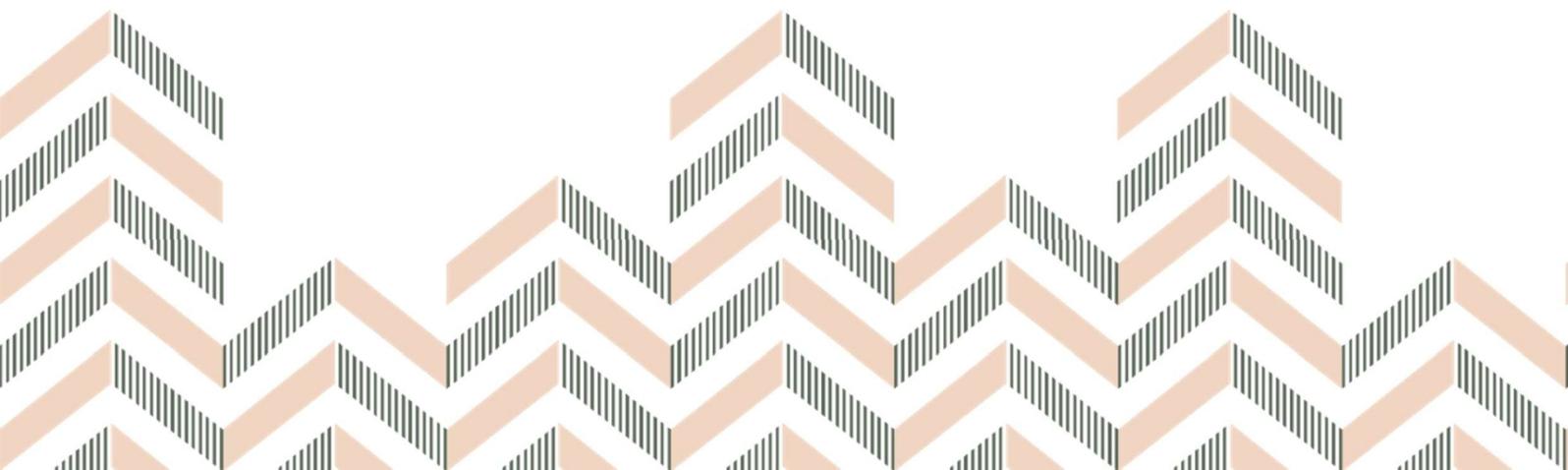


# CEGASA

## Complaint Investigation and Response Procedure and Protection of Whistleblowers



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## Introduction

Our Ethical Principles of Conduct, defined in the Code of Ethics and Conduct of CEGASA ENERGÍA, S.L.U., hereinafter CEGASA ENERGÍA, are cross-cutting across all our Policies, reflect our commitment to the highest standards of ethics and integrity, and define the way in which we carry out our activity, translating our adherence to the highest social, ethical and environmental standards.

We consider it essential to have internal information channels through which anyone who becomes aware of a breach of our ethical principles of conduct, codes and policies, as well as any serious or very serious criminal offences, can report this to CEGASA ENERGÍA so that it can correct or repair the damage as soon as possible.

CEGASA ENERGÍA is governed by the principles of trust, impartiality and protection throughout the entire information management process. This Procedure reflects our commitment to ensuring secure communication and internal investigation of information, with the aim of guaranteeing its proper handling, as well as ensuring the confidentiality of the identity or anonymity of the informant and of the persons concerned, restricting access to the information to duly authorised personnel only.

### I. Objective

The Procedure for Investigating and Responding to Complaints and Protecting Whistleblowers (hereinafter the "Procedure") is intended to facilitate the secure and confidential reporting of violations detected in a work or professional context through an internal information channel so that they can be detected and addressed as quickly as possible, in accordance with the internal policies and procedures of CEGASA ENERGÍA and its legal and social obligations.

The Procedure also aims to provide adequate protection against retaliation that may be suffered by individuals who, in a work or professional context, detect and report any of the actions or omissions referred to in the issues that may be communicated. Similarly, it aims to ensure that persons affected by the communication are afforded the same protection as whistleblowers, the right to honour, defence and the presumption of innocence.

It also aims to strengthen the information culture and integrity infrastructures of CEGASA ENERGÍA and to promote a culture of information and communication as a mechanism for preventing and detecting threats to our ethical principles, codes and policies and to the public interest.

The Policy has been drawn up in accordance with 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 EU law and their respective transposition into national law, in Spain, with Law 02/2023 of 20 February, regulating the protection of persons who report regulatory breaches and the fight against corruption, and in Portugal, Law No. 93/2021, which establishes the general regime for the protection of whistleblowers.

### II. Scope of application

This Procedure applies to all CEGASA ENERGÍA personnel.

In addition, this procedure applies to all CEGASA ENERGÍA stakeholders (collaborators, suppliers, customers, subcontractors, etc.), understood as all individuals and/or legal entities that may have an impact on the Organisation, who report actions or omissions that may constitute violations of our principles, codes, policies and applicable regulatory and legal requirements.

### III. What issues can be reported

Whistleblowers may report information obtained in a professional context, including reasonable suspicions, about actual or potential infringements that have occurred or are likely to occur, irregularities, infringements or violations that have been committed or may be committed, and any attempts to cover them up, relating to:

- Any actions or omissions that may constitute infringements of European Union law<sup>1</sup>.
- Actions or omissions that may constitute a serious or very serious criminal or administrative offence, including all those that involve financial loss to the Public Treasury and Social Security.
- Code of Conduct and internal policies in force, as well as all laws and regulations applicable to the Organisation;
- Prevention of money laundering and terrorist financing;
- Product safety and compliance;
- Environmental protection;
- Public health;
- Consumer protection;
- Protection of personal data privacy and network and information system security;
- Corruption and related crimes;
- Situations that compromise the safety of persons;
- Situations that endanger the security of information, assets, intellectual property and trade secrets;
- Situations that compromise the proper functioning of the organisation;
- Unethical behaviour;
- Retaliation for reporting or participating in an investigation;
- Audit and internal control policies;
- Any form of human rights violation, including but not limited to harassment and discrimination.

### IV. Exclusions

The internal information channel is not intended to be used to report the following issues:

- Information related to complaints about interpersonal conflicts that are not related to harassment or discrimination should be addressed to the line manager and/or the human resources department;
- Complaints about products or services from customers should be addressed and formalised with the sales teams so that they can be dealt with appropriately.
- Complaints from suppliers and subcontractors regarding matters outside the scope of this Procedure should be addressed to the purchasing departments or their usual contacts within the Organisation.
- Information that is already fully available to the public or that constitutes mere rumour.
- Other issues not covered by the issues to be reported within the scope of this Policy;

The protection of whistleblowers is excluded where:

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<sup>1</sup> Within the scope of application of the acts of the European Union listed in the Annex to Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report on breaches of Union law; 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); They affect the internal market, as referred to in Article 26(2) paragraph 2 of the TFEU, including infringements of European Union rules on competition and State aid, as well as infringements relating to the internal market in connection with acts that infringe company tax rules or practices whose purpose is to obtain a tax advantage that distorts the object or purpose of the legislation applicable to company tax.

- Submit false or misleading information;
- Communicate information obtained illegally, i.e., whose means of obtaining it is punishable by law;
- Involve information that affects classified information.

#### V. Who can report irregularities

Irregularities can be reported by:

- All employees, including temporary employees and those whose employment or statutory relationship has already ended, volunteers, interns, trainees, regardless of whether they receive remuneration, as well as those whose employment relationship has not yet begun, in cases where information on infringements has been obtained during the selection or pre-contractual negotiation process;
- Contractors, subcontractors and suppliers, as well as any person acting under their supervision and direction;
- Customers;
- Shareholders, participants and persons belonging to the administrative, management or supervisory body of CEGASA ENERGÍA, including non-executive members;
- All natural and legal persons who form part of CEGASA ENERGÍA's interest groups.

#### VI. How to report information

Any communication of information within the scope of this procedure must be submitted using the following reporting form:

<https://forms.office.com/e/5Gws98zR38?origin=lprLink>

If it is not possible to access this form, the communication should be made in writing to the following email address:

[canaldenuncia@cegasa.com](mailto:canaldenuncia@cegasa.com)

The report should contain as much information as possible so that it can be properly investigated and dealt with. The following information is useful when dealing with reports:

- Subject and general nature of the complaint;
- How did you become aware of the facts?
- Person(s) involved and their roles;
- Possible witnesses;
- Date, time and place;
- Documentation and other supporting information

The internal reporting system is the preferred channel for reporting actions or omissions covered by this Policy.

#### VII. How we communicate with the informant

When making the report, the whistleblower may indicate an email address or secure location for the purpose of receiving notifications.

We will send an acknowledgement of receipt to the whistleblower within a maximum of seven calendar days of receiving the report, unless this would jeopardise the confidentiality of the report.



We will communicate the investigation actions, measures adopted or planned to address the reported problem, with the respective justifications, within a maximum period of three (3) months from receipt of the communication, except in cases of particular complexity that require an extension of the deadline, in which case it may be extended for up to a maximum of three additional months.

We will report the results of the investigation into the communication and the measures taken within fifteen days of its conclusion.

### VIII. What happens to the information received

Communications are treated confidentially in accordance with the principles of trust, impartiality and protection. RECEIPT

Communications are received by the Compliance Officer at CEGASA ENERGÍA, and we send an acknowledgement of receipt to the informant.

#### ADMISSION

We carry out a preliminary assessment to determine whether the communication can be accepted, during which we determine whether it contains all the information necessary for processing. If necessary, we will request additional information from the informant.

In any case, the following communications will not be accepted:

- That they expose facts or conduct that do not fall within the scope of this Procedure,
- Whose reported facts lack any credibility,
- When the communication is manifestly unfounded,
- There are indications that the information has been obtained through the commission of a crime.

In such cases, we will notify the informant of the rejection of the report and its definitive filing, explaining the duly substantiated reasons.

#### PROCESSING

The investigation is led by CEGASA ENERGÍA's Compliance Officer, who may be supported by experts from within and outside the Organisation.

We assign a degree of seriousness to the report and determine the risk of retaliation, as well as the appropriate measures to protect the whistleblower and other parties involved.

Based on the assessment of the risk and impact on CEGASA ENERGÍA, the Compliance Officer may convene the Management Committee to decide on the protocol for action. All those involved are bound to secrecy and confidentiality.

#### POSSIBLE OUTCOMES

If the investigation concludes that an irregularity has been committed, the necessary actions will be taken to put an end to it, as well as the necessary and appropriate disciplinary measures.

Communications shall be forwarded immediately to the competent authorities when the facts reported could constitute prima facie evidence of a crime.



## IX. Protection of the whistleblower

We guarantee the secure design, establishment and management of the internal information system, the protection and confidentiality of the identity of the whistleblower and any third party mentioned in the communication, and of the actions taken in the management and processing of the communication, as well as data protection, preventing access by unauthorised personnel.

People who report infringements through the internal channel will be entitled to protection provided that the report has been made in good faith, based on reasonable grounds to believe that the information referred to is true at the time of reporting, even if they do not provide conclusive evidence, and that the information falls within the scope of this Policy.

The whistleblower may remain anonymous or decide to identify themselves. In the latter case, their identity and any information that could lead to their identification will be kept confidential and access will be restricted to those responsible for handling the report.

The identity of the informant shall only be disclosed by legal obligation or court order, after the informant has been informed of this fact and the reasons for it, unless this is not possible due to legal obligations.

## X. Prohibition of retaliation

All acts constituting retaliation, including threats of retaliation and attempts at retaliation against any person who submits a communication in accordance with this Procedure, are expressly prohibited.

Reprisals are understood to be any acts or omissions that are prohibited by law or that, directly or indirectly, involve unfavourable treatment that places the persons suffering them at a particular disadvantage in relation to others in the workplace or solely because of their status as whistleblowers, such as:

- Suspension of the employment contract, dismissal or termination of the employment or statutory relationship, including non-renewal or early termination of a temporary employment contract once the probationary period has been completed, or early termination or cancellation of contracts for goods or services, imposition of any disciplinary measure, demotion or denial of promotion, and any other substantial change in working conditions, and failure to convert a temporary employment contract into a permanent one, where the worker had legitimate expectations that he would be offered permanent employment; unless these measures were taken in the normal exercise of management powers under labour law due to circumstances, facts or proven infringements, and unrelated to the submission of the communication.
- Damages, including reputational damage, or economic losses, coercion, intimidation, harassment or ostracism.
- Negative evaluations or references regarding work or professional performance.
- Inclusion on blacklists or dissemination of information in a specific sector, which hinders or prevents access to employment or the contracting of works or services.
- Denial of training.
- Discrimination, or unfavourable or unfair treatment.

Acts of retaliation will result in disciplinary measures, which may result in the termination of the employment relationship, in addition to the criminal consequences provided for by law.

## XI. Rights of affected persons

During the processing of the information, the person(s) affected by the communication shall be entitled to the presumption of innocence and to honour, the right of defence and access to the file under the terms regulated by law, as well as to the same protection established for informants, preserving their identity and guaranteeing the confidentiality of the facts and data of the procedure.



The person(s) concerned also have the right to be informed of the actions or omissions attributed to them and to be heard at any time. Such communication shall take place at the time and in the manner deemed appropriate to ensure the proper conduct of the investigation.

We ensure that appropriate technical and organisational measures are in place to preserve the identity and guarantee the confidentiality of the data corresponding to the persons concerned and any third parties mentioned in the information provided.

## XII. External information channel

The internal information channel is the first point of contact in the event of suspected irregularities, infringements or violations. However, the whistleblower may contact the competent authority if they have first reported the matter internally and consider that they have not received an adequate response, that the matter has not been properly investigated or that they have reasonable grounds to believe that the matter cannot be dealt with effectively internally or that there is a risk of retaliation.

## XIII. Retention of reports

The information is kept for a period of 5 years and, regardless of the period, during the processing of any legal or administrative proceedings related to the complaint.

## XIV. Protection of personal data

The processing of personal data related to communications shall be governed by the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016, in Organic Law 3/2018, of 5 December, on the Protection of Personal Data and Guarantee of Digital Rights, in Organic Law 7/2021, of 26 May, on the protection of personal data processed for the purposes of prevention, detection, investigation and prosecution of criminal offences and the execution of criminal penalties.

CEGASA ENERGÍA is responsible for processing personal data for the purpose of handling, investigating and/or resolving the corresponding queries and/or complaints in accordance with the provisions of this Policy and the Group's other internal management regulations.

The personal data and information provided to the Compliance Officer of CEGASA ENERGÍA will be processed exclusively for the purpose of resolving the query, notification or complaint duly made through the information channel.

The processing of personal data provided through the internal communication channel shall be deemed lawful by virtue of the need to comply with CEGASA ENERGÍA's applicable legal obligation to have an internal information system.

Personal data provided voluntarily and explicitly by the whistleblower is considered specially protected data. The processing of such data shall be limited, within the scope of their powers and duties, exclusively to the Compliance Officer and those who manage it directly, namely: the human resources manager, only when disciplinary measures against an employee may be necessary, the head of legal services if legal action is to be taken in relation to the facts reported in the communication, the data processors who may be appointed depending on the scope of the communication received, the Data Protection Officer and the Management Committee, when a decision by a collegiate body is necessary to address the facts reported.

Any personal data, information, and documents that we receive attached to communications will be treated confidentially and safeguarded with appropriate security measures, always respecting the principles of proportionality and data quality, so that they may only be kept for as long as they are relevant to the purpose for which they were collected, and retained until you request their deletion for the purpose of complying with the stated purpose, provided that they are adequate, relevant and limited to what is necessary for the processing and purpose stated.



The aforementioned personal data will not be transferred, processed or communicated to third parties except when necessary for the adoption of corrective measures at CEGASA ENERGÍA or the processing of disciplinary or criminal proceedings, where applicable.

The Compliance Officer at CEGASA ENERGÍA will protect the identity of the whistleblower and the persons concerned, and will not disclose their identity to third parties, except when and to whom it is essential for the handling of the reported facts. We will not obtain any data that could identify the whistleblower and we will have adequate technical and organisational measures in place to preserve the identity and guarantee the confidentiality of the data corresponding to the whistleblower, if they have been identified, the persons concerned and any third parties mentioned in the communication.

The identity of the whistleblower will only be disclosed to internal bodies and/or competent authorities in the context of criminal, disciplinary or sanctioning investigations, in which case they will be informed in writing of the disclosure of the confidential information in question and the duly substantiated reasons for such disclosure.

We do not collect or store personal data that is not clearly relevant to the processing of specific information or, if collected accidentally, it will be deleted without undue delay. Under no circumstances will we process personal data that is not necessary for the knowledge and investigation of communications, proceeding, where appropriate, to its immediate deletion. Likewise, we will delete all personal data that may have been communicated and that refers to conduct that is not included in the scope of this Policy.

If the information received contains personal data included in the special categories of data relating to ideology, trade union membership, religion, sexual orientation, beliefs or racial or ethnic origin, we will proceed to its immediate deletion, without recording or processing it, unless the informant has given their explicit consent for its processing for the specific purpose of handling the communication.

All personal data contained in the information received that is not considered to be true will be immediately deleted, unless the lack of truthfulness could constitute a criminal offence, in which case we will keep the information for as long as necessary during the legal proceedings.

We store the processed data in the information system only for the time necessary to investigate the reported facts. In any case, this data will be stored anonymously for the sole purpose of providing evidence for the internal information system, regardless of whether an investigation has been initiated.

We provide the informant with all information on personal data protection and the exercise of rights, including the identity and contact details of the data controller, the purposes and legal basis of the processing, the recipients and the data retention period, the whistleblower's right to request rectification, erasure or restriction of processing, or to object to processing, as well as the portability of the data, and the right to lodge a complaint with a supervisory authority.

At any time, the informant may exercise their rights of access, rectification, deletion, portability of their data and limitation or opposition to its processing by writing to our postal address at Parque Tecnológico de Alava, C/ Marie Curie, 1 - 01510 Miñano-Vitoria Gasteiz (Alava) SPAIN or by sending an email to the following email address [canaldenuncia@cegasa.com](mailto:canaldenuncia@cegasa.com) attaching a photocopy of their ID card or substitute identification document and indicating the specific right they wish to exercise for the processing of said rights by the data controller.

## XV. Compliance, Approval and Modification

CEGASA ENERGÍA will take the necessary measures to ensure the effective application of this Procedure.

We require all CEGASA ENERGÍA employees and third parties to expressly accept the rules of conduct set out in this Procedure and to immediately inform Senior Management of any breach detected so that remedial or corrective measures can be taken, as appropriate.

## XVI. Dissemination, training and communication

This Procedure will be disseminated to all stakeholders internally via email and through the Organisation's Intranet, as well as through training and/or other actions, and externally on the CEGASA ENERGÍA corporate website [www.cegasa.com](http://www.cegasa.com).

