

INTERNAL INFORMATION SYSTEM AND WHISTLEBLOWING CHANNEL

1. INTRODUCTION

The MOLGAS ENERGY GROUP's CODE OF ETHICS includes a clear commitment not only to respect current legislation but also to the ethical principles set out therein, with our attitude being "zero tolerance" towards any type of non-compliance with legislation, regulations and regulations, the commission of crimes or against our ethical principles.

The Code of Business Conduct drawn up by GRUPO MOLGAS ENERGY in December 2016 included a Procedure for reporting alleged irregularities and fraud with a form for reporting infringements.

In February 2022, as part of the Comprehensive System for the Prevention and Management of Legal and Criminal Risks (Comprehensive Compliance Model) of MOLGAS ENERGY GROUP, a WHISTLEBLOWING CHANNEL was launched, being one of the requirements that, according to article 31 bis of the Criminal Code, the organization and management models in this area must meet.

Specifically, the 4th requirement of section 5 of the aforementioned article provides that these models "*will impose the obligation to report possible risks and non-compliance to the body in charge of monitoring the operation and observance of the prevention model*".

Therefore, in order to promote compliance with the law and the rules of conduct reflected in our Code of Ethics, it was considered essential to launch a new Whistleblowing Channel, as a means of "*imposing the obligation*" to report possible irregularities or illegal acts that occur within MOLGAS ENERGY GROUP.

The Whistleblowing Channel is, therefore, the means through which any person in the organisation or linked to it "must" report events relating to materialised risks, close to materialising or on which there are suspicions of having materialised from which civil and/or criminal liability may be derived for MOLGAS ENERGY GROUP. Its creation, as we have said, is based on the provisions of article 31 bis of the current Criminal Code, Circular 1/2016 of the Attorney General's Office on the Criminal Liability of Legal Entities and the ISO 37301 standard.



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Based on what is contained therein, MOLGAS ENERGY GROUP must implement appropriate procedures to facilitate communication channels, so that both the members of the organization and third parties communicate, in good faith and on the basis of reasonable indications, those circumstances that may involve the materialization of a legal or criminal risk for the organization, as well as breaches or weaknesses of the compliance management system.

We also recall that the possible sanction for inappropriate behaviour is not only the responsibility of the offender, but also of those who approve such behaviour and/or have knowledge of such actions and do not immediately try to correct them or communicate them to their hierarchical superiors or the manager of the Channel.

In addition to all of the above, Law 2/2023, of 20 February, regulating the protection of persons who report regulatory breaches and the fight against corruption, introduces in its article 2 a series of obligations in MOLGAS ENERGY GROUP to protect natural persons who report of:

- a) Any actions or omissions that may constitute infringements of European Union law provided that:
 - 1. They fall within the scope of the European Union acts listed in the Annex to Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 (1) on the protection of persons who report breaches of Union law, irrespective of their classification in the domestic legal order.
 - 2. affect the financial interests of the European Union as referred to in Article 325 of the Treaty on the Functioning of the European Union (TFEU) (2).
 - 3. Have an impact on the internal market, as referred to in Article 26(2) TFEU, including infringements of the European Union's rules on competition and aid granted by States, as well as infringements relating to the internal market in relation to acts infringing corporation tax rules or practices aimed at obtaining a tax advantage that undermines the object or the Purpose of the legislation applicable to corporation tax.

- b) Actions or omissions that may constitute a serious or very serious criminal or administrative offence. In any case, all serious and very serious criminal or administrative offences that involve economic damage to the Public Treasury or Social Security will be understood to be included.



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(1) Annex to Directive (EU) 2019/1937

1. Public procurement
2. Financial services, prevention of money laundering and terrorist financing
3. Product Safety and Compliance
4. Transport security
5. Environmental protection
6. Radiation protection and nuclear safety
7. Food and feed safety, animal health and animal welfare
8. Public health
9. Consumer protection
10. Protection of privacy and personal data, and security of networks and information systems

(2) Article 325 TFEU

1. Fraud
2. Fight against corruption
3. Any other illegal activity involving Union funds

Article 4 of Law 2/2023 establishes that the INTERNAL INFORMATION SYSTEM is the preferred channel for reporting the aforementioned actions or omissions, provided that the infringement can be effectively dealt with and if the complainant considers that there is no risk of retaliation. And this same article tells us that legal entities bound by the legal provisions of Title II of Law 2/2023, as is the case of MOLGAS ENERGY GROUP (a private sector legal entity that has 50 or more workers hired), will have an INTERNAL INFORMATION SYSTEM under the terms established in the aforementioned Law 2/2023.

In addition, Article 5, paragraph 2, letter d) of Law 2/2023 establishes that the INTERNAL INFORMATION SYSTEM must integrate the different internal information channels that may be established within the entity, MOLGAS ENERGY GROUP understanding as such the already existing COMPLAINTS CHANNEL.

Furthermore, according to point 8.3 of ISO 37301, the organization must establish, implement and maintain a process to encourage reporting (if there are reasonable grounds to believe that the information is true) about attempted violations, alleged or actual violations of the policy or compliance obligations. This process is visible and accessible to the entire organization, treating reports confidentially, accepting anonymous reports,



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protecting those who make the reports from retaliation, and allowing staff to receive advice. All these precepts are contemplated in this Document.

And point 8.4 of ISO 37301 urges us to develop, establish, implement and maintain processes to assess, evaluate, investigate and close reports on alleged or actual cases of non-compliance with Compliance. These processes must ensure that decision-making is fair and impartial, with investigation processes being carried out independently and without any conflict of interest on the part of the competent personnel. The organization must use the results of the investigations to improve the Compliance Management System and must report regularly on the amounts and results of the investigations to the governing body and senior management, keeping the documented information about the investigation. All these precepts are contemplated in this Document.

Thus, we establish a new procedure that contemplates what has already been stipulated in this regard and the new requirements that are articulated in the aforementioned Law 2/2023, giving rise to this Document called INTERNAL INFORMATION SYSTEM AND WHISTLEBLOWING CHANNEL.

2. BASIC PRINCIPLES

The INTERNAL INFORMATION SYSTEM AND WHISTLEBLOWING CHANNEL of MOLGAS ENERGY GROUP must:

- a) To allow natural and legal persons included in the personal scope of application to communicate information on the infringements provided for in Article 2 of Law 2/2023. Likewise, MOLGAS ENERGY GROUP, by virtue of article 31 bis of the Criminal Code, establishes that, through the INTERNAL INFORMATION SYSTEM AND COMPLAINTS CHANNEL of MOLGAS GROUP, breaches of legislation, regulations and regulations affecting MOLGAS GROUP, breaches of its ETHICAL CODE and commission of crimes within it are reported.
- b) Be designed, established and managed securely, guaranteeing the confidentiality of the informant, of any third party mentioned in the communication and of the actions carried out in the management and processing, as well as the protection of personal data, preventing access to unauthorized personnel.
- c) Allow the submission of communications in writing or orally, or both.
- d) Integrate the different internal information channels that may be established within the entity.



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- e) Ensure that the communications submitted can be dealt with effectively within the corresponding entity or body so that the first to know of the possible irregularity is the entity or body itself.
- f) Be independent and appear differentiated from the internal systems of other entities or bodies, without prejudice to the fact that entities with between 50 and 249 workers may share it.
- g) Have a person in charge of the system, according to Article 8 of Law 2/2023.
- h) Have a policy or strategy that enunciates the general principles of the same and that is duly publicized within the entity or agency.
- i) Have a procedure for managing the information received.
- j) Establish the guarantees for the protection of whistleblowers within the scope of the entity or body itself, respecting, in all cases, the provisions of Article 9 of Law 2/2023.

In addition, and in accordance with the provisions of Article 31 bis of the Criminal Code, the INTERNAL INFORMATION SYSTEM AND WHISTLEBLOWING CHANNEL of MOLGAS ENERGY GROUP must:

- a) To provide advice to those who raise doubts or concerns.
- b) Inform and train all employees about the existence and purpose of the INFORMATION SYSTEM AND WHISTLEBLOWING CHANNEL and about its operation.
- c) Guarantee that the person reported will be aware of the existence of the complaint or complaint that may have been filed against him or her and will have mechanisms for his or her defense.
- d) Permanently evaluate the operation of the whistleblowing system itself, detecting possible deficiencies related to the perception of the whistleblowing channel by the employees themselves, with the non-correlation of the results or reports resulting from the investigations with the company's needs in terms of *compliance* and with the existence of security breaches or information leaks, due to errors in the design of the database itself and/or attribution of responsibilities and insufficient powers for the investigation and resolution of complaints in an effective manner.



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According to Article 7 of Law 2/2023, the INFORMATION SYSTEM AND WHISTLEBLOWING CHANNEL must allow communications to be made in writing or verbally or both. In writing, by post or through any electronic means enabled for this purpose. Verbally, by telephone, through a voice messaging system and, at the request of the informant, through a face-to-face meeting within a maximum period of seven days.

Where appropriate, the informant will be informed that the communication will be recorded and will be informed of the processing of their data, in accordance with Regulation (EU) 2016/670 of the European Parliament and of the Council, of 27 April 2016. Informants shall also be informed about the external channels of information to competent authorities and, where appropriate, to the institutions, bodies, offices or agencies of the European Union.

3. MANAGEMENT OF THE INTERNAL INFORMATION SYSTEM AND WHISTLEBLOWING CHANNEL

Based on the provisions of Article 6 of Law 2/2023, the receipt of information and/or complaints is considered to be MANAGEMENT OF THE INTERNAL INFORMATION SYSTEM AND COMPLAINTS CHANNEL.

The administrative and governing body of MOLGAS ENERGY GROUP has decided that the person responsible for the MANAGEMENT OF THE INTERNAL INFORMATION SYSTEM AND WHISTLEBLOWING CHANNEL will be the SUPERVISORY AND CONTROL BODY of the Compliance Model (collegiate body), delegating to the member of the same Mr. Javier Romeo Montes the powers of MANAGEMENT OF THE INTERNAL INFORMATION SYSTEM AND WHISTLEBLOWING CHANNEL.

The appointment of the SUPERVISORY AND CONTROL BODY of the Compliance Model as responsible for the MANAGEMENT OF THE INTERNAL INFORMATION SYSTEM AND WHISTLEBLOWING CHANNEL and the delegation of management powers to Mr. Javier Romeo Montes, will be notified to the Independent Authority for the Protection of Whistleblowers (AAI) or, where appropriate, to the competent regional substantive authorities.



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For the MANAGEMENT OF THE INTERNAL INFORMATION SYSTEM AND WHISTLEBLOWING CHANNEL, the SUPERVISORY AND CONTROL BODY of the Compliance Model, responsible for it, as well as the aforementioned delegated natural person, will have the advice and support of HABEAS CORPORATE COMPLIANCE, S.L., an external consultant specialized in this matter.

In the event that the person reported or reported is a member of the Supervisory Body, this member will be excluded from the entire process of processing, admission, investigation and resolution, with the exception of what derives from the treatment of the person being reported as a complainant, as contained herein.

4. USERS OF THE INTERNAL INFORMATION SYSTEM AND WHISTLEBLOWING CHANNEL

The INTERNAL INFORMATION SYSTEM AND WHISTLEBLOWING CHANNEL is an instrument that can be used by employees of MOLGAS ENERGY GROUP, self-employed workers, shareholders or partners, and persons who are part of the administrative, management and supervisory body of MOLGAS ENERGY GROUP, including non-executive members, and any person working for or under the supervision and direction of contractors, subcontractors and suppliers.

It may also be used by whistleblowers who communicate or publicly disclose information on violations obtained in the context of an employment or statutory relationship that has already ended, volunteers, trainees, trainees, regardless of whether they receive remuneration or not, as well as those whose employment relationship has not yet begun, in cases where the information on violations has been obtained during the selection process or in the course of the pre-contractual negotiation.

5. PROCEDURE FOR MANAGING INFORMATION AND COMPLAINTS

The procedure for making a communication consists of the following steps:

1	Information and/or Complaint
2	Media
3	Admission
4	Research
5	Resolution



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1 Information and/or Complaint

The communication of information and/or complaint will be made in writing or verbally or in both ways, by name or anonymously, as indicated in point 2 below.

On the MOLGAS ENERGY GROUP website, on the home page, this Document INTERNAL INFORMATION SYSTEM AND COMPLAINTS CHANNEL and the Forms to facilitate the preparation of written information and/or complaint, whether nominative or anonymous, are presented.

INFORMATION AND/OR NOMINATIVE COMPLAINT

In the case of nominative information and/or complaints, in order to be admitted for processing, whether written or verbal, they must have the following data:

<i>Data necessary for the admission of a Nominative Information and/or Complaint</i>	
1	Data of the informant and/or complainant: Name and surname, ID, address, telephone number and email.
2	Statement of the facts reported and/or reported in the most detailed way possible.
3	The manner in which the facts that are reported and/or reported were known.
4	Person or Entity to whom the information and/or complaint is involved, indicating, in the case of a natural person, as much data as possible to allow their individualization (name and surname, position, area of the company, etc.).



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5	Indication of possible witnesses who have witnessed the reported and/or reported events or who have background information about them.
6	Any other information that may be useful in the evaluation, investigation and final resolution of the facts reported and/or reported.
7	Any documentation that proves the information and/or complaint.

ANONYMOUS INFORMATION AND/OR REPORTING

In the case of anonymous information and/or complaints, in order to be admitted for processing, whether written or verbal, they must have the following data:

<i>Data necessary for the admission of an Information and/or Anonymous Complaint</i>	
1	Statement of the facts reported and/or reported in the most detailed way possible.
2	The manner in which the facts that are reported and/or reported were known.
3	Person or Entity to whom the information and/or complaint is involved, indicating, in the case of a natural person, as much data as possible to allow their individualization (name and surname, position, area of the company, etc.).
4	Indication of possible witnesses who have witnessed the reported and/or reported events or who have background information about them.
5	Any other information that may be useful in the evaluation, investigation and final resolution of the facts reported and/or reported.
6	Any documentation that proves the information and/or complaint.



In writing	Postal mail
	HABEAS CORPORATE COMPLIANCE, S.L. Castelló, 24, staircase 2, 4º right 28001 MADRID
	Email address
	denuncias@habeascc.es
Verbally	Telephone/Voice Messaging System
	+34 91 413 52 22
	Request for face-to-face meeting
	+34 667 796 796

Verbal communications should be documented, with the consent of the reporter and/or complainant, by a recording of the conversation in a secure, durable and accessible format or through a complete and accurate transcription of the conversation by the staff responsible for processing it.

When making the communication, the informant and/or whistleblower may indicate an address, email or safe place for the purpose of receiving notifications.

3 Admission

Once an information/complaint has been received, it will be registered, opening a file and identifying it by a reference, guaranteeing compliance with the provisions of the regulations on the protection of personal data.



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It will be possible to:

- Reject the information and/or complaint and, therefore, proceed to archive it, either because it does not comply with the formal requirements set out above, or because the information and/or conduct reported does not show indications of being the subject of information on any actions or omissions that may constitute infringements of European Union law, as contemplated for this purpose in Law 2/2023, on actions or omissions that may constitute a serious or very serious criminal or administrative offence, on acts contrary to current legislation or on the ethical principles of MOLGAS ENERGY GROUP.
- Require the informant and/or complainant to correct the formal defects or clarify the information transmitted or provide additional documentation that accredits the information and/or complaint within a maximum period of 15 days. If the aforementioned period has elapsed without the correction of the defects indicated, the communication will be archived.
- Admit the information and/or complaint for processing, as it complies with the formal requirements and collects indications that the information and/or complaint is contrary to the law or the ethical principles of MOLGAS ENERGY GROUP.

In any case, an acknowledgement of receipt shall be sent to the informant and/or complainant within seven calendar days of receipt, unless this may jeopardise the confidentiality of the communication.

4

Research

Once the information and/or complaint has been admitted, the Supervisory and Control Body is responsible for carrying out the investigation, with absolute guarantees of confidentiality.



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Throughout the hearing, the presumption of innocence of the person about whom the information and/or complaint has been issued (a basic principle of the Spanish legal system) will be respected.

The maximum period for responding to the investigation proceedings may not exceed three months from the receipt of the communication, except in cases of special complexity that require an extension of the period, in which case, it may be extended to a maximum of three additional months.

The procedure is initiated by notifying the interested parties in writing of the agreement to initiate the investigation procedure.

The person affected by the information and/or complaint will be informed of the actions or omissions or breaches or crimes attributed to him or her and will have the right to be heard at any time.

As required by the Spanish Data Protection Agency, you will be notified in writing about:

- Who manages the investigation of the information and/or complaint.
- The facts of which he is accused.
- The departments and services within MOLGAS ENERGY GROUP that could be involved in the investigation.
- How to exercise your rights.

Then, a hearing will be held for all those affected and witnesses, which will be held privately. At the hearing with the person concerned, he or she will be informed of the facts of which he or she is accused and of the possible consequences of the same, in the event that their veracity is proven. In addition, you will be asked for your version of the facts and will be allowed to provide the evidence and/or witnesses you deem appropriate.



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In any case, the provisions on the protection of personal data will be fully respected.

Likewise, when the facts could constitute an offence, the information shall be sent to the Public Prosecutor's Office immediately. In the event that the facts affect the interests of the European Union, they will be referred to the European Public Prosecutor's Office.

5 Resolution

The investigating body will have 30 days, after the end of the investigation process, to formulate its proposal for a resolution, which it will send in writing to the parties so that, within seven days, they can formulate the allegations they deem appropriate.

After this period, the resolution will be final and will be communicated again to the interested parties.

The resolution can be in two directions:

1. Dismissing the information and/or complaint. In this case, the informant and/or complainant will be notified in writing, with a brief detailed explanation of the reasons for this decision.
2. Estimating the information and/or complaint. This estimate implies a breach of law or the company's Code of Ethics and must be brought to the attention of the Human Resources Department or the person who performs these functions, so that they can apply the appropriate disciplinary measures (included in the company's disciplinary regime and ranging from a warning to disciplinary dismissal) and, of course, communication to the authorities if necessary.

We would like to remind you once again that all persons involved in possible investigation proceedings are obliged to maintain due confidentiality and to keep secret the data and information to which they have had access.



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The data will be cancelled within a maximum period of two months after the end of the investigations, if the facts have not been proven. In the event of bringing an action, the data will be kept for as long as necessary for the exercise by MOLGAS GROUP of its rights.

6. REGISTRATION OF INFORMATION AND/OR COMPLAINTS

THE COMPANY has a LOGBOOK of the information and/or complaints received and the internal investigations to which they have given rise, guaranteeing, in all cases, the confidentiality requirements. It is managed and guarded by the SUPERVISORY AND CONTROL BODY of the Compliance Model.

This REGISTER-BOOK will not be public and only at the reasoned request of the competent Judicial Authority, by means of an order, and within the framework of a judicial procedure and under the protection of the latter, may the content of the same be accessed, in whole or in part.

7. PROTECTION OF PERSONAL DATA

This procedure guarantees the exercise of the rights established in Organic Law 3/2018 (Protection of Personal Data and guarantee of digital rights), in the European Regulation on the Protection of Natural Persons, with regard to the processing of personal data, and in the additional regulations in force on the matter, both in terms of the information that must be provided in the different communications, and in terms of specific information regarding the processing of data and the possible exercise by the affected party of their rights.

In any case, the full content of Title VI Protection of Personal Data, Articles 29 to 34, both inclusive, of Law 2/2023 is applicable.

8. PROTECTION MEASURES

Persons who report or disclose infringements provided for in section 9a1 of this document (Article 2 of Law 2/2023), will be entitled to protection provided that the following circumstances are met:



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- a) They have reasonable grounds to believe that the information referred to is true at the time of communication or disclosure, even if they do not provide conclusive evidence, and that the aforementioned information falls within the scope of Law 2/2023.
- b) The communication or disclosure has been made in accordance with the requirements set out in Law 2/2023.

Acts constituting retaliation, including threats and attempts at retaliation, against persons who provide a communication and/or complaint are expressly prohibited, as established in Article 36 of Law 2/2023.

Likewise, the content of Articles 37, 38, 39 and 40 of Law 2/2023 will be taken into account, regarding Support Measures and Protection Measures against retaliation by whistleblowers and/or whistleblowers, as well as regarding the Measures for the Protection of affected persons and the Cases of exemption and mitigation of the sanction.

9. EXTERNAL INFORMATION CHANNEL OF THE INDEPENDENT WHISTLEBLOWER PROTECTION AUTHORITY (A.A.I.)

Article 42 of Law 2/2023 establishes the creation of the Independent Authority for the Protection of Whistleblowers (AAI). One of the functions of the Independent Authority for the Protection of Whistleblowers, established in Article 43 of the aforementioned Law, is the Management of the External Communications Channel, regulated in Title III of Law 2/2023.

Based on this, any natural person referred to in section 9a.4 may report to the corresponding authorities or regional bodies or to the A.A.I., through the EXTERNAL INFORMATION CHANNEL OF THE INDEPENDENT WHISTLEBLOWER PROTECTION AUTHORITY (A.A.I.), of the commission of any actions or omissions included in the scope of Law 2/2023, either directly or with prior communication through the INTERNAL INFORMATION SYSTEM AND COMPLAINTS CHANNEL.

The A.A.I. will establish the procedure for receiving information, procedures for its admissions, instruction and completion of the proceedings, based on what is regulated, as we have said, in Title III of Law 2/2023.



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Information through the EXTERNAL INFORMATION CHANNEL can be carried out anonymously. The information may be made in writing, by post or through any electronic means enabled for this purpose, addressed to the External Information Channel of the A.A.I., or verbally, by telephone or through voice messaging. At the request of the informant, it may also be presented through a face-to-face meeting.

10. APPROVAL

This Procedure that regulates the INTERNAL INFORMATION SYSTEM AND WHISTLEBLOWING CHANNEL of MOLGAS ENERGY GROUP has been approved by its Administration and Governance Body.



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