



SUSTAINABILITY POLICY

Update approved by the Board of Directors on 28 July 2026

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I. Introduction

Q8 Italia (hereafter also the “Company”) aims to fill an increasingly central role in the promotion of a just transition towards a more sustainable economic model.

The Sustainability Policy of Q8 Italia (hereafter also the “Policy”) aims to facilitate the dissemination of the principles of economic, social and environmental sustainability which underpin the Company’s business activities and strategy. Respect of these principles – together with the values of ethics, honesty, transparency, correctness, confidentiality, loyalty and integrity, which are already referenced in the Code of Ethics – is essential both within the Company and in regard to subjects with which the Company comes into contact in its daily work. For Q8 “sustainability” means conducting its activities with an eye to the future and orienting the business strategy to creating value for stakeholders in the medium to long term.

The Sustainability Policy is an essential guideline for the Company to pursue the UN Sustainable Development Goals (SDGs) and to manage environmental, social and governance (“ESG”) issues that are considered relevant.

The identification of material issues for Q8 and its stakeholders is carried out periodically by the Company in line with existing policies, corporate strategies, applicable regulations and best practices. The Company undertakes to guarantee the maximum dissemination of this Sustainability Policy by using suitable instruments for providing information, training and awareness-raising in regard to its contents.

II. Context and references

This Policy is in line with relevant internal and external regulations and with the most recent developments in the European and international context.

- External regulations

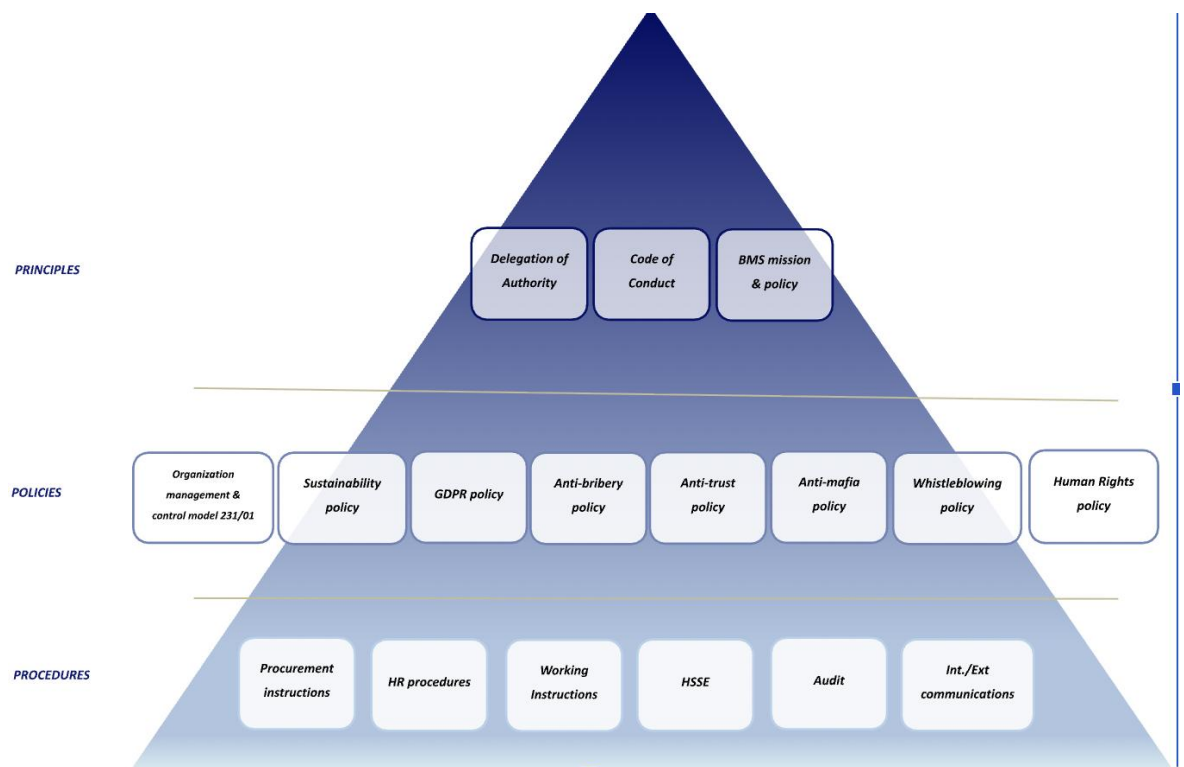
International and national legislation, together with international standards and guidelines, are key to Q8's sustainability ambitions and activities.

Below are some of the main reference initiatives:

- The 17 Sustainable Development Goals contained in Agenda 2030 adopted by the United Nations, "to obtain a better and more sustainable future for everyone";
 - The European Green Deal which aims to transform the continent into the first with a zero impact on the climate and sets the following two goals: reduction in greenhouse gas emissions by 55% compared to 1990 levels and the goal of achieving carbon neutrality by 2050;
 - The “EU Fit for 55” climate package, which sets out the legislative proposals to achieve the Green Deal objectives by 2030, together with the legislation stemming from it;
 - The EU’s biodiversity strategy for 2030 to protect nature and reverse the degradation of ecosystems, another key element in the Green Deal;
 - European Directive 2014/95/EU on non-financial reporting (Non-Financial Reporting Directive), its transposition into Italian law by Legislative Decree No. 254/2016, Directive (EU) 2022/2464 on corporate sustainability reporting, Directive (EU) 2025/794 ("Stop the Clock") and its implementation into Italian national law.
 - The EU Taxonomy Regulation, which introduces the first classification system for environmentally sustainable economic activities;
 - The Italian Integrated National Plan for Energy and the Climate (PNIEC), which establishes the national objectives for energy efficiency and security, reducing CO₂ emissions, and renewables.
- Internal regulations:

Q8 has equipped itself with a body of internal regulations drawn up and in keeping with best practice. It includes, among other things, the following documents:

- Code of Ethics;
- Organisation and Management Model under Leg. Decree 231/01;
- Anti-bribery Policy;
- Anti-mafia Policy;
- Anti-trust Policy;
- Whistleblowing Procedure;
- Privacy Procedure;
- SSHE (Safety, Security, Health & Environment) Policy;
- Human Rights Policy;



III. Organisation, roles and responsibilities

This Sustainability Policy is adopted by the Company and the recipients are the corporate and management bodies, employees, collaborators (including, by way of example, consultants, agents, representatives, intermediaries, etc.) and all those who cooperate or collaborate with Q8 for whatever reason.

Q8 deals every day with numerous internal and external stakeholders who can influence and condition the Company's activities.

Each of these stakeholders plays an important role in the Company's process of value creation.

Below are the roles and responsibilities of the corporate bodies and organisational functions involved in ESG matters with respect to the management of risks and opportunities, the organisation's impacts, as well as coordination and alignment with its shareholder:

- Board of Directors

The Board of Directors is responsible for the Company's activities and, ultimately, for defining the present Policy and ensuring its implementation and compliance.

- Chief Executive Officer

It is the responsibility of the Chief Executive Officer, supported by the Human Resources, Legal & Corporate Affairs Director and by other managerial figures, to guarantee that the Policy is respected throughout the organisation and that all the employees are aware of this.

- Human Resources, Legal & Corporate Affairs Director and other responsible functions

The Human Resources, Legal & Corporate Affairs Director and the other roles identified at various levels of the organisation are entrusted with the coordination and implementation of the Policy, its updating and, as part of their specific responsibilities, the dissemination of a culture of sustainability in the Company.

IV. Q8 for Sustainability

To make an active contribution to a sustainable future, Q8 has integrated sustainability broadly across all its activities.

In line with ESG (Environmental, Social and Governance) issues, **there are three pillars** on which the **sustainability strategy** is founded and contributes to at least 12 of the 17 Sustainable Development Goals (SDGs).

- Q8 is committed to communicating its values of ethics, transparency, protection of people and safeguarding of the environment to both internal and external stakeholders.
- Energy Transition, Innovation and Digital Transformation are key drivers of the Company's operational strategy.

Environmental Area

The **Enabler for Energy Transition** pillar represents Q8's commitment to developing new sustainable and environmentally friendly solutions aimed at reducing CO₂ emissions, exploring alternative energy sources and achieving ever greater energy efficiency through innovative and responsible infrastructure.

Accordingly, the associated SDGs are:



SDG 7: Affordable and clean energy



SDG 8: Decent work and economic growth



SDG 9: Industry, innovation and infrastructure



SDG 11: Sustainable cities and communities



SDG 13: Climate action



SDG 17: Partnerships for the goals

In line with the principles of sustainable development, while respecting and protecting the rights of communities and future generations, the Company is committed to minimising and optimising the impact that its business activities have on the environment and encourages its stakeholders to adopt the same approach.

- The Company undertakes to guarantee, among other things:
 - the health and safety of workers;
 - responsible resource management;
 - the reduction in directly generated greenhouse gases, the source of which is owned or controlled by the Company, or indirectly generated by the energy bought and consumed by the Company;
 - the reduction and optimisation of the use of materials;
 - the reduction in consumption and promotion of projects aimed at the use of recycled materials with a view to the circular economy;
 - containment of waste production, differentiated collection, facilitating its recycling and a reduction in the quantities to be sent to landfill;
 - the use of energy from renewable sources where possible;
 - the promotion of alternative fuels with end users;

Social Area

The **People enhancement** pillar includes Q8's commitment in regard to its employees, collaborators, customers and the community where the Company operates.



SDG 3: Good health and well-being



SDG 4: Quality education



SDG 5: Gender equality



SDG 8: Decent work and economic growth



SDG 10: Reduced inequalities



SDG 11: Sustainable cities and communities



SDG 12: Responsible consumption and production



SDG 17: Partnerships for the goals

- In addition to ensuring respect for human rights, for which it has adopted a dedicated Human Rights Policy, Q8 promotes the principles of inclusion, diversity, multiculturalism and heterogeneity across all its activities, both internally and externally.
- The Company is committed to providing its employees with advanced welfare and wellbeing programmes, merit-based benefits, and continuous training, including on ESG-related topics.

- The Company is committed to creating social value by acting as a catalyst for cultural development and by supporting the local communities and territories in which it operates, demonstrating its commitment to Corporate Social Responsibility (CSR).
- The Company recognises the importance of its customers and is committed to addressing their needs effectively and satisfactorily, while also raising their awareness of and engaging them in Corporate Social Responsibility (CSR) initiatives.
- The Company bases its relationships with partners, stakeholders and the communities in which it operates on the principles of collaboration, fairness and transparency, fostering ongoing dialogue in order to raise awareness of social and environmental responsibility among all parties involved.

Governance Area

The first pillar, **New Way of Doing Business**, reflects Q8's vision of doing business: ethical, focused on creating long-term value, and placing strong emphasis on digitalisation and technology.

The following SDGs are associated with this pillar:



SDG 8: Decent work and economic growth



SDG 9: Industry, innovation and infrastructure



SDG 12: Responsible consumption and production



SDG 13: Climate action



SDG 16: Peace, Justice and Strong Institutions



SDG 17: Partnerships for the goals

- The Company ensures a transparent and effective governance system, comprising the Board of Directors and internal Committees, with the aim of creating value for both the Company and its stakeholders throughout the value chain.
- The Company's strategy is underpinned by risk analysis, including the assessment of business-related risks, also with respect to sustainability matters.
- Q8 is committed to complying at all times with applicable laws, regulations and other requirements.
- Q8 conducts all its operations in accordance with the principles and standards of ethical, social and environmental responsibility.

V. Contacts

For any queries on this document contact the External Relations, Media and CSR Service at the following email: **relazioniesterne@q8.it**