



Update of the Acea S.p.A. Anti-Corruption Policy

Compliance Pills



Rome, May 2026



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- ❑ External and internal context
- ❑ Update of the Anti-Corruption Policy

External and internal content

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External context
(CPMS* & Anti-Corruption Policy)

December 2016

The **ISO 37001 Anti-Corruption Certification (req. 5.2)** requires as a fundamental condition of the CPMS that the Company concerned approves a specific **CORRUPTION PREVENTION POLICY ("Anti-Corruption Policy")**, which:

- a) *prohibits corruption;*
- b) *requires compliance with anti-corruption laws applicable to the organization;*
- c) *is appropriate to the purposes of the organization;*
- d) *provides a framework for establishing, reviewing and achieving objectives for the prevention of corruption;*
- e) *includes a commitment to meet the requirements of the management system for the prevention of corruption;*
- f) *encourages the reporting of suspicion in good faith, or on the basis of a reasonable and confidential belief, without fear of retaliation;* g) *includes a commitment to the continuous improvement of the management system for the prevention of corruption;*
- g) *explains the authority and independence of the compliance function for the prevention of corruption (in Acea called the "Anti-Corruption Manager");*
- h) *explain the consequences of non-compliance with the corruption prevention policy.*

The Corruption Prevention Policy must:

- *be available as documented information;*
- *be communicated in the appropriate languages within the organization and to business associates who pose a risk of corruption above a low level;*
- *be available to relevant stakeholders, as appropriate.*

February 2025

The new version of **ISO 37001:2025** is issued, which provides for a series of impact updates also for the "Anti-Corruption Policies".

March 2022

Acea issues the **first version of the Anti-Corruption Policy** with which it defines the general principles and its commitments regarding the prevention of corruption.

March 2023

Acea issues the **second version** of the Anti-Corruption Policy (also updating it in consideration of the implementation of the new Anti-Corruption Guideline adopted by the Company in the same month, together with the implementation of an ISO 37001 certified CPMS).

May 2026

Acea adopts the **third version** of the Anti-Corruption Policy (mainly to update it with respect to the **new version of ISO 37001:2025**).

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Acea's internal
context

Update of the Anti-Corruption Policy

Main changes

Below is a **summary of the main drivers*** behind the changes made to the new version of Acea SpA's Anti-Corruption Policy (May 2026).

- Driver -

- Focus -

1 CONTEXT ANALYSIS

Update of the context analysis, in line with the updated analysis of the Management Systems in 2026 and the issue of **climate change** (recalled ex novo in par. 4.1 of the ISO).

2 ANTI-CORRUPTION CULTURE

Strengthening of the concept related to the **anti-corruption culture** (as provided for in the new section 5.1.3 of the ISO).

3 SITE REFERENCES AND DOCUMENT LINKS

Updating of the **references of the website and links to the various documents** on the site (in consideration of the update of the same in 2025).

4 REPORTING VIOLATIONS

Update of the "Reporting Violations" paragraph with respect to the information on company channels and to the provisions of the **Whistleblowing Policy of 10 November 2023**.



THANK YOU