



Internal Reporting System Policy

This policy complies with the requirements of Law 2/2023 of 20 February on the protection of persons who report regulatory breaches and the fight against corruption (hereinafter "Law 2/2023"), adopted as a result of the transposition of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law.

The Enagás governing body, in furtherance of its commitment to current legislation and the highest ethical and professional standards, has drawn up and approved this Enagás Internal Reporting System Policy (hereinafter the "Policy").

PURPOSE

This Policy is a core component of the Enagás Internal Reporting System (hereinafter the "**IRS**") and, together with the Whistleblowing Channel Management Procedure (hereinafter the "**Channel**"), seeks to provide Enagás with the resources and principles of action required to promote the use of the Channel and ensure the rights of all parties involved, particularly the guarantee of confidentiality, the prohibition of retaliation and the presumption of innocence of the persons concerned by the reports.

SUBJECTIVE SCOPE

This policy applies to:

- a) Enagás shareholders.
- b) The members of Enagás' governing and management bodies, including non-executive members, where applicable.
- c) All Enagás employees, including trainees, workers undergoing training, as well as persons whose employment relationship has not yet commenced when the information on infringements has been obtained during the recruitment process or pre-contractual negotiation.

- d) Any person working for or under the supervision and direction of Enagás contractors, subcontractors and suppliers.
- e) The workers' representatives in the exercise of their functions of advising and supporting the reporting person.
- f) Natural persons who assist a reporting person in the reporting process in a work-related context.
- g) Natural persons who are related to the reporting person and who may suffer retaliation, such as co-workers or relatives of the reporting person.
- h) Legal persons for whom the reporting person works or with whom they have any other type of relationship in a work-related context, or in which they have a significant shareholding, significant meaning a shareholding that allows them to exert influence over the legal person.

SCOPE OF PROTECTION

This Policy provides protection against any form of retaliation to natural and legal persons that use Enagás' IRS to report acts or omissions that could constitute breaches of (i) European Union law, (ii) criminal or administrative law, including but not limited to all breaches that involve financial loss to the public treasury or social security, and (iii) breaches of labour law in the area of occupational health and safety.

This protection is extended to (i) natural persons who assist a reporting person in the reporting process in a work-related context, (ii) natural persons who are related to the reporting person and who may suffer retaliation, such as co-workers or relatives of the reporting person, and (iii) legal persons for whom the reporting person works or with whom they have any other type of relationship in an employment context or in which they have a significant shareholding.

The protection afforded by this Policy and the other elements of the IRS does not exclude the application of the rules relating to criminal prosecution and is without prejudice to the protection provided by labour law on occupational health and safety for persons reporting occupational health and safety breaches.

STATEMENT OF PRINCIPLES

The IRS will be the preferred channel for reporting any non-compliance within its scope of application and will be governed by the following operation and management principles:

- **Effectiveness and accessibility:** the IRS shall ensure that reports are easy to formulate, and that they are submitted and managed effectively so that the entity itself is the first to know of any possible irregularity.

- **Independence:** all persons involved in the management of the IRS must offer a guarantee of independence, particularly the Head of the IRS, to ensure independence and absence of conflict of interest or personal or professional ties that could affect the good judgement or credibility of those involved in managing reports.
- **Confidentiality:** the IRS will be designed and managed in such a way as to guarantee the confidentiality of the identity of the reporting persons, the persons concerned and of any third party mentioned in the reports, and of the actions carried out in the management and processing of the reports. The recording of reports supervised by the IRS Officer shall be regulated in such a way as to ensure not only the protection of personal data but also the appropriate restriction of access to unauthorised staff members.
- **Presumption of innocence and right to good reputation:** the persons concerned shall have the right to the presumption of innocence and the right to defence, so that under no circumstances may a presumption contrary to the person concerned be assumed when investigating or deciding on a report submitted.

To this end, and with the aim of making these rights effective, the persons concerned shall have the right to access the file under the terms of Law 2/2023, the right to the same protection as reporting persons, the right to be heard and to be able to present their defence in the internal investigation procedure whenever they deem it appropriate.

- **Prohibition of retaliation:** retaliation against anyone who reports or cooperates in a disclosure or information process within the scope of protection of this Policy is expressly prohibited.

Retaliation means any act or omission prohibited by law or which, directly or indirectly, results in unfavourable treatment that places the person who suffers it at a particular disadvantage in the employment or professional context solely because of their status as a reporting person or because of their cooperation in the handling of information.

By way of example, the following may be considered retaliation:

- (i) Suspension of employment contract, dismissal, failure to renew, or early termination of employment contract, unless within the regular exercise of managerial authority under labour law.
- (ii) Harm, including to the person's reputation, financial loss, coercion, intimidation, harassment or ostracism.
- (iii) Negative employment reference.
- (iv) Blacklisting in a sector, which may entail that the person will not, in the future, find employment or promotion in the sector or industry.
- (v) Refusal or cancellations of licences or permits or withholding of training.

- **Principle of good faith:** in the same way that retaliation is prohibited, Enagás will not allow the use of the IRS for illegitimate purposes, personal grievances or for acts contrary to good faith.

If a reporting person or third party involved makes improper use of the IRS, such action may give rise to the imposition by Enagás of the corresponding disciplinary measures or the exercise of civil or criminal actions, where appropriate.

IRS MANAGER

In compliance with its obligations in relation to the supervision and promotion of the IRS, the Enagás governing body has appointed the Ethics Compliance Committee (ECC) as Head of the IRS, which, in turn, appoints the Committee Secretary as the person ultimately responsible for the ordinary management of the IRS and the processing of investigation files.

The ECC, in its capacity as Head of the IRS, will perform its functions independently and autonomously from the other bodies of the entity and in accordance with the specifications contained in its Operating Procedure. These functions include:

- Promote and monitor the implementation and effectiveness of this Policy on an ongoing basis.
- Ensure access to this Policy to all Enagás members and interested third parties.
- Implement procedures to manage reports received through the Channel.
- Hear, investigate and issue reports on investigations arising from reports received through the Channel.
- Inform Enagás' governing body of the most important outcomes of the Channel's activity within the framework of its reporting tasks.
- Cooperate and represent the entity when requested by the judicial authorities, the Public Prosecution Service, the National Security Forces, the Independent Authority for the Protection of Whistleblowers or any other competent authorities.

PUBLICATION OF THE CHANNEL

In accordance with the provisions of Law 2/2023, Enagás has published this Policy and provided access to the Channel in a separate and easily identifiable section of its website.

Enagás shall ensure that this Policy and the existence of the Channel are duly disseminated, providing all members of the company and third parties connected with

its professional activity with the necessary information and, where appropriate, training on the subject to ensure they have free access to the Channel and all IRS tools with which to assert their legitimate rights.

Without prejudice to access to the Enagás Channel, any reporting person may raise their concerns with the Independent Authority for the Protection of Whistleblowers.

DATA PROTECTION AND SECRECY OF COMMUNICATIONS

From the point of view of personal data protection, the main aspects that apply within the framework of the IRS are provided for in Title VI of Law 2/2023 and are described below:

- The processing of personal data arising from the application of Law 2/2023 shall be governed by the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 (GDPR), Spanish Organic Law 3/2018 of 5 December on the Protection of Personal Data and guarantee of digital rights (LOPD GDD), Spanish Organic Law 7/2021 of 26 May relating to processing of personal data for the purposes of prevention, investigation, detection or prosecution of criminal offences or the execution of criminal offences, and Title VI of Law 2/2023.
- Personal data shall not be collected where it is clearly not relevant for the processing of specific information or, if collected by accident, shall be deleted without undue delay.
- Processing of personal data necessary for the implementation of Law 2/2023 shall be considered lawful.
- As Enagás is an entity required to have an IRS, the processing of personal data, in cases of internal reporting, will be understood to be lawful by virtue of the provisions of Article 6.1.c of the GDPR — processing is necessary for compliance with a legal obligation to which the controller is subject — and Article 11 of Organic Law 7/2021 of 26 May.
- Where the processing of special categories of personal data is necessary for reasons of substantial public interest, it may be carried out in accordance with Article 9.2.g of the GDPR.
- When personal data is obtained directly from data subjects, they will be provided with the information referred to in Article 13 of the GDPR and in Article 11 of the LOPD GDD, as established in the privacy policy regulating the IRS and the Channel.
- Reporting persons and persons who make a public disclosure shall also be expressly informed that their identity shall be kept confidential and that it will not be disclosed to the persons to whom the facts related or to third parties.

- The person to whom the facts reported relate shall in no circumstances be informed of the identity of the reporting person or of the person who made the public disclosure.
- Data subjects may exercise the rights referred to in Articles 15 to 22 of the GDPR.
- In the event that the person to whom the facts stated in the report or to whom the public disclosure refers exercises their right to object to the processing, it shall be presumed, in the absence of proof to the contrary, that there are compelling legitimate grounds for the processing of their personal data.
- The IRS will not collect data allowing the identification of the reporting person, and there are adequate technical and organisational measures in place to ensure the confidentiality of the identity and data relating to the persons concerned and to any third party mentioned in the information provided, particularly the identity of the reporting person in the event that they disclosed their identity.
- The identity of the reporting person may be disclosed to the judicial authority, Public Prosecution Service or competent administrative authority only in the context of a criminal or disciplinary investigation.
- The processing of the data by other persons, and their disclosure to third parties, will be lawful when it is necessary for the adoption of corrective measures in Enagás or the processing of the appropriate procedures, where necessary.
- Access to the personal data contained in the IRS shall be restricted to the ECC and, where appropriate, to the persons authorised by the ECC.
- The Data Protection Officer can be contacted at the following email address: protecciondedatos@enagas.es

This policy was approved by the Enagás Board of Directors on 24 July 2023.