

COMPLIANCE POLICY (REGULATORY AND CRIME PREVENTION) AND INTERNAL INFORMATION SYSTEM POLICY

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1 INTRODUCTION

NORTEGAS' will to fully, solidly and exhaustively comply with any legal obligation has led the Company to develop organisational measures, technical means, personal resources and internal controls to guarantee compliance with the applicable regulations and requirements.

In this context, **NORTEGAS** approves this COMPLIANCE POLICY (REGULATORY AND CRIME PREVENTION) AND INTERNAL INFORMATION SYSTEM (the "**Policy**") in order to provide an internal reference framework for the "**Regulatory Compliance and Crime Prevention System**", the purpose of which is to prevent, manage and mitigate the risk of irregular conduct and illegal or unlawful acts within the organisation, as well as to provide a reference framework for the **Internal Reporting System** as a channel for reporting or informing on possible irregular conduct or potential illegal or unlawful acts.

2 SCOPE AND APPLICATION OF THE POLICY

This Policy establishes the principles and guidelines to guarantee **NORTEGAS**:

- (i) compliance with all obligations and requirements contained in applicable laws, regulations and policies (including where internal or voluntary),
- (ii) the prevention, detection and, as far as possible, eradication of all behaviour or conduct that could be considered criminal offences.
- (iii) the protection of persons who, within the framework of an employment or professional relationship, report breaches of the law through the Internal Information System.

This Policy applies to the Nortegas Group (comprising Nortegas Energía Grupo, S.L.U. and its subsidiaries, provided that Nortegas Energía Grupo, S.L.U. owns, directly or indirectly, at least 50% of the share capital) and, in particular, to all lines of business and in all geographical areas in which it operates.

3 PRINCIPLES, VALUES AND COMMITMENTS

This Policy demonstrates the intention and determination of the Board of Directors of **NORTEGAS** to promote and guarantee a true Culture of Integrity and Regulatory Compliance within the organisation and to provide the necessary control and support to comply with all applicable legal obligations, requirements and responsibilities; likewise, this Policy reflects the firm, definitive and unconditional commitment of the Board of Directors of **NORTEGAS** to prevent and detect criminal acts and infractions and to punish those responsible, establishing the Internal Reporting System as a channel for communicating complaints or information of possible irregular conduct or potential illegal or unlawful acts.

Furthermore, this Policy is an appropriate tool to (i) require ethical behaviour from all persons working in or for **NORTEGAS**, (ii) preserve the reputation of **NORTEGAS**, (iii) eliminate conflicts of interest, and (iv) avoid the destruction of value for shareholders and investors.

NORTEGAS expects any corporate or individual behaviour to conform to this Policy and is committed to creating an environment of responsibility through:

- The development and adoption a Regulatory Compliance System and a regulatory framework for Compliance and Crime Prevention that allows for its effective implementation, promoting its continuous review, updating and improvement, and ensuring its sustainability, suitability and effectiveness.
- The establishment of an Internal Information System as a channel for reporting or denouncing acts, conduct or behaviour that may involve non-compliance, violations or infringements in the area of Regulatory Compliance and/or Crime Prevention.
- Promoting a culture of integrity and respect for compliance and ethical rules and standards, taking into account not only the interests and reputation of **NORTEGAS**, but also the needs and expectations of its stakeholders.
- Helping to create a true Culture of Integrity and Compliance at **NORTEGAS** through, among others, the conduct of its directors and members of senior management, leading by example, responding quickly to risks or breaches of ethical standards or rules.

- The application of a zero tolerance approach to all behaviour or conduct that may involve breaches of applicable regulations or internal policies and procedures for Regulatory Compliance and Crime Prevention, implementing and supervising controls and preventive measures to avoid and detect acts, conduct or behaviour of non-compliance and, as far as possible, eradicating all behaviour or conduct that may be considered a crime or criminal offence and adopting disciplinary, corrective or sanctioning measures when necessary.
- Informing all managers, staff members and third parties about the Regulatory Compliance and Crime Prevention System, about the Internal Information System and promoting training programmes, so that everyone knows, understands and accepts the rules and obligations necessary in their activity when acting for, representing or interacting with **NORTEGAS**.
- The monitoring of the implementation of controls and preventive measures and the establishment of a disciplinary regime.

4 REGULATORY COMPLIANCE AND CRIME PREVENTION SYSTEM

The Company has a Compliance System that integrates all the rules, formal procedures and material actions aimed at ensuring that the Company acts in accordance with ethical principles, legality and internal regulations, contributing to the full realisation of the Purpose and Values of the Nortegas Group and the social interest, as well as preventing, managing and mitigating the risk of breaches of regulations and ethics that may be committed by directors, employees or suppliers within the organisation.

The Company's Ethics Committee oversees the implementation and effectiveness of its Compliance System, without prejudice to the responsibilities of other bodies and divisions of the Company.

The fundamental elements of the Company's Compliance System are, on the one hand, its crime prevention programme and, on the other, the Company's internal information system, comprising, among others, different channels suitable for reporting possible irregular conduct or potential unlawful acts or acts contrary to the law or the Nortegas Regulatory System in the terms indicated in section 6.1.

All persons within **NORTEGAS** must comply with all obligations and requirements contained in all applicable laws, rules, policies and ethical standards.

Any breach of this Policy, as well as the breach of any procedure or obligation related to the Regulatory Compliance and Crime Prevention System, will be considered a serious or, where appropriate, very serious offence and will automatically trigger the application of the **NORTEGAS** disciplinary system.

All members of **NORTEGAS** are obliged to know and understand this Policy. Ignorance of this Policy or of any procedure or obligation related to the Regulatory Compliance and Crime Prevention System does not exempt from responsibility for its compliance.

5 CRIME PREVENTION PROGRAMME

With regard to the basic principle relating to the identification and assessment of risks associated with irregular conduct and unlawful acts or acts contrary to the law or the internal regulatory system, the Company has implemented a specific and effective programme for the prevention of the commission of crimes, understood as a set of measures aimed at preventing and mitigating the risk of potential crimes being committed and detecting and reacting to their commission.

The purpose of the programme is:

- (i) strengthening the commitment to combat crime, in particular corruption in any of its manifestations and fraud; and
- (ii) guarantee to third parties and before judicial and administrative bodies that the Company and the other companies of the Group effectively fulfil their duties of supervision, vigilance and control of their activity by establishing suitable measures to prevent crimes - or to significantly reduce the risk of their commission - and that, therefore, the aforementioned companies exercise due control over the members of their management bodies, their professionals and other legally required dependents, including in this control the supervision of potential situations of criminal risk that may arise in the sphere of their activity, even when it is not possible to attribute this to a specific individual.

The Company's Ethics Committee is responsible for the implementation, development, updating and compliance with the Group's crime prevention programme, without prejudice to the powers and responsibilities of other bodies and divisions of the Company.

In addition, the Company's Ethics Committee shall periodically evaluate compliance with and the effectiveness of the programme for the prevention of the commission of crimes and shall assess the advisability of its modification and updating, whenever circumstances so require.

6 INTERNAL REPORTING AND WHISTLEBLOWER PROTECTION SYSTEM :

NORTEGAS has implemented an internal information system in accordance with the applicable regulations, to detect and prevent irregularities, making it possible denounce or report improper or illegal acts, non-compliance and any behaviour contrary to current legislation and/or internal regulations through the Ethics Channel.

The internal information system is designed to guarantee: (i) the confidentiality of the identity of the informant and of any third party mentioned in the complaint or information, and of the actions carried out in the management and processing thereof, as well as the protection of personal data, preventing access to the content of the investigation by unauthorised personnel; and (ii) that the complaints or information submitted can be dealt with effectively within the Company.

The Internal Information System includes this Policy and the Ethics Channel as a channel for receiving information, with the Ethics Committee being responsible for the Internal Information System, without prejudice to the delegation of its functions to its Chairman.

6.1 CANAL OF ETHICS

The Company establishes for employees (including persons with an employment or statutory relationship that has ended, volunteers, trainees or workers in training periods), customers, suppliers, contractors, subcontractors, shareholders, participants, persons belonging to the administrative, management or supervisory body, as well as for other third parties provided for in the applicable regulations, the duty to report, through the Internal Information System, any improper or unlawful act, non-compliance and any behaviour contrary to current legislation and/or internal regulations of which they are aware.

For this purpose, **NORTEGAS** has set up the Ethics Channel, which allows to denounce and inform, either in writing, through the corresponding form located on the corporate website and intranet of **NORTEGAS**, through the mail etica@nortegas.es, or by hand-delivering it or sending it by post to the President of the Ethics Committee or any of its members, or verbally.

Communications through the Ethics Channel may be made anonymously, must meet criteria of truthfulness and proportionality, and may not be used for purposes other than those of compliance with the regulations, and will be processed in accordance with the procedure established in the "Ethics Channel Regulations".

This Internal Reporting System should preferably be used so that the first to know about a possible irregularity is the institution itself. In the event that the whistleblower considers that there is a risk of reprisal, he/she may address his/her complaint to the Independent Whistleblower Protection Authority (I.W.P.A.) or to the corresponding regional authorities or bodies.

6.2 WHISTLEBLOWER PROTECTION AND SAFEGUARDS

NORTEGAS undertakes not to adopt (and to ensure that its employees do not adopt) any form of direct or indirect reprisal, including threats of reprisals or attempted reprisals, against:

- (i) any person who has reported any information through the Ethics Channel, unless the report or information was false or that person acted in bad faith;
- (ii) any natural person who, within the organisation in which the informant works, assists the informant in the process, or is related to the informant, as a representative of the employees, co-worker or family member; and
- (iii) any legal person, for whom the respondent works or with whom he/she is otherwise related in an employment context or in which he/she has a significant shareholding.

6.3 MANAGEMENT OF THE INTERNAL INFORMATION SYSTEM

The Ethics Committee is the body responsible for the management of the **NORTEGAS** Internal Information System, and for the processing and management of the investigation files initiated on the basis of the complaints or information received through the Ethics Channel, and delegates to the Chairman of the Committee, who corresponds to the General Secretary of the Company, the aforementioned powers of management and processing in the terms established in the "Ethics Channel Regulations".

The appointment of the Ethics Committee as head of the Internal Reporting System, and its delegation to the Chairperson, shall be notified to the Independent Authority for Whistleblower Protection (IAPA) in due time.

The Ethics Committee is a collegiate body, reporting to the Board of Directors through the Audit Committee. The Ethics Committee shall perform its duties independently, impartially and autonomously, and shall be responsible for the management of the system and the diligent handling of communications received through the Ethics Channel.

The Ethics Committee is governed by the provisions of this Policy and the Ethics Channel rules of functioning.

7 PROCEDURE FOR THE APPROVAL AND REVIEW OF THE POLICY

The Board of Directors of **NORTEGAS** is responsible for approving this Policy, as well as its possible modifications.

The Ethics Committee is the owner of the Policy and is responsible for preparing any amendments to be submitted for approval by the Board of Directors of the Company.

The Ethics Committee will periodically review the Policy and, if deemed appropriate, propose amendments to the Policy for submission to the Audit Committee for consideration and submission to the Board of Directors for approval.

References included in this Policy to specific departments, areas or positions shall be understood to be made, in the event of changes in the organisation that affect them, to the department, area or position that assumes their functions.

8 VALIDITY

This Policy will be valid indefinitely, without prejudice to any modifications, adaptations or updates that the governing bodies of **NORTEGAS** may agree at any given time.

9 COMMUNICATION

The Ethics Committee will promote the communication and knowledge of this Policy within **NORTEGAS** and to all those who are affected by it.