



# **Policy governing the management of environmental and energy issues**

Modena, 19.09.2024

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# 1 General aspects

## Summary of main topics/amendments made

This document “Policy governing the management of environmental and energy issues” identifies the environmental commitments aimed at reducing the direct and indirect impacts of the BPER Banca Group, especially with regard to resource savings and attention to climate change. The Policy also governs the general principles adopted by the BPER Banca Group and other subsidiaries, on the management of environmental and energy issues relating to the use of property, plant and equipment under the objectives set out in the Energy Plan. Additionally, the Policy defines the roles and responsibilities of the Corporate Bodies and structures involved in the referenced issues.

### Preparer:

ESG Strategy Office

### Approver:

Board of Directors (BoD)

### Recipients of the document:

Banks		Companies					
Italian		Ancillary undertakings		Financial		Other subsidiaries*	
X	Bper	X	MO Terminal	-	Credit	X	Adras
X	Bibanca	X	Bper Real Estate	X	Bper Factor	X	Arca Holding
X	Banco di Sardegna	X	Bper Trust Company	X	Sardaleasing	X	Commerciale Piccapietra
X	Banca Cesare Ponti			X	Finitalia	X	St. Anna Golf
Abroad				-	Non-Credit	X	St. Anna Gestione Golf
X	Bper Bank Luxembourg				Estense C. Bond	X	Annia
					Estense C.B.CPT		
					Arca Fondi SGR		
					Carige C. Bond		
					Lanterna Finance		
					Lanterna Mortgage		

\*falling within the scope of consolidation but not part of the Banking Group

The identified recipients can likewise be applied the regulatory source and are required to transpose it.

**Process Tree\*:**

Process Tree	Description	
Area	Management processes	
Macroprocess	ESG Strategy	Relevance 231*
		X

## 2 Definitions

**Corrective action:** Action taken to eliminate the causes of non-conformities or other undesirable situations, so as to prevent recurrence.

**Energy baseline:** quantitative reference providing a basis for comparison of energy performance.

**Representativeness:** criterion used for sampling sites under certification by taking into account aspects relating to company's location, on-site staff, asset type, etc.

**Energy Manager:** for the purposes of this document, the Energy Manager is staff working at the Parent Company's ESG Strategy service and/or Banco di Sardegna's Operations Department, specialised in energy management and responsible for overseeing all energy-related issues and energy efficiency planning by identifying energy saving opportunities.

**Energy Team:** for the purposes of this document, the Energy Team consists of staff belonging to the Parent Company's organisational structures involved in the issues dealt with from time to time such as, for example: The Safety Office, the Real Estate Department, the HR Management Department, the Technology Services Department, the ESG Strategy Unit, in charge of effectively implementing an energy management system to achieve improved energy performance.

**Global Compact:** The United Nations Global Compact is the largest strategic corporate citizenship initiative in the world. It was founded with the aim of promoting a sustainable global economy respectful of human and labour rights, environmental protection and the fight against corruption. It is a voluntary initiative to adhere to a set of principles that promote the values of sustainability.

**Environmental impact:** an environmental impact is defined as any change to the environment, whether adverse or beneficial, wholly or partially resulting from an organisation's activities, products, or services. A direct environmental impact is directly attributable to an organisation's activities and can therefore be directly and fully controlled by it (examples might include energy consumption, waste production and atmosphere emissions caused by employees' mobility, etc). An indirect environmental impact is attributable to third-party activities by Bank/Company providers (e.g. stakeholders). It is about positive/negative impacts on the environment caused by third-party behaviour on which the Bank/ company can have a certain influence through actions aiming at making sustainable choices.

**Energy Performance Indicators, (EnPIs):** is a measure or unit of energy performance as defined by an organisation.

**Documented information:** documented information refers to information controlled and managed by an organization, and its media.

**Mobility Manager:** for the purposes of this document the Mobility Manager refers to a human resource from the Parent Company's ESG Strategy Unit and/or staff belonging to Banco di Sardegna's Operations Department in charge of dealing with the demand for mobility and promoting sustainable mobility as part of employees' home-to-work travel.

**Net-Zero Banking Alliance (NZBA):** the Net-Zero Banking Alliance (NZBA), the United Nations-sponsored industry alliance mobilising banks around the world in a commitment to align their lending and investment portfolios to the goal of zero emissions by 2050, thus reinforcing the goals set by the Paris Climate Agreement.

**Environmental and/or energy objective:** objective set by an organisation in line with its environmental and energy policy.

**Stakeholder:** an individual or an organisation which may influence or be influenced, or perceive itself as being

influenced by a decision or an activity.

**Staff involved in the Management System:** for the purposes of this document the staff involved in the Management system refers to Parent Company's employees falling under the sites in the scope of the Energy and Environmental Management System (EEMS) and/or those onboarding the company with work relationships other than employment contracts.

**Home to work travel Plan (*Piano Spostamenti Casa-Lavoro, PSCL*):** it is a tool for planning regular home to work travel by employees from a single local work unit.

**Environmental/energy policy:** guidelines and rules governing an organization's energy performance as formally expressed by its top management.

**Principles for Responsible Banking (PRB):** the PRB set out the roles and responsibilities of banking institutions in aligning with the UN Sustainable Development Goals (SDGs) and the 2015 Paris Agreement, and drive sustainability across all business areas to identify actions that can generate positive impact and create shared value with stakeholders over time. The principles also provide a framework for banks to fully understand the risks and seize opportunities arising from the transition to more sustainable economies.

**Process:** for a definition, please refer to the content of the "Process Management" regulation.

**Sustainability reporting:** a dedicated section of an undertaking's management report including information on sustainability matters prepared in accordance with Directive 2013/34/EU of the European Parliament and of the Council and ESRS.

**Head of the Energy and Environmental Management System (EEMS):** for the purposes of this document the head of (EEMS) is a member of the Company ESG Strategy Office and/or of the relevant organisational units at the Group Companies, if applicable, who is in charge of proper functioning and maintenance of the Management System.

**Environmental and/or energy risk:** combination of probability that one or more events (with potential adverse effects) occur.

**Sustainable Development Goals (SDGs):** global initiative of the UNDP (United Nations Development Programme) aimed at eradicating poverty, protecting ecosystem balance, creating inclusive societies and promoting peace. It comprises 17 goals and 169 specific targets.

A **significant energy use (SEU)** is an energy use that accounts for substantial energy consumption and/or offers considerable potential for energy performance.

**Management system:** A management system is a set of interrelated or interacting elements to establish an organization's policies, objectives and processes for achieving organizational objectives.

**Environmental Management System:** part of a management system used to manage environmental aspects, fulfil compliance obligations and address risks and opportunities.

**Energy Management System:** management system to set up an energy policy, objectives, energy goals, action plans and processes to achieve both objectives and energy goals.

**Integrated Energy and Environmental Management System (EEMS):** the integrated Energy and Environmental Management System combines the Environmental management system and the energy management system in a single holistic management system.

**In-scope sites:** ISO 14001 and ISO 50001 certified sites.

### **3 Content of regulatory sources**

#### **3.1 Scope of application and implementation procedures**

The general criteria in this Policy apply to all companies as set out in Paragraph 1 “Document recipients”. This document is in line with the actions and interventions set forth in the Energy Plan. Moreover, the Policy is directly applicable to the ISO 14001 and ISO 50001 certified sites.

#### **3.2 General criteria**

Consistently with the Code of Ethics, where adopted, and the ESG Policy, this document is inspired by the principles of sustainability set out by international organisations and institutions and aims to promote a financial system at the heart of the green transition to boost long-term value creation benefiting local foothold and communities.

In particular, by implementing the Integrated Energy and Environmental Management System (EEMS), the Bank:

- prevents, manages and, whenever possible, mitigates both environmental impacts and energy use and consumption effects generated by its activities;
- Promotes a rational use of energy;
- concretely commits to combating climate change through practices, products, services and initiatives to contribute achieving the European goal of eliminating CO<sub>2</sub> emissions by 2050 following Group-wide accession to the Net-Zero Banking Alliance.

BPER Banca adopts a preventive and proactive approach by launching initiatives designed to strengthen environmental responsibility, effectively combating climate change and sustainably manage resources, including energy, in line with the Global Compact principles and the Sustainable Development Goals (SDGs), as well as the sustainable Development Goals promoted by the UN and the Agenda 2030. The Bank encourages the development and adoption of green practices and technologies to improve energy efficiency.

The management of in-scope sites is centred on:

- the awareness of the important role of real estate property management in combating climate change, transitioning to a sustainable economy and promoting energy efficiency measures;
- assessing business needs taking into account the environmental and social governance impacts of choices and waste refusal;
- encouraging and implementing initiatives to promote operating procedures and responsible individual behaviours on environmental and energy topics in order to constantly improve internal processes and reduce consumption;
- monitoring environmental aspects, such as features of an organisation’s activities, products and services affecting the environment also including energy consumption, and which may cause one or more environmental impacts, both direct and indirect ones.

#### **3.3 Direct environmental impacts**

BPER Banca is committed to reducing its direct and indirect environmental impacts across its areas of operations.

More specifically, direct impacts are related to any consequence directly resulting from the Bank's operations affecting the following areas:

- energy efficiency: the Bank intends to use energy resources responsibly by avoiding waste so as to reduce both its environmental impact and energy consumption;
- renewable energy: the Bank intends to opt for the purchase and consumption of energy from renewable sources, and continue investing in its capacity to self-produce renewable energy;
- green purchases and responsible use of resources: within its own purchase practices, the Bank selects its providers also having regard to sustainability criteria. The Bank also intends to use as much as possible recycled paper and/or from responsibly managed forests.
- dematerialisation: the Bank is committed to responsibly and effectively using materials required to fulfill work (paper and toner mainly) and seize digitalisation and work innovation opportunities;

- waste management: the Bank is committed to reduce waste production and ensure proper disposal. Whenever possible, the recovery of unwanted items is to be opted for, all units/offices separate waste materials into different types of waste with specific regard to the two most used materials, e.g. paper and toner. Finally, to also reduce the quantity of hazardous waste special care is given to purchases which may originate that type of waste;
- mobility management and company fleet management: the Bank is committed to providing its staff with practical support for their commuting to be smooth and sustainable and optimise intra-group business trips by promoting a larger use of video conferencing tools. The goal of reducing direct emissions from fuel consumption through a sustainable management of the company fleet is also being pursued.

The Bank identifies appropriate KPIs for each of these areas, sets improvement goals and monitors achieved results.

Finally, BPER Banca continues deploying and maintaining an Integrated Management System compliant with 14001:2015 and ISO 50001:2018 for the management of internal processes and environmental and energy performances of the 20 in-scope sites and their branches. The main goal for adopting the System is to monitor and manage energy use and consumption and air emissions generated by operations at the sites.

### **3.4 Indirect environmental impacts**

In compliance with the ESG Policy, the Bank adopts a prudential approach on the management of activities having an indirect environmental impact with a view to mitigating associated risks and tap potential business opportunities.

More specifically:

- supply chain management: the Bank works to improve its providers' sustainability performance. Furthermore, all other conditions being equal, preference is given to those suppliers whose products/services have high environmental standards;
- responsible credit to customers: in its offers to customers, the Bank includes products and services with positive environmental impacts. This commitment takes into account, for example, access to credit for the development of low-carbon products, energy efficiency projects, plants producing renewable energy, the diffusion of sustainable agriculture and the development of a circular economy.
- responsible customer investments: the Bank is committed to proposing and promoting among its customers investment products which envisage responsibly managed assets with a positive environmental impact, pursuing the main objective of promoting sustainable finance also beyond its role of institutional investor;
- direct investments: the Group strives to also invest in responsibly managed assets with a positive environmental impact.

## 4 Roles and responsibilities

### - of the Parent Company:

Corporate Body / O.U.	Description of Roles and Responsibilities
<b>Board of Directors (BoD)</b>	<ul style="list-style-type: none"> <li>- Defines Group guidelines and strategies relating to sustainability issues;</li> <li>- The BoD is responsible for approving the CNFS, the Business Plan, the Risk Appetite Framework and the risk governance policies, incorporating ESG and climate elements over time.</li> </ul>
<b>Chief Executive Officer (CEO)</b>	<ul style="list-style-type: none"> <li>- Chief Executive Officer: implements, within the scope of his/her delegated powers, the strategic guidelines and the Plan and oversees the operational activities, sustainability-related actions to be implemented and monitored with the support of the ESG Strategy Unit and the ESG Management Committee of which the CEO is a permanent guest</li> </ul>
<b>Internal Board Control and Risk Committee</b>	<ul style="list-style-type: none"> <li>- Internal Board Control and Risk Committee: The Internal Board Control and Risk Committee supports the Board of Directors in assessing the ESG elements emphasised in the internal control system, identifying risks ("Group Risk Map"), risk objectives ("Risk Appetite"), tolerance thresholds ("Risk Tolerance") and strategies for capital and liquidity management, as well as on all relevant risks of the Bank and the BPER Banca Group;</li> <li>- supports the Board of Directors in periodically assessing a number of possible scenarios, including stress scenarios, to determine how the ESG risk profile of the Bank and the BPER Group might react to external and internal events.</li> <li>- The body meets to discuss sustainability and climate issues on a regular basis and among its various activities assesses the individual risk management policies and the quarterly reporting on risks which includes discussions specifically focusing on ESG risks.</li> </ul>
<b>Internal Board Sustainability Committee</b>	<ul style="list-style-type: none"> <li>- The Board Sustainability Committee supports the activities of the BoD in the field of sustainability, with an impact on all the processes, structures and corporate controls through which the Bank ensures the pursuit of sustainable development, with particular reference to environmental, social and governance issues.</li> <li>- at least once a year the Committee examines and evaluates,               <ul style="list-style-type: none"> <li>o the content of the Group's ESG policy and its ability to ensure the achievement of sustainable development objectives through ongoing dialogue with all stakeholders;</li> <li>o the achievement of sustainable development objectives;</li> <li>o ESG-related regulatory documents, final reports and disclosures including the Sustainability Report;</li> <li>o any reports by the Chief Executive Officer on problems and critical issues concerning sustainability that may have arisen in the course of his work or of which he/she has otherwise become aware;</li> </ul> </li> <li>- The Sustainability Committee also has a strategic role with regard to ESG issues, and is responsible for assessing the Bank's positioning within sustainability metrics, indices and market benchmarks, and initiatives and programmes aimed at spreading a culture of sustainability and awareness of the need to pursue sustainable development throughout the Bank's organisational structures;</li> <li>- monitors the progress of the Business Plan.</li> </ul>
<b>ESG Managerial Committee</b>	<ul style="list-style-type: none"> <li>- Facilitates the coordination of Corporate Functions and supports the Chief Executive Officer in the management of ESG issues;</li> <li>- monitors the positioning of the BPER Group with respect to sustainability and the 17 UN goals (SDGs), promoting and managing the ESG strategy and sustainability issues.</li> </ul>

Corporate Body / O.U.	Description of Roles and Responsibilities
	<p><b>As part of the EEMS:</b></p> <ul style="list-style-type: none"> <li>- it approves the System documentation;</li> <li>- it carries out, at least annually, the review of the Integrated Environment and Energy Management System and associated documentation, by planning improvement actions;</li> <li>- it ensures the roll-out, implementation and maintenance of the Integrated Environment and Energy Management System, as well as its compliance with ISO standards;</li> <li>- it guarantees an information flow is in place toward the personnel involved in the SGAE to ensure that the Integrated Environment and Energy Management System (EEMS) performances are widespread;</li> <li>- it defines the various levels of responsibility of the personnel involved in the Management System.</li> </ul>
<b>Chief Financial Officer (CFO)</b>	<ul style="list-style-type: none"> <li>- Manages the implementation of the strategic guidelines and the Sustainability Plan approved by the Board of Directors and the sustainability-related operational activities of the ESG Strategy Unit;</li> <li>- identifies priorities and formalises the objectives and relative performance indicators for investments, also considering ESG issues.</li> </ul>
<b>ESG Strategy Unit</b>	<ul style="list-style-type: none"> <li>- It acts across-the-board at Group level on sustainability and climate issues, directly managing strategic planning and supporting the relevant corporate structures in achieving sustainable development goals;</li> <li>- supports the Internal Board Sustainability Committee in promoting and managing the strategy on ESG issues and the ESG Management Committee in the operational management of sustainability issues in accordance with the provisions of the Business Plan integrating Sustainability issues;</li> <li>- assesses the ESG impacts of the Group's initiatives, including through stakeholder engagement activities;</li> <li>- coordinates Energy management and Mobility management activities;</li> <li>- draws up the Sustainability Report, defining the relevant issues and sustainability indicators to be disclosed, involvement and coordination of contributing structures, information owners and stakeholder engagement;</li> <li>- prepares the climate-related reporting and the Report Principles for Responsible Banking (PRB), which also includes the Net Zero Banking Alliance (NZBA) reporting;</li> <li>- deals with the strategic planning on sustainability issues, i.e.: <ul style="list-style-type: none"> <li>o conducts benchmarking activities to identify market trends and define a proposal for the main ESG targets to be included in the Business Plan;</li> <li>o participates in the definition of Projects to the extent of its competence; gives support in the definition of ESG budget targets; definition, monitoring and reporting of ESG KPIs for remuneration policies;</li> </ul> </li> <li>- deals with ESG monitoring, i.e.: <ul style="list-style-type: none"> <li>o carries out regulatory monitoring and impact macro-analysis , in order to establish a dialogue with the involved functions on new ESG targets;</li> </ul> </li> <li>- performs project monitoring, including projects under and outside the Business Plan, and monitors ESG KPIs, checking progress with an eye to their achievement;</li> <li>- monitors and manages direct and indirect environmental impacts;</li> <li>- manages Portfolio Alignment activity in order to monitor the emission alignment of the portfolio to de-carbonisation goals;</li> <li>- deals with ESG data management with regard to the mapping of ESG disclosure requirements, coordination of data acquisition/purchasing</li> </ul>

Corporate Body / O.U.	Description of Roles and Responsibilities
	<p>processes, coordination of the ESG data management process, and regulatory monitoring and macro-analysis of the impacts on disclosure requirements;</p> <ul style="list-style-type: none"> <li>- deals with the management of environmental sustainability projects, in particular, those relating to announced decarbonisation targets, and sustainability projects within the scope of strategic ESG targets;</li> <li>- manages relationships with ESG rating agencies;</li> <li>- Manages interactions with the ECB with regard to climate and environmental risk issues within its remit (e.g. disclosure, organisational structures, ESG strategies), by coordinating the cross-sectoral ESG exercises initiated by supervisory bodies (e.g. ECB Climate and Environmental Risk questionnaires) in cooperation with the Risk Governance Unit.</li> </ul> <p><b>As part of the EEMS:</b></p> <ul style="list-style-type: none"> <li>- identifies and periodically assesses the Environmental and Energy topics;</li> <li>- it identifies targets and goals in compliance with the Environmental and energy Policy, and identifies the Structures responsible for their implementation, as defined in the Policy governing the management of environmental and energy issues.</li> </ul>
<b>ESG Manager</b>	<ul style="list-style-type: none"> <li>- Coordinates and monitors the activities defined to achieve the objectives;</li> <li>- analyses the impacts of ESG issues in his/her structure of operation, for the issues within his/her competence, identifying risks and opportunities;</li> <li>- coordinates relations with the stakeholders he/she comes into contact with on behalf of his/her structure of operation;</li> <li>- assists the ESG Strategy Service in the implementation of the sustainability programme.</li> </ul>
Head of EEMS	<ul style="list-style-type: none"> <li>- Ensures that the necessary processes for the Integrated Environment and Energy Management System (EEMS) are established, implemented and kept up-to-date;</li> <li>- reports to the Top Management on the performance of the Integrated Environment and Energy Management System (EEMS) and on any continuous improvement need;</li> <li>- coordinates the activities set out in the Manual and in the Procedures prepared for the achievement of the improvement targets;</li> <li>- defines the actions aimed at spreading the culture, both within BPER Banca S.p.A. and to all stakeholders, in particular to suppliers frequently working for BPER Banca S.p.A., with regard to safeguarding health and safety in the workplace, environmental protection and the provision of sustainable services for event planning;</li> <li>- Ensures that all those who work under the Bank's control are aware that the Company's purpose is to meet the needs of its customers and to ensure that the EEMS is always relevant to their needs;</li> <li>- identifies targets and areas for improvement, in line with the Corporate policy;</li> <li>- prepares or reviews EEMS documents;</li> <li>- highlights the environmental and energy training needs in services for event planning and related standards, pointing out possible training providers;</li> <li>- plans and organises Internal audits;</li> <li>- controls anomalies in the EEMS and monitors the implementation of remedial and preventive actions;</li> <li>- monitors performance indicators related to the corporate processes involved in the EEMS;</li> </ul>

Corporate Body / O.U.	Description of Roles and Responsibilities
	<ul style="list-style-type: none"> <li>- coordinates the collection of both data and information for the purposes of the ESG Management Committee review (Top Management Review)<sup>1</sup>;</li> <li>- coordinates activities during the ESG Management Committee review (Top Management Review)<sup>2</sup></li> </ul>
<b>Energy Manager</b>	<ul style="list-style-type: none"> <li>- Proposes and oversees measures to reduce energy consumption, with an eye to sustainability, across the various company activities even through specific projects and the launch of green initiatives (Energy Management);</li> <li>- manages the Energy Plan, defines, coordinates, implements and controls targets;</li> <li>- contributes to the reporting on environmental and energy policies;</li> <li>- identifies and manages environmental and energy issues in cooperation with the Facility Management Office, the Safety Office and the Energy Team, as well as interventions aimed at making a better use of energy by reducing consumption;</li> <li>- oversees all energy issues, by identifying the best technical solutions aimed at reducing environmental impact (through the drafting of the Energy Plan and its implementation);</li> <li>- supports BPER Banca's commercial functions in the implementation of products to achieve energy efficiency.</li> </ul>
<b>Energy Team</b>	<ul style="list-style-type: none"> <li>- The energy team supports the coordination and monitoring of the Energy Plan.</li> </ul> <p><b>As part of the EEMS:</b></p> <ul style="list-style-type: none"> <li>- it develops energy analyses;</li> <li>- proposes energy targets;</li> <li>- monitors environmental and energy performance indicators, reporting any deviations from the energy baseline to the Head of the Real Estate Department and the Head of the EEMS;</li> <li>- carries out deep-dives/interventions, as against potential anomalous energy consumption reported on its premises;</li> <li>- processes information and data examined during EEMS coordination meetings;</li> <li>- reports any anomaly regarding the EEMS implementation to the Head of Real Estate Department and to the Head of EEMS;</li> <li>- provides support in the definition and oversight of remedial actions for energy efficiency.</li> </ul>
<b>Mobility Manager</b>	<ul style="list-style-type: none"> <li>- Promotes the implementation of actions for the organisation and management of staff mobility demand by preparing the Home to Work Travel Plan (<i>Piano degli Spostamenti Casa-Lavoro</i>, PSCL);</li> <li>- supports the adoption of the PSCL, ensuring that it is updated according to the guidelines provided by the Municipality that has jurisdiction on the matter, prepared with the support of the area Mobility Manager;</li> <li>- checks the implementation of the PSCL by monitoring employee travel and assessing their level of satisfaction through specific surveys;</li> <li>- manages relationships with public and private bodies directly involved in the management of employee travel;</li> <li>- activates information, disclosure and awareness initiatives on the topic of sustainable mobility;</li> <li>- promotes, with the support of the area Mobility Manager, training and actions to promote the use of cycling and walking mobility, public transportation services and complementary/supplementary services;</li> <li>- supports the area Mobility Manager in promoting interventions on the local footprint to promote intermodality, the safe development of cycling and</li> </ul>

<sup>1</sup> Top Management Review pursuant to point 9.3 of ISO 14001 and 50001

<sup>2</sup> Top Management Review pursuant to point 9.3 of ISO 14001 and 50001

Corporate Body / O.U.	Description of Roles and Responsibilities
	walking routes, the efficiency and efficacy of public transportation, the development of shared mobility and info-mobility services.
<b>Investor Relator</b>	<ul style="list-style-type: none"> <li>- The investor relator communicates with the markets, sharing ESG-related information provided by the ESG Strategy Unit.</li> </ul>
<b>Chief Operating Officer (COO)</b>	<ul style="list-style-type: none"> <li>- The Chief Operating Officer promotes, as part of innovation-related issues, coordination and synergy between the Organisation Department, the ICT and Security Unit of the Parent Company and corresponding functions in the other Group Companies (if any).</li> </ul>
<b>Real Estate Department</b>	<ul style="list-style-type: none"> <li>- The Real Estate Department carries out energy efficiency actions and takes into account ESG topics in designing and restructuring, including the release of energy certifications, if necessary;</li> <li>- manages waste life cycle.</li> </ul> <p><b>As part of the EEMS:</b></p> <p>The Head:</p> <ul style="list-style-type: none"> <li>- prepares, shares, implements, supports and reviews the Policy and its related targets;</li> <li>- prepares the appointment of the Energy Team members;</li> <li>- approves the Environment and Energy Programme/s;</li> <li>- approves and re-examines the EEMS documentation, as far as within its remit;</li> <li>- oversees the Review meeting in the event that the Top Management delegates that task;</li> <li>- reports to the ESG Management Committee on the EEMS trend and on every need for continuous improvement.</li> </ul>
<b>Safety Office</b>	<ul style="list-style-type: none"> <li>- Coordinates the obligations of the Building &amp; Facility Unit on environmental investigation by providing advisory services concerning the safety aspects of premises that the Parent Company intends to purchase, locate or renew;</li> <li>- takes on the role of Specialist Monitoring Unit to manage the risk of non-compliance, with regard to the relevant regulations;</li> <li>- manages workplace safety-related relationships with the Local Health Authority (ASL) and with other inspection and control bodies;</li> <li>- manages the obligations associated with workplace prevention, by maintaining a map of risks for the protection and safety of workers and supporting the Employer in their assessment.</li> </ul> <p><b>As part of the EEMS:</b></p> <ul style="list-style-type: none"> <li>- ensures that, for in-scope premises, adequate controls and remedial actions are planned for health and safety issues interrelated with environmental aspects (for instance: the presence of hazardous materialssuch as radon and asbestos, and fires).</li> </ul>
<b>Facility Management Unit</b>	<ul style="list-style-type: none"> <li>- Manages the development of facility management “processes,” preparing its adoption by other Offices reporting to the Property &amp; Facility Unit and monitoring compliance with internal regulations;</li> <li>- handles and coordinates the activation of recurring services<sup>3</sup> for the correct maintenance of buildings upon the request of the Building Management Office;</li> <li>- monitors providers’ compliance with service levels, by applying penalties set forth by contracts, in the event of breaches of the quality levels agreed;</li> <li>- monitors requests across the board(ticketing system) for routine interventions and the performance of the Building Management Office;</li> </ul>

<sup>3</sup> Such as, but not limited to, maintenance, systems design, cleaning, and landscaping.

Corporate Body / O.U.	Description of Roles and Responsibilities
<b>Building Management Office</b>	<ul style="list-style-type: none"> <li>- monitors and reports the activity of Building Managers.</li> <li>- Defines the plan of activities by managing the assigned sites (both leased and owned) via the autonomous activation of required (routine and extraordinary) maintenance activity and the monitoring of the correct execution of services;</li> <li>- submits to the Head of Unit the requests for unscheduled maintenance activities on the property they manage;</li> <li>- monitors the progress of construction works kicked off on operating property within its remit;</li> <li>- handles the obligations regarding the transfer of managed locations, according to the needs of the General Management and of Regional Departments, by autonomously planning non-significant interventions for layout modifications.</li> </ul> <p><b>As part of the EEMS:</b></p> <ul style="list-style-type: none"> <li>- defines the plan of activities by managing the sites in the EEMS scope via the autonomous activation of required (routine and unscheduled) maintenance and the monitoring of the correct execution of services;</li> <li>- submits to the Head of the Real Estate Property &amp; Facility Unit the needs for unscheduled maintenance on the properties within the EEMS scope;</li> <li>- monitors the progress of construction works kicked off on operating property within the SGAE scope;</li> <li>- handles the obligations regarding the transfer of managed locations, according to the needs of the General Management and of Regional Departments, by autonomously planning non-significant interventions for layout modifications.</li> </ul>
<b>Procurement Unit</b>	<ul style="list-style-type: none"> <li>- Governs the purchase cycle and the development of the purchasing process and accounts payable;</li> <li>- defines purchasing strategies and targets for the procurement of goods and services by corporate functions and for the Group Companies within its remit;</li> <li>- Defines the Group's purchase policy.</li> </ul>
<b>Chief Corporate &amp; Investment Banking</b>	<ul style="list-style-type: none"> <li>- Defines commercial policies on the offer of products and services to customers and marketing /communication activities relating to environmental sustainability.</li> </ul>
<b>CLO</b>	<ul style="list-style-type: none"> <li>- Defines credit policies with respect to environmental sustainability issues and takes resolutions to comply with these principles.</li> </ul>
<b>Chief Risk Officer (CRO)</b>	<ul style="list-style-type: none"> <li>- The Chief Risk Officer is responsible for the Risk control Function pursuant to the Bank of Italy Communication of 7 June 2011 and Circulars no. 285/2013 and 288/2015 as later amended;</li> <li>- he/she is the head of the Risk control function pursuant to Art. 23 of EU Regulation no. 565/2017.</li> </ul>
<b>Business Continuity Office/Operational Risk Office</b>	<p><b>As part of the EEMS:</b></p> <p>Each head of unit/department, in its area of responsibility:</p> <ul style="list-style-type: none"> <li>- maps the risks which the property in scope is exposed to;</li> <li>- notifies the Building Managers with the outcomes of the assessments on climate-related and environmental risks conducted on the in-scope sites by defining controls and remedial actions as identified after the assessment itself.</li> </ul>
<b>Chief Human Resource Officer (CHRO)</b>	<ul style="list-style-type: none"> <li>- The Chief Human Resource Officer defines the Human Capital Strategy;</li> <li>- governs the Total Reward strategy (remuneration policies and welfare) and staff costs;</li> <li>- resolves upon career advancements;</li> <li>- resolves upon the assignment/repeal of areas of responsibility, including assessing and submitting candidatures for top management positions and Corporate Control Functions;</li> </ul>

Corporate Body / O.U.	Description of Roles and Responsibilities
	<ul style="list-style-type: none"> <li>- oversees the assessment of the performance of Top Management roles;</li> <li>- defines the annual staffing plan;</li> <li>- governs trade union relations and the interaction with trade association in the HR area;</li> <li>- ensures the application of labour regulations and oversees employment litigation.</li> </ul>
<b>HR Management Department</b>	<p><b>As part of the EEMS:</b></p> <p>the HR Management Department:</p> <ul style="list-style-type: none"> <li>- prepares, delivers and monitors specific training addressed to employees and collaborators with reference to environmental and energies issues; sets out methods and tools to spread EEMS-related principles across the staff.</li> </ul>

- of the other Group companies (if applicable):

Corporate Body / O.U.	Description of Roles and Responsibilities
<b>Energy Manager</b>	Please refer to roles and responsibilities of the Parent Company's Energy Manager.

## 5 Annexes

Not required

### 5.1 Version history

Not required

### 5.2 Applicable regulatory framework

#### External regulations:

The main external regulations referred to in this Policy are listed below:

- UNI EN ISO 14001:2015;
- UNI EN ISO 50001:2018;
- “Implementing procedures of the provisions regulating the mobility Manager’s role”;
- Legislative Decree no. 231/2001 - Regulation on the administrative liability of legal entities, of companies and of associations, including those without legal personality, pursuant to article 11 of Italian Law no. 300 of 29 September 2000;
- Legislative Decree no. 102/2014, “implementing Directive 2012/27/EU of the European Parliament and of the Council on energy efficiency, amending Directives 2009/125/EC and 2010/30/EU and repealing Directives 2004/8/EC and 2006/32/EC”;
- Legislative Decree no. 129/2017, “Implementing Directive 2014/65/EU of the European Parliament and of the Council of 15 May 2014 on markets in financial instruments and amending Directive 2002/92/EC and Directive 2011/61/EU, as amended by Directive 2016/1034/EU of the European Parliament and of the Council of 23 June 2016 and transposing into national law the provisions of Regulation (EU) 600/2014 of the European Parliament and of the Council of 15 May 2014 on markets in financial instruments and amending Regulation (EU) No 648/2012 as amended by Regulation (EU) No 2016/1033 of the European Parliament and of the Council of 23 June 2016”;
- Consob Regulation No. 20249 of 28 December 2017 implementing Legislative Decree No. 58 of 24 February 1998 on markets;
- 2030 Agenda for Sustainable Development, 2015;
- The Ten Principles of the UN Global Compact;
- EU HLEG on Sustainable Finance, “Financing a sustainable European economy”, 2017;
- EU Commission, “Sustainable finance: Commission's Action Plan for a greener and cleaner Economy,” 2018;
- EU Commission, “(COM/2018/097) Communication from the Commission to the European Parliament, the European Council, the Council, the European Central Bank, the European economic and social Committee and the Committee of the regions Action Plan: Financing Sustainable Growth, 2018;
- Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU;
- Legislative Decree implementing the CSRD approved on 30 August 2024 by the Italian Council of Ministers.

**Internal regulations:**

The main internal regulations referred to in this Policy are listed below:

- ESG Policy;
- Group Governance Guidelines;
- Group Guidelines for Human Resources management;
- Group Policy for governing the Risk of Non-Compliance;
- Group Policy for the governance of Reputational Risk.

**Repealed regulations**

The BPER Group's Environmental Commitments