistleblowing channel, which is also available on the websites of the Group’s Companies.

Actions on significant impacts for consumers and end users and approaches for mitigating significant risks and achieving significant opportunities for consumers and end users, as well as effectiveness of said actions

S4-4 (ESRS.2- MDR-A-62; S4-4-34; 35;ESRS.2- MDR-T-81.a;81.b;81.i;81.ii; 80.d)

To date, the Group has not yet implemented action plans aimed at managing material impacts, risks and opportunities for consumer and end users as per ESRS 2 MDR-A.

Targets related to the management of significant negative impacts, enhancement of positive impacts and management of material risks and opportunities

S4-5 (ESRS.2- MDR-T-81.a;81.b;81.i;81.ii; 80.d)

To date, the Group has not yet set targets for the management of its material impacts, risks and opportunities related to consumers and end users. The Group is planning to set said targets in upcoming years.



Corporate culture



ESRS G1	Business conduct	92
ESRS 2 GOV-1	Role of administration, management and control bodies	92
ESRS 2 IRO-1	Description of the processes to identify and evaluate material impacts, risks and opportunities	92
G1-1	Corporate culture and business conduct policies	94
G1-2	Supplier relationship management	95
G1-6	Payment practices	95

BUSINESS CONDUCT

ESRS G1

Role of administration, management and control bodies

ESRS 2 GOV-1 (ESRS 2 GOV-1 – 5.a; 5.b)

The corporate governance structure adopted by the Quiris Group plays a crucial role in the responsible, transparent and ethical management of business operations. As specified in the following sections, the Board of Directors, the Shareholders' Meeting and the Board of Statutory Auditors play an essential role in the definition of the strategy, in the supervision of compliance and in ensuring integrity of business practices.

The administrative, management and supervisory bodies periodically receive the training programme provided

for by Model 231, which is essential to remain committed to an ethical corporate conduct (for more information, please refer to section "G1-1" of this chapter).

For more details concerning the role of administration, management and control bodies, please refer to sections "GOV-1 - Role of administration, management and control bodies" and "GOV 2 - Information provided to administration, management and control bodies of the company and sustainability issues faced by them" of the chapter "Our business model. ESRS 2 - General information".

Description of the processes to identify and evaluate material impacts, risks and opportunities

ESRS 2 IRO-1 (ESRS.2-IRO-1-6)

Double materiality analysis results

For the description of the Double Materiality process and the detailed list of material impacts, risks and opportunities, please refer to paragraph ESRS 2 – SBM-3 of the chapter "Our business model".

The Group identified two material sub-topics within the "Business conduct" topic: "Corporate culture" and "Supplier relationship management, including payment practices". Said sub-topics are related to three material impacts. On the other hand, no material topics related to risks and opportunities concerning business conduct were identified.

IMPACTS


The first impact, identified as "Responsible business culture" and related to the sub-topic "Corporate culture", concerns the adoption of ethical and transparent practices in all corporate operations. It is a current impact as the Group adopts ethical and transparent practices, also through its Code of Ethics, which is implemented by all the Group's Companies, and its Organization, Management and Control Model. This impact has a broad scope, since it applies to all business operations and it involves

value chain operators, the Group's employees and the customers who use the services offered.

The second impact concerns "Responsible supply chain management". It is a current impact since the suppliers of the Group's Companies are subject to periodic evaluations in order to ensure compliance with labour, safety and environmental regulations. The impact occurs in the upstream and downstream activities in the Group's value chain.

The third impact, "Relationships with suppliers", is regarded as positive and potential because, although the Quiris Group's Companies foster transparent and collaborative relationships with their suppliers, building a relationship of trust requires time, and the rapid market changes of recent years have made it more difficult to maintain stable and long-term relationships with suppliers. The impact occurs during upstream and downstream activities in the Group's value chain, affecting both the Group's upstream and downstream suppliers involved in the distribution of Quiris' products and services.

The second and third impact are related to the sub-topic "Supplier relationship management, including payment practices".

Topic	Subtopic/ Sub-subtopic	Material topics	Impact	Nature of the impact	Value chain	Timeframe
G1 Business conduct 	Corporate culture	Responsible business conduct A responsible conduct implies the adoption of ethical and transparent practices in all business operations, ensuring compliance with the regulations in force and with international standards, and focusing on corporate sustainability in operations. It also requires the adoption of a code of ethics to guide the behaviour of employees and stakeholders, clearly establishing corporate values and principles, while improving employee wellbeing and responsible business conduct.	Positive impact	Current	<ul style="list-style-type: none"> Upstream activities Own business Downstream activities 	<ul style="list-style-type: none"> Short term Medium term Long term
	Supplier relationship management, including payment practices	Responsible supply chain management A responsible supply chain management implies the adoption of responsible and ethical practices along the entire supply chain, for example by choosing suppliers who comply with environmental and social standards, monitoring their performance and collaborating to increasingly align operations with sustainability principles.	Positive impact	Current	<ul style="list-style-type: none"> Upstream activities Downstream activities 	<ul style="list-style-type: none"> Short term Medium term Long term
		Relationships with suppliers Fostering positive relationships with suppliers can have several beneficial impacts: <ul style="list-style-type: none"> Strong, long-term relationships with a client company can provide suppliers with greater financial stability and predictable revenue, allowing them to better plan their operations and investments. Constructive feedback and support to improve the quality of the products and services offered by suppliers, thus contributing to elevate overall standards. an increased operational efficiency, reducing delivery times, improving stock management and optimizing logistics processes. Working with high profile companies can improve the reputation and credibility of suppliers, making them more attractive for other prospective customers and business partners. 	Positive impact	Potential	<ul style="list-style-type: none"> Own activities Downstream activities 	<ul style="list-style-type: none"> Medium term Long term

Corporate culture and business conduct policies

G1-1 (ESRS.2-IRO-1-6)

The Quiris Group promotes its corporate culture oriented towards ethical conduct and principles of fairness, transparency, and integrity.

The following paragraph details the special policies drawn up by the Quiris Group regarding business conduct.

Code of Ethics:

Quiris implemented a Code of Ethics detailing the values and behavioural principles that the companies directly or indirectly controlled within the Group must comply with in their operations. Each company within the Group undertook to promote the disclosure of and compliance with the *Moral Guidelines* approved by the Board of Directors and detailed in the Code of Ethics.

The Code of Ethics also reflects the Company's corporate policy regarding occupational and environmental health and safety, setting out the basic values of the Group in this regard. The Group's Companies disseminate it both inside the Group, by publishing it in the corporate intranet, and outside the Group, to the individuals with whom they collaborate.

The Code of Ethics is periodically reviewed by the Quiris S.a.p.a. Holding, which checks, updates and expands it both with regard to new legislation and as a result of the events leading to changes in its operations, those of its subsidiaries, and/or its internal organization. The Code of Ethics will be updated after the sustainability reporting process in order to ensure consistency between the ethical principles and the commitments undertaken with regard to social, environmental and governance responsibilities.

Cybersecurity:

Being aware of the importance of sustainability with regard to cybersecurity, the Group implemented several projects aimed at ensuring the protection of systems and sensitive information. In particular, it implemented a risk management process related to privacy issues and subsequently adopted implementing procedures and policies related to implementation of and compliance with the GDPR¹. In order to raise awareness among its employees on these topics, monthly cybersecurity tips are sent via email, covering various aspects of information security as well as potential risks related to improper behaviour, as

well as the preventive actions to implement for a proper management of sensitive data and information.

Simultaneously, the Group is implementing internal processes to align with the future NIS2² directive, through the necessary internal analysis in order to ensure compliance.

Organization, Management and Control Model

Although the adoption of the Organization, Management and Control Model is optional and not mandatory, Quiris' Companies, AGN Energia and GTS decided to adopt their own Model in order to establish their structured guidelines, operational procedures and other special provisions to prevent the crimes provided for by Decree-Law 231/2001.

The implementation of the Model offers a significant opportunity to verify, review and integrate corporate decision-making and application processes, as well as control systems, while enhancing the reputation for integrity and transparency that the company activity has always strived to achieve.

The Organization, Management and Control Model, available in the company's websites³ includes a general section setting out the reference regulatory framework, the company's structure, the methodology adopted for the various procedures for analysing sensitive activities, the identification and appointment of the Supervisory Body (including details on its powers, duties, and information flows), the function of the Disciplinary System and its related sanctions framework, the training and communication plan to be implemented in order to ensure awareness of the measures and provisions of the Model, and the criteria for its updating and adaptation. It includes also a special section which identifies the offenses referred to in Decree-Law 231/2001 that the Company regards as being at risk due to the characteristics of its activity, of its sensitive processes/activities, of the principles of conduct adopted by the Company to manage the risk of offenses, and the controls and information flows overseen by the Supervisory Body.

The Board of Directors is responsible for supervising the implementation of the Model by evaluating and approving the actions necessary for the implementation of its essential elements. In order to identify such actions, it relies on the reports from the Supervisory Body.

The Board of Directors of the Company ensures the implementation of and actual compliance with the preventive protocols in business areas "at risk of criminal offenses", also as regards future adaptation needs.

Whistleblowing channel:

In order to take action against anyone who, in the course of their work responsibilities, engages in illegal conduct or behaviour contrary to the Code of Ethics, Quiris, AGN Energia and GTS implemented an internal reporting mechanism. Said initiative, in compliance with the provisions of Law 179/17 (Whistleblowing regulation) amending Art. 6 of Decree-Law 231/2001, includes the creation of a dedicated channel for reporting conduct that is contrary to the law or company principles, ensuring the confidentiality of information and the highest protection for the reporting person, in accordance with applicable regulations.⁴

Supplier relationship management

G1-2 (G1-2-14; 15.a; 15.b)

Suppliers play an essential role in the overall Business management and, in particular, they have a direct influence on the performance and services on which the Group relies to provide its services, such as road and rail transport, and in the storage and handling of products. With this in view, it is important to build strong and reliable relationships, always taking into account market dynamics and innovation.

Therefore, suppliers are subject to periodic evaluations and to a qualification process based on established operational

Payment practices

G1-6 (G1-6-33.a; 33.b; 33.c; 33.d)

Most suppliers used by the Group mainly operate at a national level and can engage international operators only in case of purchase of raw materials. The management of these suppliers is centralized at the Supply office. As concerns LPG-related activities, such as secondary transportation (distribution to end customers) and maintenance of small tanks, the Group engages local professionals.

To date, the Group has not yet implemented internal

Reporting can also be done verbally, using telephone lines or voice messaging systems or, upon the reporting person's request, by arranging a direct meeting. Verbal reporting can also occur through a telephone call with one of the members of the Supervisory Body, traceable to AGN Energia S.p.A.'s switchboard number. (Telephone +39 010 90411).

MANAGEMENT SYSTEMS AND CERTIFICATIONS

Each GTS plant is equipped with its own laboratory that can perform basic analyses and customized analyses for quality control. High standards are also confirmed by the certificate of compliance with the ISO 9001:2015 regulation⁵, both in Italy and Romania, for the marketing of propellant gases, aerosols, and refrigerant gases.

Also Verdenergia decided to ensure the quality of the services offered through its Quality Management System, in compliance with the ISO 9001 standard, for which it is certified.⁶

practices aimed at ensuring efficient and transparent procurement management, the quality of the services offered to customers, and compliance with labour, safety, and environmental regulations. The qualification criteria used can vary according to the case and to the type of supplier. Moreover, in order to optimize costs, the Group adopts practices and promotes framework agreements aimed at favouring long-term relationships.

procedures in order to regulate standard payment terms. As a company practice, supplier payments are processed twice a week. A report is sent to the CFO regarding payments, which are subject to a sample verification. Simultaneously, QUIRIS and GTS have implemented a digital system through which the check and approve invoices.

In 2024, no cases of legal proceedings for delayed payments to suppliers were recorded.

¹ General Data Protection Regulation

² The NIS2 Directive (Directive UE 2022/2555) is the new European regulation on cybersecurity, replacing the previous NIS1 Directive of 2016. The Directive aims at strengthening cybersecurity throughout the European Union.

³ Organizational Model and Supervisory Body | AGN Energia; Organizational Model and Supervisory Body | GTS S.p.A.

⁴ The channel is available at the following address quirisholding.com | Home.

⁵ The ISO 9001:2015 regulation is an international standard for quality management systems (QMS). It provides a reference framework for organizations to ensure that they always meet the requirement of their customers and of the legislation, improving their overall performance.

⁶ The valid certificates of each company are available on the corporate website: Renewable Energy Electricity Company | Verdenergia; GTS S.p.A. - Technical Gases, Specialty Gases, and High-Purity Gases

Appendix A



GRI 201-1

Generated and distributed economic value

GENERATED AND DISTRIBUTED ECONOMIC VALUE

GRI 201-1

In 2024, the Group's generated economic value amounted to 710,066,898 Euro, recording an increase (+3%) compared to the previous year.

Generated and distributed economic value (Group)¹

	Unit of measurement	2023	2024
Total generated economic value	€	687,656,035	710,066,898
Total distributed economic value	€	(624,410,578)	(649,264,859)
Total operating costs	€	(574,254,062)	(596,364,493)
Total economic value distributed to employees	€	(35,812,306)	(37,123,110)
Total economic value distributed to capital suppliers	€	(5,795,790)	(7,990,865)
Total economic value distributed to the P.A.	€	(8,548,420)	(7,786,391)
Total economic value distributed to shareholders	€	-	-
Total economic value distributed to the community	€	-	-
TOTAL RETAINED ECONOMIC VALUE	MWh	(30,777,951)	(33,998,615)



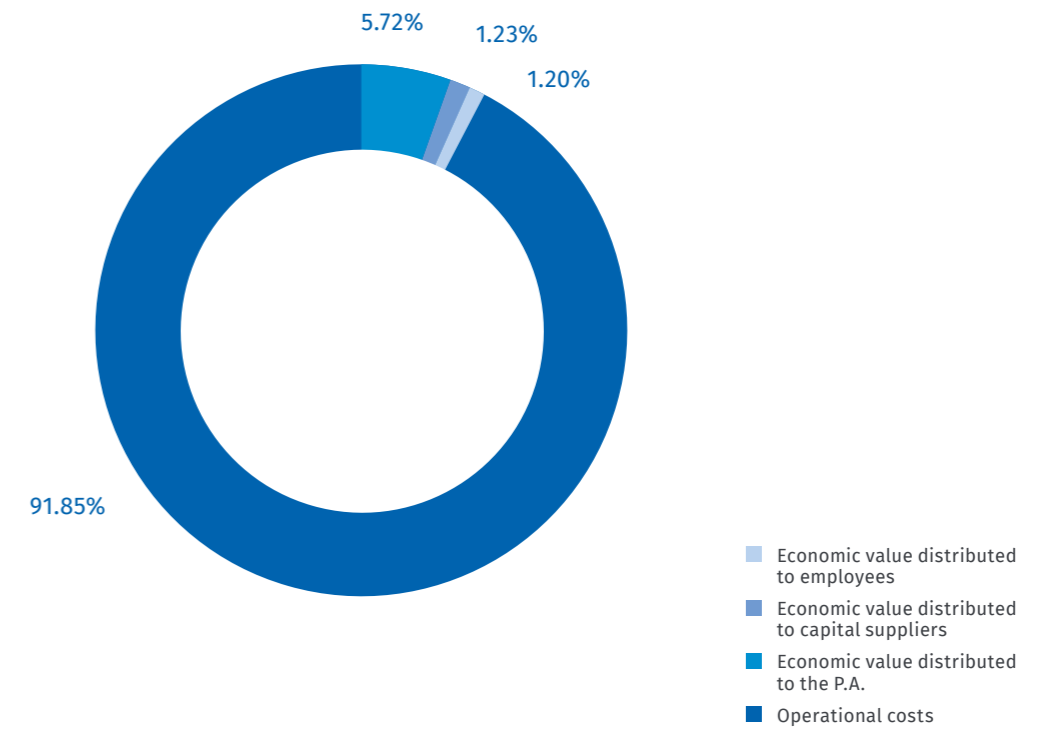
On the other hand, the distributed economic value amounted to 649,264,859 Euro, divided as follows among the following stakeholder:

- ▶ The main share, 596,364,493 Euro, is mainly represented by operational costs, in particular costs for services, raw materials and use of third-party assets;
- ▶ For costs related to personnel, in particular for employees' salaries and welfare, Euro 37,123,110 were invested;

- ▶ The total value distributed to capital suppliers amounts to 7,990,865 Euro;
- ▶ The economic value distributed to the Public Administration (P.A.) amounts to 7,786,391 Euro.

The total retained economic value, taking into account profits, depreciations, provisions, write-downs, revaluations, and deferred taxes, amounts to 33,998,615 Euro, compared to 30,777,951 Euro in 2023.

DISTRIBUTED ECONOMIC VALUE



¹ Data refer to the Companies Quiris S.a.p.a., GTS SpA, Verdenergia Srl and AGN Energia SpA. For the details related to each Company's data, please refer to the Appendix section.

Appendix B



ESRS E1

ESRS S1

(GRI 201-1)

DATA COLLECTION TABLES FOR EACH COMPANY

Climate change

Own workforce

Generated and distributed economic value

102

102

108

126

DATA COLLECTION TABLES FOR EACH COMPANY

Climate change

ESRS E1

Energy consumption and energy mix

E1-5

QUIRIS

Energy consumption and energy mix	Unit of measurement	2023	2024
1) Consumption of fuel from coal and coal-derived products	MWh	-	-
2) Consumption of fuel from crude oil and oil-derived products	MWh	1,569.22	5,570.05
3) Consumption of natural gas fuel	MWh	-	-
4) Consumption of fuel from other non-renewable sources	MWh	-	-
5) Consumption of electricity, heat, steam, and cooling from fossil sources, purchased or acquired	MWh	-	-
6) Total energy consumption from fossil sources (sum of lines from 1 to 5)	MWh	1,569.22	5,570.05
Share of fossil sources in total energy consumption	%	100%	100%
7) Consumption from nuclear sources (MWh)	MWh	-	-
Share of consumption from nuclear sources in total energy consumption (%)	%	-	-
8) Consumption of fuel from renewable sources, including biomass (also including industrial and municipal waste of biological origin, biogas, renewable hydrogen)	MWh	-	-
9) Consumption of electricity, heat, steam, and cooling from renewable sources, purchased or acquired	MWh	-	-
10) Consumption of self-generated renewable energy without the use of fuels	MWh	-	-
11) Total consumption of energy from renewable sources	MWh	-	-
Share of renewable sources in total energy consumption	%	-	-
TOTAL ENERGY CONSUMPTION (sum of lines 6 and 11)	MWh	1,569.22	5,570.05

AGN

Energy consumption and energy mix	Unit of measurement	2023	2024
1) Consumption of fuel from coal and coal-derived products	MWh	-	-
2) Consumption of fuel from crude oil and oil-derived products	MWh	1,506,551.78	65,369.80
3) Consumption of natural gas fuel	MWh	0.02	0.0025
4) Consumption of fuel from other non-renewable sources	MWh	13.82	8.90
5) Consumption of electricity, heat, steam, and cooling from fossil sources, purchased or acquired	MWh	5,838.00	5,838.00
6) Total energy consumption from fossil sources (sum of lines from 1 to 5)	MWh	1,512,403.62	71,216.70
Share of fossil sources in total energy consumption	%	100%	100%
7) Consumption from nuclear sources (MWh)	MWh	-	-
Share of consumption from nuclear sources in total energy consumption (%)	%	-	-
8) Consumption of fuel from renewable sources, including biomass (also including industrial and municipal waste of biological origin, biogas, renewable hydrogen)	MWh	-	-
9) Consumption of electricity, heat, steam, and cooling from renewable sources, purchased or acquired	MWh	-	-
10) Consumption of self-generated renewable energy without the use of fuels	MWh	-	-
11) Total consumption of energy from renewable sources	MWh	-	-
Share of renewable sources in total energy consumption	%	-	-
TOTAL ENERGY CONSUMPTION (sum of lines 6 and 11)	MWh	1,512,403.62	71,216.70

Energy consumption and energy mix	Unit of measurement	2023	2024
Total consumption of energy from activities in high climate-impact sectors per net revenues from activities in high climate-impact sectors (MWh/monetary unit)	MWh/monetary unit	5,838.00	5,838.00
Total consumption of energy from activities in high climate-impact sectors per net revenues from activities in high climate-impact sectors (MWh/monetary unit)	MWh/monetary unit	9.44	9.18
Net revenues used to calculate GHG intensity	Euro	618,505,730	636,216,400
Net revenues (other)	Euro	-	-
Total net revenues (Financial Statements)	Euro	618,505,730	636,216,400

GTS

Energy consumption and energy mix	Unit of measurement	2023	2024
1) Consumption of fuel from coal and coal-derived products	MWh	-	-
2) Consumption of fuel from crude oil and oil-derived products	MWh	203,189.36	14,238.85
3) Consumption of natural gas fuel	MWh	-	-
4) Consumption of fuel from other non-renewable sources	MWh	-	-
5) Consumption of electricity, heat, steam, and cooling from fossil sources, purchased or acquired	MWh	1,350.00	1,535.00
6) Total energy consumption from fossil sources (sum of lines from 1 to 5)	MWh	204,539.36	15,773.85
Share of fossil sources in total energy consumption	%	93.33%	71.99%
7) Consumption from nuclear sources (MWh)	MWh	-	-
Share of consumption from nuclear sources in total energy consumption (%)	%	-	-
8) Consumption of fuel from renewable sources, including biomass (also including industrial and municipal waste of biological origin, biogas, renewable hydrogen)	MWh	-	-
9) Consumption of electricity, heat, steam, and cooling from renewable sources, purchased or acquired	MWh	-	-
10) Consumption of self-generated renewable energy without the use of fuels	MWh	90.00	430.00
11) Total consumption of energy from renewable sources	MWh	90.00	430.00
Share of renewable sources in total energy consumption	%	6.67%	28.01%
TOTAL ENERGY CONSUMPTION (sum of lines 6 and 11)	MWh	204,629.36	16,203.85

Energy intensity per net revenues	Unit of measurement	2023	2024
Total consumption of energy from activities in high climate-impact sectors per net revenues from activities in high climate-impact sectors (MWh/monetary unit)	MWh/monetary unit	1,350.00	1,535.00
Total consumption of energy from activities in high climate-impact sectors per net revenues from activities in high climate-impact sectors (MWh/monetary unit)	MWh/monetary unit	37.63	40.53
Net revenues used to calculate GHG intensity	Euro	35,877,509	37,870,227
Net revenues (other)	Euro	-	-
Total net revenues (Financial Statements)	Euro	35,877,509	37,870,227

VERDENEGIA

Energy consumption and energy mix	Unit of measurement	2023	2024
1) Consumption of fuel from coal and coal-derived products	MWh	-	-
2) Consumption of fuel from crude oil and oil-derived products	MWh	21.64	30.44
3) Consumption of natural gas fuel	MWh	-	-
4) Consumption of fuel from other non-renewable sources	MWh	-	-
5) Consumption of electricity, heat, steam, and cooling from fossil sources, purchased or acquired	MWh	779.00	848.00
6) Total energy consumption from fossil sources (sum of lines from 1 to 5)	MWh	800.64	878.44
Share of fossil sources in total energy consumption	%	11.77%	7.27%
7) Consumption from nuclear sources (MWh)	MWh	-	-
Share of consumption from nuclear sources in total energy consumption (%)	%	-	-
8) Consumption of fuel from renewable sources, including biomass (also including industrial and municipal waste of biological origin, biogas, renewable hydrogen)	MWh	-	-
9) Consumption of electricity, heat, steam, and cooling from renewable sources, purchased or acquired	MWh	-	-
10) Consumption of self-generated renewable energy without the use of fuels	MWh	6,002.00	11,206.00
11) Total consumption of energy from renewable sources	MWh	6,002.00	11,206.00
Share of renewable sources in total energy consumption	%	88.23%	92.73%
TOTAL ENERGY CONSUMPTION (sum of lines 6 and 11)	MWh	6,802.64	12,084.44



Gross Scope 1, 2 and 3 GHG emissions and total GHG emissions

E1-6

QUIRIS						
Gross Scope 1, 2 and 3 GHG emissions and total GHG emissions	Unit of measurement	2023	2024	Milestones and target years		
				2025	2030	(2050)
Scope 1						
Scope 1 direct gross GHG emissions	tCO ₂ eq	28.62	14.34	-	-	-
Percentage of Scope 1 GHG emissions covered by regulated emission trading systems	%	-	-	-	-	-
Scope 2						
Scope 2 gross GHG emissions – LOCATION BASED	tCO ₂ eq	-	-	-	-	-
Scope 2 gross GHG emissions – MARKET BASED	tCO ₂ eq	-	-	-	-	-
Scope 3						
Scope 3 gross GHG emissions	tCO ₂ eq					
Total GHG emissions						
Total GHG emissions (Scope 1 + Scope 2 – LOCATION BASED + Scope 3)	tCO ₂ eq	28.62	14.34	-	-	-
Total GHG emissions (Scope 1 + Scope 2 – MARKET BASED + Scope 3)	tCO ₂ eq	28.62	14.34	-	-	-

AGN						
Gross Scope 1, 2 and 3 GHG emissions and total GHG emissions	Unit of measurement	2023	2024	Milestones and target years		
				2025	2030	(2050)
Scope 1						
Scope 1 direct gross GHG emissions	tCO ₂ eq	4,067.21	3,584.96	-	-	-
Percentage of Scope 1 GHG emissions covered by regulated emission trading systems	%	-	-	-	-	-
Scope 2						
Scope 2 gross GHG emissions – LOCATION BASED	tCO ₂ eq	1,313.55	1,012.28	-	-	-
Scope 2 gross GHG emissions – MARKET BASED	tCO ₂ eq	2,922.30	1,984.94	-	-	-
Scope 3						
Scope 3 gross GHG emissions	tCO ₂ eq					
Total GHG emissions						
Total GHG emissions (Scope 1 + Scope 2 – LOCATION BASED + Scope 3)	tCO ₂ eq	5,380.76	4,597.24	-	-	-
Total GHG emissions (Scope 1 + Scope 2 – MARKET BASED + Scope 3)	tCO ₂ eq	6,989.51	5,569.90	-	-	-

GTS						
Gross Scope 1, 2 and 3 GHG emissions and total GHG emissions	Unit of measurement	2023	2024	Milestones and target years		
				2025	2030	(2050)
Scope 1						
Scope 1 direct gross GHG emissions	tCO ₂ eq	539.09	37.57	-	-	-
Percentage of Scope 1 GHG emissions covered by regulated emission trading systems	%	-	-	-	-	-
Scope 2						
Scope 2 gross GHG emissions – LOCATION BASED	tCO ₂ eq	283.50	248.63	-	-	-
Scope 2 gross GHG emissions – MARKET BASED	tCO ₂ eq	630.71	487.52	-	-	-
Scope 3						
Scope 3 gross GHG emissions	tCO ₂ eq					
Total GHG emissions						
Total GHG emissions (Scope 1 + Scope 2 – LOCATION BASED + Scope 3)	tCO ₂ eq	283.50	248.63	-	-	-
Total GHG emissions (Scope 1 + Scope 2 – MARKET BASED + Scope 3)	tCO ₂ eq	630.71	487.52	-	-	-

VERDENERGIA						
Gross Scope 1, 2 and 3 GHG emissions and total GHG emissions	Unit of measurement	2023	2024	Milestones and target years		
				2025	2030	(2050)
Scope 1						
Scope 1 direct gross GHG emissions	tCO ₂ eq	4.91	6.86	-	-	-
Percentage of Scope 1 GHG emissions covered by regulated emission trading systems	%	-	-	-	-	-
Scope 2						
Scope 2 gross GHG emissions – LOCATION BASED	tCO ₂ eq	175.28	190.80	-	-	-
Scope 2 gross GHG emissions – MARKET BASED	tCO ₂ eq	389.94	374.13	-	-	-
Scope 3						
Scope 3 gross GHG emissions	tCO ₂ eq					
Total GHG emissions						
Total GHG emissions (Scope 1 + Scope 2 – LOCATION BASED + Scope 3)	tCO ₂ eq	180.19	197.66	-	-	-
Total GHG emissions (Scope 1 + Scope 2 – MARKET BASED + Scope 3)	tCO ₂ eq	394.85	381.00	-	-	-

Own workforce

ESRS S1

Characteristics of the Company's employees

S1-6

QUIRIS

Gender	Number of employees (number of people)	
	2023	2024
Men	10	17
Women	16	18
Other	-	-
Not disclosed	-	-
TOTAL	26	35

Country	Number of employees (number of people)	
	2023	2024
Italy	26	35
Romania	-	-
Brazil	-	-
TOTAL	26	35

2023	Number of employees (number of people)				
	Women	Men	Other	Not disclosed	Total
Total employees	16	10	-	-	26
Permanent employees	16	9	-	-	25
Fixed-term employees	0	1	-	-	1
Employees with flexible working hours	-	-	-	-	-

2024	Number of employees (number of people)				
	Women	Men	Other	Not disclosed	Total
Total employees	18	17	-	-	35
Permanent employees	17	16	-	-	33
Fixed-term employees	1	1	-	-	2
Employees with flexible working hours	-	-	-	-	-

Turnover	Number of employees (number of people)	
	2023	2024
Employees who left the company	5	2
OVERALL TURNOVER	19%	6%

Non-employee workers	Number of non-employee workers (number of people)	
	2023	2024
Total number of non-employee workers - independent workers	-	-
Total number of non-employee workers - people supplied by companies which mainly carry out "recruitment, selection, and staffing activities"	-	-
TOTAL NUMBER OF NON-EMPLOYEE WORKERS	-	-

AGN

Gender	Number of employees (number of people)	
	2023	2024
Men	414	401
Women	132	142
Other	-	-
Not disclosed	-	-
TOTAL	546	543

Country	Number of employees (number of people)	
	2023	2024
Italy	546	543
Romania	-	-
Brazil	-	-
TOTAL	546	543

2023	Number of employees (number of people)				
	Women	Men	Other	Not disclosed	Total
Total employees	132	414	-	-	546
Permanent employees	127	397	-	-	524
Fixed-term employees	9	17	-	-	22
Employees with flexible working hours	-	-	-	-	-



2024	Number of employees (number of people)				
	Women	Men	Other	Not disclosed	Total
Total employees	142	401	-	-	543
Permanent employees	133	392	-	-	525
Fixed-term employees	9	9	-	-	18
Employees with flexible working hours	-	-	-	-	-

Turnover	Number of employees (number of people)	
	2023	2024
Employees who left the company	80	46
OVERALL TURNOVER	15%	8%

Non-employee workers	Number of non-employee workers (number of people)	
	2023	2024
Total number of non-employee workers - independent workers	-	-
Total number of non-employee workers - people supplied by companies which mainly carry out "recruitment, selection, and staffing activities"	1	-
TOTAL NUMBER OF NON-EMPLOYEE WORKERS	1	-

GTS

Gender	Number of employees (number of people)	
	2023	2024
Men	44	47
Women	12	12
Other	-	-
Not disclosed	-	-
TOTAL	56	59

Country	Numero di dipendenti (numero di persone)	
	2023	2024
Italy	33	34
Romania	12	12
Brazil	11	13
TOTAL	56	59

2023	Number of employees (number of people)				
	Women	Men	Other	Not disclosed	Total
Total employees	12	44	-	-	56
Permanent employees	12	44	-	-	56
Fixed-term employees	-	-	-	-	-
Employees with flexible working hours	-	-	-	-	-

2024	Number of employees (number of people)				
	Women	Men	Other	Not disclosed	Total
Total employees	12	47	-	-	59
Permanent employees	12	47	-	-	59
Fixed-term employees	-	-	-	-	-
Employees with flexible working hours	-	-	-	-	-

Turnover	Number of employees (number of people)	
	2023	2024
Employees who left the company	2	1
OVERALL TURNOVER	4%	2%

Non-employee workers	Number of non-employee workers (number of people)	
	2023	2024
Total number of non-employee workers - independent workers	1	1
Total number of non-employee workers - people supplied by companies which mainly carry out "recruitment, selection, and staffing activities"	-	-
TOTAL NUMBER OF NON-EMPLOYEE WORKERS	1	1

VERDENEGIA

Gender	Number of employees (number of people)	
	2023	2024
Men	1	1
Women	1	1
Other	-	-
Not disclosed	-	-
TOTAL	2	2

Country	Number of employees (number of people)	
	2023	2024
Italy	2	2
Romania	-	-
Brazil	-	-
TOTAL	2	2

2023	Numero di dipendenti (numero di persone)				
	Women	Men	Other	Not disclosed	Total
Total employees	1	1	-	-	2
Permanent employees	1	1	-	-	2
Fixed-term employees	-	-	-	-	-
Employees with flexible working hours	-	-	-	-	-

2024	Number of employees (number of people)				
	Women	Men	Other	Not disclosed	Total
Total employees	1	1	-	-	2
Permanent employees	1	1	-	-	2
Fixed-term employees	-	-	-	-	-
Employees with flexible working hours	-	-	-	-	-

Turnover	Number of employees (number of people)	
	2023	2024
Employees who left the company	1	0
OVERALL TURNOVER	50%	0%

Non-employee workers	Number of non-employee workers (number of people)	
	2023	2024
Total number of non-employee workers - independent workers	-	-
Total number of non-employee workers - people supplied by companies which mainly carry out "recruitment, selection, and staffing activities"	-	-
TOTAL NUMBER OF NON-EMPLOYEE WORKERS	-	-

Diversity metrics

S1-9

QUIRIS

Executive-level employees	Number of employees (number of people)		
	2023	2024	
Executive-level employees	Men	1	3
	Women	3	3
	Other	-	-
	Not disclosed	-	-
	TOTAL	4	6
Percentage of executive-level employees	Men	25%	50%
	Women	75%	50%
	Other	-	-
	Not disclosed	-	-

Workers by age group	Number of employees (number of people)	
	2023	2024
Personnel		
< 30	2	5
30 - 50	17	21
> 50	7	9
TOTAL	26	35



AGN

Executive-level employees		Number of employees (number of people)	
		2023	2024
Executive-level employees	Men	18	17
	Women	1	1
	Other	-	-
	Not disclosed	-	-
	TOTAL	19	18
Percentage of executive-level employees	Men	95%	94%
	Women	5%	6%
	Other	-	-
	Not disclosed	-	-

Workers by age group		Number of employees (number of people)	
Personnel		2023	2024
< 30		22	29
30 - 50		265	264
> 50		259	250
TOTAL		546	543

GTS

Executive-level employees		Number of employees (number of people)	
		2023	2024
Executive-level employees	Men	4	4
	Women	-	-
	Other	-	-
	Not disclosed	-	-
	TOTAL	4	4
Percentage of executive-level employees	Men	100%	100%
	Women	-	-
	Other	-	-
	Not disclosed	-	-

Workers by age group		Number of employees (number of people)	
Personnel		2023	2024
< 30		5	5
30 - 50		27	28
> 50		24	26
TOTAL		56	59

VERDENEGIA

Executive-level employees		Number of employees (number of people)	
		2023	2024
Executive-level employees	Men	-	-
	Women	-	-
	Other	-	-
	Not disclosed	-	-
	TOTAL	-	-
Percentage of executive-level employees	Men	-	-
	Women	-	-
	Other	-	-
	Not disclosed	-	-

Workers by age group		Number of employees (number of people)	
Personnel		2023	2024
< 30		-	-
30 - 50		1	1
> 50		1	1
TOTAL		2	2



Diversity metrics

S1-9

QUIRIS

Average number of hours of training by gender and employee category	Hours of training		Hours/headcount	
	2023	2024	2023	2024
	Men	123.00	108.00	12.30
Women	267.30	208.00	16.71	11.56
Other	-	-	-	-
Not disclosed	-	-	-	-
TOTAL	390.30	316.00	15.01	9.03

Percentage of employees who participated in regular performance and career development reviews

	2023	2024
Men	20.00%	11.76%
Women	18.75%	22.22%
Other	-	-
Not disclosed	-	-
TOTAL	19.23%	17.14%

AGN

Average number of hours of training by gender and employee category	Hours of training		Hours/headcount	
	2023	2024	2023	2024
	Men	9,034.60	8,512.60	21.82
Women	8,368.30	1,958.60	63.40	13.79
Other	-	-	-	-
Not disclosed	-	-	-	-
TOTAL	17,402.90	10,471.20	31.87	19.28

Percentage of employees who participated in regular performance and career development reviews

	2023	2024
Men	4.83%	4.74%
Women	0.76%	0.70%
Other	-	-
Not disclosed	-	-
TOTAL	3.85%	3.68%

GTS

Average number of hours of training by gender and employee category	Hours of training		Hours/headcount	
	2023	2024	2023	2024
	Men	872.00	19.82	848.00
Women	43.00	3.58	112.00	9.33
Other	-	-	-	-
Not disclosed	-	-	-	-
TOTAL	915.00	16.34	960.00	16.27

Percentage of employees who participated in regular performance and career development reviews

	2023	2024
Men	15.91%	10.64%
Women	-	-
Other	-	-
Not disclosed	-	-
TOTAL	12.50%	8.47%

VERDENEGIA

Average number of hours of training by gender and employee category	Hours of training		Hours/headcount	
	2023	2024	2023	2024
	Men	31.00	2.00	31.00
Women	-	2.00	-	2.00
Other	-	-	-	-
Not disclosed	-	-	-	-
TOTAL	31.00	4.00	15.50	2.00

Percentage of employees who participated in regular performance and career development reviews

	2023	2024
Men	-	-
Women	-	-
Other	-	-
Not disclosed	-	-
TOTAL	-	-

Health and safety metrics

S1-14

QUIRIS

Own employees covered by the occupational health and safety management system

	2023		2024	
	Number	Percentage	Number	Percentage
Percentage of own employees covered by the company's occupational health and safety management system				
Employees	26	100%	35	100%
Non-employees	-	-	-	-

Occupational injuries and fatalities

		2023	2024	
Number of occupational fatalities and injuries and occupational diseases	Employees	-	-	
	Non-employees	-	-	
	Value chain workers operating at the company's sites	-	-	
Number of recordable occupational injuries for own workforce	Employees	-	-	
	Non-employees	-	-	
Recordable occupational injury rate for own workforce	Hours worked	Employees	36,792	48,938
		Non-employees	-	-
	Injury rate	Employees	-	-
		Non-employees	-	-
Number of recordable cases concerning occupational diseases	Employees	-	-	
Number of days lost due to occupational injuries and fatalities due to occupational injuries, occupational diseases and fatalities due to occupational diseases	Employees	-	-	

AGN

Own employees covered by the occupational health and safety management system

	2023		2024	
	Number	Percentage	Number	Percentage
Percentage of own employees covered by the company's occupational health and safety management system				
Employees	546	100%	543	100%
Non-employees	-	0%	-	-

Occupational injuries and fatalities

		2023	2024	
Number of occupational fatalities and injuries and occupational diseases	Employees	-	-	
	Non-employees	-	-	
	Value chain workers operating at the company's sites	-	-	
Number of recordable occupational injuries for own workforce	Employees	7	6	
	Non-employees	-	-	
Recordable occupational injury rate for own workforce	Hours worked	Employees	876,322.78	884,076.63
		Non-employees	-	-
	Injury rate	Employees	7.99	6.79
		Non-employees	-	-
Number of recordable cases concerning occupational diseases	Employees	1	-	
Number of days lost due to occupational injuries and fatalities due to occupational injuries, occupational diseases and fatalities due to occupational diseases	Employees	209	252	

GTS

Own employees covered by the occupational health and safety management system		2023		2024	
Percentage of own employees covered by the company's occupational health and safety management system	Number	Percentage	Number	Percentage	
Employees	56	100%	59	100%	
Non-employees	-	-	-	-	

Occupational injuries and fatalities

		2023	2024	
Number of occupational fatalities and injuries and occupational diseases	Employees	-	-	
	Non-employees	-	-	
	Value chain workers operating at the company's sites	-	-	
Number of recordable occupational injuries for own workforce	Employees	-	-	
	Non-employees	-	-	
Recordable occupational injury rate for own workforce	Hours worked	Employees	92,507.00	105,861.00
		Non-employees	-	-
	Injury rate	Employees	-	-
		Non-employees	-	-
Number of recordable cases concerning occupational diseases	Employees	-	-	
Number of days lost due to occupational injuries and fatalities due to occupational injuries, occupational diseases and fatalities due to occupational diseases	Employees	-	-	

VERDENERGIA

Own employees covered by the occupational health and safety management system		2023		2024	
Percentage of own employees covered by the company's occupational health and safety management system	Number	Percentage	Number	Percentage	
Employees	2	100%	2	100%	
Non-employees	-	-	-	-	

Occupational injuries and fatalities

		2023	2024	
Number of occupational fatalities and injuries and occupational diseases	Employees	-	-	
	Non-employees	-	-	
	Value chain workers operating at the company's sites	-	-	
Number of recordable occupational injuries for own workforce	Employees	-	-	
	Non-employees	-	-	
Recordable occupational injury rate for own workforce	Hours worked	Employees	3,340.00	3,440.00
		Non-employees	-	-
	Injury rate	Employees	-	-
		Non-employees	-	-
Number of recordable cases concerning occupational diseases	Employees	-	-	
Number of days lost due to occupational injuries and fatalities due to occupational injuries, occupational diseases and fatalities due to occupational diseases	Employees	-	-	

Metrics related to balance between professional and private life

S1-15

QUIRIS

Family leave		2023		2024	
	Gender	Headcount	Percentage	Headcount	Percentage
Percentage of employees entitled to family leave	All	26	100%	35	100%
Percentage of eligible employees who took family leave by gender	Men	1	10%	-	-
	Women	3	19%	4	22%
	Other	-	-	-	-
	Not disclosed	-	-	-	-
	TOTAL	4	15%	4	11%

AGN

Family leave		2023		2024	
	Gender	Headcount	Percentage	Headcount	Percentage
Percentage of employees entitled to family leave	All	546	100%	543	100%
Percentage of eligible employees who took family leave by gender	Men	21	5%	31	8%
	Women	10	8%	13	9%
	Other	-	-	-	-
	Not disclosed	-	-	-	-
	TOTAL	31	6%	44	8%

GTS

Family leave		2023		2024	
	Gender	Headcount	Percentage	Headcount	Percentage
Percentage of employees entitled to family leave	All	56	100%	59	100%
Percentage of eligible employees who took family leave by gender	Men	5	11%	5	22%
	Women	4	33%	4	33%
	Other	-	-	-	-
	Not disclosed	-	-	-	-
	TOTAL	9	16%	9	15%

VERDENERGIA

Family leave		2023		2024	
	Gender	Headcount	Percentage	Headcount	Percentage
Percentage of employees entitled to family leave	All	2	100%	2	100%
Percentage of eligible employees who took family leave by gender	Men	-	-	-	-
	Women	1	100%	-	-
	Other	-	-	-	-
	Not disclosed	-	-	-	-
	TOTAL	1	50%	-	-



Generated and distributed economic value

(GRI 201-1)

QUIRIS			
Generated and distributed economic value	Unit of measurement	2023	2024
Total generated economic value	€	6,505,234	8,166,560
Total distributed economic value	€	(5,777,792)	(7,124,948)
Total operating costs	€	(2,268,795)	(2,558,987)
Total economic value distributed to employees	€	(1,901,625)	(2,299,709)
Total value distributed to capital suppliers	€	(1,215,163)	(1,375,326)
Total value distributed to the P.A.	€	141,291	122,724
Total value distributed to shareholders	€	(533,500)	(1,013,650)
Total value distributed to the community	€	-	-
TOTAL RETAINED ECONOMIC VALUE	€	489,234	811,876

AGN			
Generated and distributed economic value	Unit of measurement	2023	2024
Total generated economic value	€	635,684,669	653,658,423
Total distributed economic value	€	(580,483,938)	(601,896,272)
Total operating costs	€	(535,382,359)	(554,053,080)
Total economic value distributed to employees	€	(30,461,099)	(30,789,452)
Total value distributed to capital suppliers	€	(4,008,732)	(6,106,260)
Total value distributed to the P.A.	€	(7,632,659)	(7,947,480)
Total value distributed to shareholders	€	(2,999,089)	(3,000,000)
Total value distributed to the community	€	-	-
TOTAL RETAINED ECONOMIC VALUE	€	(34,452,180)	(30,734,637)

GTS			
Generated and distributed economic value	Unit of measurement	2023	2024
Total generated economic value	€	36,842,617	39,354,989
Total distributed economic value	€	(32,531,061)	(36,023,732)
Total operating costs	€	(28,824,821)	(31,028,843)
Total economic value distributed to employees	€	(2,549,750)	(2,685,997)
Total value distributed to capital suppliers	€	(222,008)	(152,101)
Total value distributed to the P.A.	€	(234,482)	(156,791)
Total value distributed to shareholders	€	(700,000)	(2,000,000)
Total value distributed to the community	€	-	-
TOTAL RETAINED ECONOMIC VALUE	€	(477,370)	(1,179,885)

VERDENEGIA			
Generated and distributed economic value	Unit of measurement	2023	2024
Total generated economic value	€	2,718,816	3,917,790
Total distributed economic value	€	(1,699,574)	(1,784,573)
Total operating costs	€	(1,195,062)	(1,492,571)
Total economic value distributed to employees	€	(145,530)	(134,096)
Total value distributed to capital suppliers	€	(349,858)	(283,106)
Total value distributed to the P.A.	€	(9,124)	125,200
Total value distributed to shareholders	€	-	-
Total value distributed to the community	€	-	-
TOTAL RETAINED ECONOMIC VALUE	€	(26,122)	1,111,027





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AGN) ENERGIA

GTS)
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