



Group Environmental Policy

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1. Introduction

The Esprinet Group, as a leading European operator in the distribution of technology products and IT solutions, recognises that environmental protection, climate change mitigation and the promotion of a circular economy are pillars of its corporate strategy and business model, representing essential conditions for value creation in the medium to long term.

The Group's activities, together with the upstream and downstream value chain, contribute to the release of climate-changing emissions and have significant impacts on other environmental aspects such as air, water and soil pollution, water consumption, and the production and management of waste throughout the entire supply chain. In light of this awareness, the Group makes a structured and progressive commitment aimed at mitigating its impacts, adapting to climate change and transparently reporting its environmental performance.

The Group is committed to aligning its work with the main international and European reference frameworks, including the United Nations Sustainable Development Goals and the 2030 Agenda, the Paris Agreements, the Climate Conferences and the European Union's strategic plans and objectives for climate neutrality and environmental transition.

This Environmental Policy (hereinafter the "Policy") formalises the principles, commitments and governance and monitoring architecture through which the Group intends to prevent, manage and reduce its direct and indirect negative environmental impacts and generate positive impacts. The Policy complements the **Code of Ethics**, the **Multi-Site Corporate Policy**, the **Policy for Sustainable Value Chain Management**, the **Code of Conduct for Responsible Supply Chain Management**, the **Transition Plan** and the **Sustainability Plan**.

2. Scope of application

This Policy applies to Esprinet S.p.A. and to all fully consolidated Group companies, to each site and operating facility and to all personnel, including members of the Corporate Bodies. The principles extend, according to a criterion of proportionality and operating leverage, to strategic suppliers, business partners and key customers.

The scope of the Policy applies to the emissions and direct impacts of the Group's activities (energy consumption and consequent Scope 1 and Scope 2 emissions), to indirect emissions related to the value chain (Scope 3 emissions), including the purchase of products and services, logistics, the use and end-of-life of distributed products, as well as to the circular economy (procurement and waste).

3. Environmental commitments

3.1 Climate and decarbonisation: energy consumption and climate-changing emissions

The Group is committed to the progressive reduction of greenhouse gas emissions generated by its operations. This commitment translates into the adoption of a **Transition Plan** that sets measurable, time-bound targets for Scope 1 and Scope 2 emissions, policies for purchasing electricity from renewable sources, and the engagement of major suppliers and customers in decarbonisation

strategies to reduce greenhouse gas emissions (as defined in the **Policy for Sustainable Value Chain Management**).

These targets are pursued mainly through the following actions:

- Integration of climate targets into the governance of top management remuneration, linking the reduction of GHG emissions to the variable component of remuneration, reflecting the strategic centrality of the decarbonisation process.
- Continuous improvement of the energy efficiency of its assets (such as warehouses, logistics hubs and offices) through measures to improve the efficiency of lighting, air conditioning and heat generation systems, as well as through the ongoing monitoring of consumption to identify further opportunities for energy saving and electrification.
- Increase in the production of self-generated renewable energy through the installation and expansion of photovoltaic systems at its operating facilities.
- Continuous procurement of electricity from certified renewable sources through the purchase of Guarantees of Origin, with the aim of maintaining coverage of more than 95% of the Group's total electricity consumption, as defined in the **Sustainability Plan**.
- Gradual decarbonisation of the company fleet by replacing conventional combustion vehicles with low-emission technologies, using alternative fuels with a lower emission impact, and raising staff awareness of virtuous travel behaviour.

3.2 Pollution prevention and responsible management of water resources

The Group recognises that impacts relating to pollution and water management arise predominantly along the value chain – particularly during the extraction and processing of raw materials, the production of semiconductors and electronic components, and in logistics flows – rather than as a direct consequence of its own operations.

Through the **Code of Conduct for responsible supply chain management** and the **Policy for Sustainable Value Chain Management**, which set out the criteria for the ESG assessment and monitoring of key suppliers and business partners, Esprinet pursues transparency throughout the entire supply chain, minimising the risk of regulatory non-compliance and strengthening its integrity.

By virtue of its position in the distribution chain, the Group oversees these aspects through the **ISO 14001**-certified environmental management system, requiring its suppliers to comply with European regulations on hazardous substances and promoting compliance with the RoHS (*Restriction of Hazardous Substances*) Directive¹, which regulates the use of hazardous substances in electrical and electronic equipment, establishing specific concentration thresholds, with the aim of protecting human health and reducing environmental impact, and with the REACH (*Registration, Evaluation, Authorisation and Restriction of Chemicals*) Regulation, which governs the management of chemicals through registration, evaluation, authorisation and restriction processes, to protect human health and the environment along the entire supply chain.

3.3 Circular economy and waste management

¹ Directive 2011/65/EU (RoHS), as amended by Directive 2015/863/EU

The Group also adopts the principles of the circular economy in the management of its operations, pursuing the reduction of the use of raw materials, the progressive replacement of plastic materials with recycled and recyclable alternatives, and the promotion of the reuse and recycling of packaging materials. The aim is to consolidate an internal supply chain in which almost all the materials used for packaging are recycled, reused or come from certified sources.

The Group supports the responsible management of the end-of-life of electrical and electronic equipment through its membership of dedicated consortia and by offering collection and certified disposal services.

3.4 Enabling the ecological transition through the business model

The Group recognises that the global trend towards decarbonisation and energy transition represents a strategic opportunity consistent with its role as a technology enabler. Through its dedicated subsidiaries and the Group's brands, Esprinet distributes photovoltaic solutions, charging technologies for electric mobility, energy efficiency and smart building solutions, environmentally friendly personal mobility devices, and IT services to support the digital and ecological transition of its customers.

In this context, the Group is committed to ensuring that commercial communications relating to the environmental characteristics of the products distributed are accurate, verifiable and compliant with Legislative Decree No. 30/2026, which transposes Directive (EU) 2024/825 (the so-called "Empowering Consumers" Directive) into Italian law, thus strengthening consumer confidence and the credibility of its green initiatives².

4. Environmental governance

The implementation of this Policy is the direct responsibility of the Board of Directors and its delegates. The targets linked to environmental risks and impacts and the integration of environmental considerations into the strategic decision-making process, in line with other sustainability initiatives, are formulated and monitored by the responsible department and overseen by the Sustainability and Competitiveness Committee.

The operational oversight of environmental issues is ensured by the competent corporate functions, each responsible for implementing the actions and collecting the data pertaining to it. The sustainability function coordinates the consolidation of information and consistency with reporting requirements.

5. Reporting and monitoring

The Group monitors environmental sustainability performance through key indicators, including energy consumption, energy mix, GHG emissions by Scope, materials used for packaging and waste

² Legislative Decree n. 30/2026 transposes Directive (EU) 2024/825 of the European Parliament and of the Council, introducing stringent requirements on environmental claims and unfair commercial practices related to sustainability.

management, and reports on this in the sustainability reporting pursuant to the Integrated Annual Report.

This Policy is disclosed to all Group personnel and made available to stakeholders by publication on the corporate website and corporate intranet. The updating of this Policy is based on regulatory developments, the results of the double materiality analysis process and the continuous improvement of environmental performance.

6. Regulatory and documentary references

This Policy is part of the regulatory and value-based framework adopted by Esprinet S.p.A. and the Group, based on a coordinated set of publicly available governance policies and tools. In particular, this Policy is grounded in the Group's Code of Ethics, the Code of Conduct for Responsible Supply Chain Management, the Organisation, Management, and Control Model pursuant to Legislative Decree No. 231/2001, the Sustainability Report, the transition and sustainability plan and the Annual Integrated Report. At the international and regulatory level, the Policy is inspired by:

- Sustainable development and corporate responsibility: United Nations Sustainable Development Goals (SDGs) - 2030 Agenda; Ten Principles of the United Nations Global Compact (UNGC); OECD Guidelines for Multinational Enterprises (2011).
- International sustainability and environmental management standards: ISO 14001:2015 - Environmental Management Systems; ISO 20400:2017 - Sustainable Procurement; ISO 26000:2010 - Guide to Social Responsibility; GHG Protocol Corporate Accounting and Reporting Standard (World Resources Institute / WBCSD).
- Climate and energy transition: Paris Agreement on Climate Change (2015); Legislative Decree No. 30/2026, transposition of Directive (EU) 2024/825 of the European Parliament and of the Council (the so-called "Empowering Consumers" Directive).
- European regulations on sustainability and product safety: Directive (EU) 2022/2464 - Corporate Sustainability Reporting Directive (CSRD); Directive (EU) 2024/1760 on Corporate Sustainability Due Diligence (CSDDD); Regulation (EC) No. 1907/2006 (REACH); Directive 2011/65/EU, as amended by Directive 2015/863/EU (RoHS II); Directive 2012/19/EU (WEEE); Directive 2009/125/EC (Ecodesign); Regulation (EU) 2023/1542 on batteries; Directive (EU) 2019/1937 (Whistleblowing).

Approved by the Board of Directors of Esprinet S.p.A. on 29th June 2026

Esprinet S.p.A.

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