

# Annexes to the Consolidated Financial Statements

Companies and equity investments of Italgas S.p.A. as at 31 December 2022

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## Companies and equity investments of Italgas S.p.A. as at 31 December 2022

In compliance with the provisions of Consob communication DEM/6064293 of 28 July 2006 and of articles 38 and 39 of Italian Legislative Decree 127/1991, the list of subsidiary and related companies of Italgas S.p.A. as at 31 December 2022, as well as other relevant shareholdings, are reported below.

The companies are broken down by area of activity and are listed in alphabetical order. The name, registered office, share capital, shareholders and respective percentages of ownership are reported for each company. For fully consolidated companies, the consolidated percentage pertaining to Italgas is indicated. The measurement criterion is indicated for non-fully-consolidated subsidiaries of consolidated companies.

As at 31 December 2022, the companies of Italgas S.p.A. they are so divided:

Designation	Registered office	Currency	Share capital	Shareholders	% ownership	% consolidated pertaining to Italgas	Consolidation method or measurement criterion
<b>CONSOLIDATING COMPANY</b>							
Italgas S.p.A.	Milan	Eur	1,002,608,186	CDP Reti S.p.A.	26.01%	100.00%	full consolidation
				Snam S.p.A.	13.48%		
				Minority shareholders	60.51%		
<b>SUBSIDIARY COMPANIES</b>							
Italgas Reti S.p.A.	Turin	Eur	252,263,314	Italgas S.p.A.	100.00%	100.00%	full consolidation
Italgas Acqua S.p.A.	Milan	Eur	50,000	Italgas S.p.A.	100.00%	100.00%	full consolidation
Geoside S.p.A.	Casalecchio di Reno (BO)	Eur	57,089,254	Italgas S.p.A.	67.22%	83.82%	full consolidation
				Toscana Energia S.p.A.	32.78%		
Medea S.p.A.	Sassari	Euro	95,500,000	Italgas Reti S.p.A.	51.85%	51.85%	full consolidation
				Minority shareholders	48.15%		

Designation	Registered office	Currency	Share capital	Shareholders	% ownership	% consolidated pertaining to Italgas	Consolidation method or measurement criterion
Toscana Energia S.p.A.	Florence	Eur	146,214,387	Italgas S.p.A.	50.66%	50.66%	full consolidation
				Minority shareholders	49.34%		
Italgas Newco S.p.A.	Milan	Eur	50,000,000	Italgas S.p.A.	90.00%	90.00%	full consolidation
				Minority shareholders	10.00%		
Bludigit S.p.A.	Milan	Eur	11,000,000	Italgas S.p.A.	100.00%	100.00%	full consolidation
DEPA Infrastructure S.A.	Athens	Eur	79,709,919	Italgas Newco S.p.A.	100.00%	90.00%	full consolidation
EDA Attikis S.A.	Lykovrisi	Eur	243,811,712	DEPA Infrastructure S.A.	100.00%	90.00%	full consolidation
DEDA S.A.	Athens	Eur	78,333,710	DEPA Infrastructure S.A.	100.00%	90.00%	full consolidation
EDA Thess S.A.	Menemeni	Eur	247,127,605	DEPA Infrastructure S.A.	100.00%	90.00%	full consolidation
Immogas S.r.l.	Florence	Eur	1,718,600	Toscana Energia S.p.A.	100.00%	50.66%	full consolidation
Janagas S.r.l.	Rome	Eur	10,000	Medea S.p.A.	100.00%	51.85%	full consolidation

#### ASSOCIATED AND JOINT CONTROL COMPANIES

Designation	Registered office	Currency	Share capital	Shareholders	% ownership	Consolidation method or measurement criterion
Metano Sant'Angelo Lodigiano S.p.A. (a)	Sant'Angelo Lodigiano (LO)	Eur	200,000	Italgas S.p.A.	50.00%	shareholders' equity measurement
				Minority shareholders	50.00%	
Umbria Distribuzione Gas S.p.A. (a)	Terni	Eur	2,120,000	Italgas S.p.A.	45.00%	shareholders' equity measurement
				Minority shareholders	55.00%	
Energie Reti Gas S.r.l. (a)	Milan	Eur	11,000,000	Medea S.p.A.	49.00%	shareholders' equity measurement
				Minority shareholders	51.00%	
Gesam Reti S.p.A.	Lucca	Eur	20,626,657	Toscana Energia S.p.A.	42.96%	shareholders' equity measurement
				Minority shareholders	57.04%	
Gaxa S.p.A.	Cagliari	Eur	50,000	Italgas S.p.A.	15.56%	shareholders' equity measurement
				Minority shareholders	84.44%	
Enerpaper S.r.l.	Turin	Eur	20,156	Geoside S.p.A.	20.01%	shareholders' equity measurement
				Minority shareholders	79.99%	

(a) Company subject to joint control

OTHER COMPANIES						
Designation	Registered office	Currency	Share capital	Shareholders	% ownership	Consolidation method or measurement criterion
Reti Distribuzione S.r.l.	Ivrea (TO)	Eur	40,100,000	Italgas Reti S.p.A.	15.00%	fair value measurement
				Minority shareholders	85.00%	
Picarro Inc.	Santa Clara (USA)	Dollar		Italgas S.p.A.	6.00%	fair value measurement
				Minority shareholders	94.00%	
CHANGE IN SCOPE OF CONSOLIDATION						
Designation	Registered office	Currency	Share capital	Shareholders	% ownership	Consolidation method or measurement criterion
Immogas S.r.l.	Florence	Eur	1,718,600	Toscana Energia S.p.A.	100.00%	full consolidation
DEPA Infrastructure S.A.	Athens	Eur	79,709,919	Italgas Newco S.p.A.	100.00%	full consolidation
EDA Attikis S.A.	Lykovrisi	Eur	243,811,712	DEPA Infrastructure S.A.	100.00%	full consolidation
DEDA S.A.	Athens	Eur	78,333,710	DEPA Infrastructure S.A.	100.00%	full consolidation
EDA Thess S.A.	Menemeni	Eur	247,127,605	DEPA Infrastructure S.A.	100.00%	full consolidation
Janagas S.r.l.	Rome	Eur	10,000	Medea S.p.A.	100.00%	full consolidation
Energie Reti Gas S.r.l.	Milan	Eur	11,000,000	Medea S.p.A.	49.00%	shareholders' equity measurement
				Minority shareholders	51.00%	
Gaxa S.p.A. (*)	Cagliari	Eur	50,000	Italgas S.p.A.	15.56%	shareholders' equity measurement
				Minority shareholders	84.44%	
Valdarno S.r.l. in liquidazione (**)	Ospedaletto (PI)	Eur	5,720,000	Toscana Energia S.p.A.	30.05%	shareholders' equity measurement
				Minority shareholders	69.95%	
Fratelli Ceresa S.p.A. (***)	Turin	Eur	260,000	Geoside S.p.A.	100.00%	full consolidation

(\*) Reduction of the shareholding (from 51.85% to 15.56%) against the partial sale of the company and consequent valuation at equity.  
(\*\*) Company left the scope of consolidation following the sale of the shares owned.  
(\*\*\*) Company left the scope of consolidation following its incorporation into Geoside S.p.A..

## Fees for auditing and services other than auditing

Pursuant to art. 149-duodecies, second paragraph, of Consob resolution 11971 of 14 May 1999, and subsequent amendments, the fees for the year due to the auditing firm Deloitte & Touche S.p.A. are indicated below. for the services provided to the parent company Italgas S.p.A, its subsidiaries and jointly controlled companies.

(€ thousands)			
Type of services	Subject that provided the service	Recipient	Remuneration
Audit (*)	Parent company auditor	Parent company	270
	Parent company auditor	Subsidiaries	608
	Parent company auditor	Jointly controlled company	27
Certification services (**)	Parent company auditor	Parent company	72
	Parent company auditor	Subsidiaries	67
	Parent company auditor	Jointly controlled company	
			<b>1.044</b>

(\*) The auditing services basically include: (i) the audit of the annual financial statements; (ii) the limited audit of the annual reporting package; (iii) the limited audit of the half-yearly reporting package; (iv) the audit of the separate annual accounts pursuant to the Integrated Text on Accounting Unbundling (TIUC).

(\*\*) The certification services regard: (i) the review of the financial reporting control system; (ii) procedures performed in relation to the EMTN programme; (iii) procedures associated with the certification of investments for tariff purposes.