

# **Ethical Channel Management and Investigations Policy**

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18 July 2023



**Prepared by**

[Pending]

**Type of document**

Policy

**Versión**

V.01

**Date**

[18/07/2023]

**Approved by**

Board of Directors

**Target**

Establish the mechanism for receiving and managing all communications received in the Enagás Renewable Ethical Channel and ensure compliance with applicable legislation in this area.

**Changes from the previous version**

N/A

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## 1.Introduction

Enagás Renovable S.A. and the subsidiaries under its control (collectively referred to as "Enagás Renovable" or the "Company") are committed to the highest international standards, norms and best practices of corporate governance, business staff and strict compliance with all applicable laws, rules and regulations.

For this reason, the Company has established this Ethical Channel Management and Investigations Policy (hereinafter, also the "Policy"), which constitutes the guidelines for handling communications made by directors, administrators, officers and employees (hereinafter, the "Personnel") or suppliers, clients, agents, intermediaries, subcontractors or similar (hereinafter, collectively, "Third Parties") through the Ethical Channel, regarding any query or report of improper or irregular conduct or conduct contrary to the Code of Conduct, Compliance policies or the regulations applicable to Enagás Renovable.

This Policy is based on the inherent duty of information and collaboration of the Company's Personnel and Third Parties in the event of any alleged incident, breach of current legislation or irregularity, for which Enagás Renovable makes the Ethical Channel available to all of them, where they can report their complaints securely, confidentially and even voluntarily anonymously.

This Policy expressly establishes how to handle such queries or complaints received and, specifically, how Enagás Renovable should deal with information relating to the alleged commission of a crime, guaranteeing collaboration with the competent authorities of the event under investigation, reparation of the damage caused, as well as all applicable rights and guarantees for the protection of the complainant and the accused that apply to all Personnel and Third Parties with whom the Company has dealings.

## 2.Scope

This Policy applies to and is binding on all Personnel and Third Parties associated with the Company, regardless of where they are located or where they provide their services.

This Policy and the internal controls set out in it are designed to prevent breaches of the legislation on Whistleblowing and Investigations Channel Management, avoid irregular conduct and enable Enagás Renovable to respond promptly and effectively to any information required about its behaviour.

## 3. Preliminary Considerations

### 3.1. Ethical Channel

Enagás Renovable has set up an Ethical Channel, available in all its corporate languages (English and Spanish), on its Intranet and website, so that all Personnel and Third Parties can access it and report any actual or suspected unlawful or unethical behaviour, as well as breaches of the Code, Compliance Policies, laws or any other internal regulations or specific Company policy.

All Enagás Renovable Personnel are obliged to immediately report any known or suspected unethical conduct or breaches of the Code, Compliance Policies or regulations applicable to the Company. Failure to comply with this reporting obligation could result in disciplinary action or sanctions by the Company.

The ways to access the Ethical Channel are as follows:

- From the Enagás Renovable website.
- E-mail: [canaletico@enagasrenovable.es](mailto:canaletico@enagasrenovable.es)

The principles governing our Ethical Channel are as follows:

- **Secure and Confidential:** The Ethical Channel guarantees security and confidentiality to all reporting users and all persons under investigation. In addition, Personnel and Third Parties may submit communications anonymously if they wish to do so. All information received through the Ethical Channel will be fully and objectively investigated, regardless of whether it is received anonymously or not. However, you are welcome to provide contact details to facilitate the investigation, provide further information or relevant evidence. We guarantee that your identity will be kept confidential.
- **Good faith and Non-retaliation:** No retaliation or action will be taken against any member of Personnel or Third Party who has made a report based on a reasonable good faith belief that a member of personnel or any of our Third Parties has engaged in unethical conduct or has breached the Code, Compliance Policies, the Law or any other internal regulation or specific Enagás Renovable policy. Enagás Renovable reserves the right to take disciplinary action against any person who knowingly provides false information or makes false accusations.

The process for determining whether a possible breach has occurred shall be conducted promptly and confidentially, taking into account the presumption of innocence.

### **3.2. Compliance Officer**

The Compliance Officer is the permanent body responsible for executing the actions to be taken when there are indications of any alleged criminal act that may have criminal or any other type of consequences for Enagás Renovable.

Likewise, the Compliance Officer is empowered to inform the Board of Directors of any alleged criminal offences, whenever he/she deems it necessary and, in any case, whenever they could seriously affect the reputation of Enagás Renovable or its corporate interests. Similarly, if the reputation of Enagás Renovable or of any of the members of the Board of Directors could be affected, the Secretary of the Board shall be informed in order to ensure that the situation is dealt with appropriately.

The Compliance Officer may also be informed of cases in which the Spanish Public Prosecutor's Office or competent prosecuting authority notifies Enagás Renovable of the existence of an investigation or criminal proceedings already underway, as well as those cases in which detection has occurred through internal mechanisms such as the Enagás Renovable Ethical Channel.

## **4. Communications Management Procedure**

### **4.1. Receipt of complaints**

The Compliance Officer will be in charge of receiving reports of alleged irregularities, as well as communications of queries made through the Ethical Channel or by any other means.

In this regard, the complainant will be acknowledged within a maximum period of 7 days from receipt of the communication, and the status of the file will be changed from "Received" to "Preliminary Analysis".

At this very moment, it must be identified whether the Compliance Officer may be involved in a conflict of interest with the reported facts or the parties involved. In fact, in the hypothetical case that the person who committed the alleged irregularity is part of the team in charge of the investigation, he/she will be immediately recused and the Board of Directors will be informed.

In such cases, the complainant may address the communication directly to the Chairman of the Board of Directors of Enagás Renovable, by sending it by post to the Company's address and for the attention of the latter.

## 4.2. Preliminary Analysis

The Compliance Officer will draw up a brief initial report with an assessment of the information available on the irregularity or alleged criminal act in question or, where appropriate, on the possible problems in obtaining information. This report will be of a reserved and confidential nature and will be governed by the provisions of current data protection regulations.

Likewise, the Compliance Officer shall have the power to adopt the necessary measures to preliminarily ensure the veracity of the facts and to request the complainant, whenever possible to identify him/her, the allegations or provision of evidence that he/she considers appropriate to facilitate the subsequent investigation and the clarification of the facts.

In any case, a minimum number of formalities or conditions must be fulfilled for a complaint to be admitted for processing and to move on to the Study/Investigation phase:

- The communication must contain all the details of the accused and, as far as possible, mention witnesses. If these details cannot be provided because they are not known, any other information that may enable the investigation or investigation phase to find out should be indicated as precisely as possible.
- The communication shall contain in detail all those events and details that are relevant to the clarification of the facts pursued, providing evidence and proof of the facts whenever possible.
- The facts reported must be serious.
- The complainant must be available to Enagás Renovable to cooperate in any way necessary in relation to the investigation. Refusal to cooperate or to provide further information may be grounds for closing and closing the file.

In the event of any of the situations detailed above, or if it is considered that there is insufficient data to be able to carry out an investigation, or if it is considered that the facts are not serious or there is insufficient evidence of veracity, the file will be considered "Closed", issuing the corresponding report and informing the complainant by e-mail. Otherwise, the status of the file will be changed from "Preliminary Analysis" to "Study" and the corresponding investigation will be opened, notifying the complainant by e-mail.

## 4.3. Corporate Investigations

The internal investigation of the complaint in order to verify or dismiss the suspicions of irregularities committed shall be conducted by the Compliance Officer, who shall report his or her actions, whenever deemed necessary, to the Board of Directors, with the necessary internal and external advice.

Depending on the specific circumstances of the case, such as the convenience of greater objectivity and impartiality of the investigation, the Compliance Officer may decide to outsource it to experts in the field. In these cases, the Compliance Officer will determine the period within which the investigation must be carried out, which may only be extended with the authorisation of the body itself, and the objectives of the investigation.

Likewise, the Compliance Officer shall be informed at all times of the progress, achievement of objectives and progress of the investigation and shall take particular account of the supervision of aspects such as the availability of the necessary resources for the same, as well as access to all the documentation and information necessary for the investigation through access to Enagás Renovable's premises and the use of all legally valid means, including, among others: interviews, the examination of documentation of any type and on any medium, the recovery and analysis of information contained on computer media through the use of computer tools that preserve the integrity of the evidence and the possibility of providing it as evidence in criminal proceedings, etcetera.

On another matter, at his or her own initiative or at the request of the person in charge of the investigation, the Compliance Officer may agree directly or urge the competent areas to adopt the necessary precautionary measures to avoid any negative consequences for Enagás Renovable or to protect the Personnel or Third Parties affected by the investigation.

Once the investigation, whether internal or external, has been completed, a report shall be drawn up with its conclusions and with specific proposals for action. The report must contain, in all cases, a detailed account of the facts, the actions carried out in order to clarify them and an assessment of the evidence and clues obtained.

#### 4.4. Proceedings following the termination of the investigation

The report concluding the investigation will be the basis on which the Compliance Officer will decide on the following actions, and the Compliance Officer, together with the Board of Directors, if deemed necessary, will be the only body competent to adopt decisions based on the results obtained through the investigation.

- **Action A: File closed.**

Once the report has been submitted, the Compliance Officer must assess within a maximum period of 10 days, which may exceptionally be extended upon justification due to the complexity or special characteristics of the case, whether the investigation does not provide information that requires further action by Enagás Renovable, as there is insufficient evidence of the alleged commission of a criminal offence, or in any case there are facts that, due to their lack of relevance, should not lead to further action. In this case, the file shall be archived together with all the documentation generated and the status "Closed" shall be indicated for the purposes of informing the complainant.



The maximum time limit for closing the file is 3 months from the date of acknowledgement of receipt, which may be extended by a further 3 months, with written justification, if the complexity of the file so requires.

- **Action B: If indications of criminal acts are detected**

In the event that there are indications that an alleged criminal act has been committed or the matter is particularly serious, even if it does not have a criminal connotation, putting Enagás Renovable's reputation at risk, the Compliance Officer, as the sole body responsible for designing and drawing up all Enagás Renovable's actions as a centralised response to the detection of the alleged act, shall urge those responsible to take the decisions they consider appropriate and opportune in each specific case, shall urge those responsible to take the decisions they deem appropriate and opportune in each specific case, informing the Board of Directors of such decisions in a timely manner (disciplinary dismissals, lawsuits/complaints to the courts, etc.), and shall inform the Board of Directors of such decisions (disciplinary dismissals, lawsuits/complaints to the courts, etc.).

The maximum time limit for taking measures is 3 months from the date of acknowledgement of receipt, which may be extended by a further 3 months, if justified and in writing, if the complexity of the case so requires.

## **5. Broadcasting**

As part of Enagás Renovable's ongoing commitment to compliance, all employees must receive and review a copy of this Policy, as well as, where appropriate, subsequent versions of this Policy.

### **5.1. Other communication channels**

Enagás Renovable has made several communication channels available to receive any queries, concerns or complaints from Personnel:

- **Compliance Officer:** If you have any doubts about any policy, procedure, or their application, you can contact the Compliance Officer directly. To get in touch, you can use the following e-mail address: [eticaycompliance@enagasrenovable.es](mailto:eticaycompliance@enagasrenovable.es)