

VERSION 1



# INTERNAL REPORTING AND WHISTLEBLOWER PROTECTION POLICY





## Version Control

VersionDate		Author	Changes Made
01	February 10, 2025	Person Responsible for the Internal Information and Whistleblower Protection System of GME Group	Initial Version

## Approvals

Body	Date
Board of Directors of García - Munté Energía, Ltd.	June 30, 2025

## Related Documents

Name	Latest Version
Code of Ethics	April 17, 2023
Corporate Criminal Compliance Policy	February 7, 2025
Corporate Anti-Corruption Policy	February 7, 2025
Corporate Protocol for Management, Investigation, and Response to Communications	January 11, 2021
Corporate Conflict of Interest Policy	February 11, 2025

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# 1.

## INTRODUCTION AND PURPOSE

As established in the Code of Ethics, Grupo García Munté Energía (hereinafter, also the “Group” or “**GME**”), aims to foster a work environment characterized by personal responsibility, commitment, integrity, loyalty, and respectful interaction with both personnel and external collaborators of the Group.

Similarly, Directive (EU) 2019/1937 (hereinafter, also the “Directive”) seeks to encourage the reporting of infringements and protect whistleblowers from retaliation by establishing effective, confidential, and secure reporting channels within public and private organizations. This Directive is applicable in the various Member States of the European Union through each State's national regulations.

In Spain, Law 2/2023, of February 20, which regulates the protection of persons reporting on regulatory infringements and the fight against corruption (hereinafter, also “Law 2/2023”), incorporated the aforementioned Directive into Spanish law. Its main purpose is to protect individuals who, typically in a work or professional setting, have obtained information regarding certain regulatory infringements and communicate it through internal and/or external information channels, or, where applicable, disclose it publicly, ensuring adequate protection against any form of retaliation.

To that effect, in accordance with Law 2/2023, the Group has adapted the existing Internal Information and Whistleblower Protection System (hereinafter, the “**Internal Information System**”, “**SII**”, or the “System”), which consists of a set of normative, functional, and organizational elements designed to channel communications regarding irregularities. The aforementioned Internal Information System includes:

- a) This Corporate **Policy on the Internal Information and Whistleblower Protection System** (hereinafter, the “Policy”), available on the website and intranet of the Group's companies.
- b) The corporate **Ethics Channel** (hereinafter, also the “Channel”), which serves as a formal mechanism for consultation and communication of irregularities and infringements at the Group level, available on the website and intranet of the Group's companies.
- c) The **Person Responsible for the System**, which is the **Corporate Ethics Committee**, by express designation of the Board of Directors, which also agrees to delegate the management of the System to the Corporate Compliance Officer, with the support and assistance of the Compliance Representatives designated, where applicable, within the various companies of the Group.



d) The **Protocol for management, investigation, and response to communications received through the Ethics Channel** (hereinafter, "**Protocol**"), which aims to further develop the provisions of this Policy regarding the process of receiving, processing, and investigating communications received through the Channel, as well as concerning the protection regime for the reporting person and other affected individuals. The Protocol is available on the website and intranet of the Group's companies.

The Internal Information System aims to foster a culture of information or communication ("speak up") among GME's stakeholders (internal and external), encouraging them to report any concerns about behaviors that may constitute a breach of current legislation and /or the principles and values of the Code of Ethics and other internal regulations of the Group. This system guarantees the protection of whistleblowers against potential retaliation and ensures that their communications are processed in accordance with Law 2/2023, this Policy, and the Protocol that implemen-

Therefore, this Policy aims to outline the strategy, principles, and safeguards of the System, with its objectives primarily focused on the protection of informants and the establishment of requirements for the channels.

internal information of the Group. Likewise, the System and the Ethics Channel that forms part of it shall also be governed by the Protocol that develops this Policy.

The Board of Directors of García – Munté Energía, Ltd., the parent company of the Group, promotes and approves this Policy, thereby fulfilling its function of establishing the foundations, setting the instruments, and designing the mechanisms necessary for adequate and efficient coordination in activities related to the management of the Internal Information System and the Ethics Channel.

In line with the above, the governing bodies of all companies within the Group must ratify and adhere to this Policy, ensuring its integration into their respective organizations and compliance by their professionals, as well as carrying out any adaptations that may be necessary in accordance with local legislation and the business model. They shall have the support of the Compliance Representatives, where appointed at the local level, without prejudice to the requirement to also communicate this to the Corporate Ethics Committee.

As a general rule, should any conflict arise between this Policy and the local regulations of the country where a Group company is located, the stricter rule will apply. In any case, the Ethics Committee must be consulted beforehand, and it will decide on this matter.

## 2. SCOPE OF APPLICATION

### 2.1. Subjective Scope of Application (*who can report/be reported?*)

This Policy is corporate in nature and is mandatory for all members of the governing bodies, management, and all Personnel of the companies comprising the GME Group, without exception, regardless of their position, responsibility, occupation, or geographical location <sup>1</sup> (hereinafter, also the "Personnel").

Thus, Personnel must act with integrity and always in compliance with the law and applicable internal regulations, and must cooperate in the prevention, detection, and reporting, through the Ethics Channel, of actions contrary to current legislation, the Code of Ethics, and other internal regulations.

Additionally, it is encouraged that any person (natural or legal) who has had, has, or may have a professional relationship (such as suppliers, clients, distributors, and other commercial partners) with GME (hereinafter, also "Third parties") similarly utilize the Ethics Channel in the cases regulated in this Policy and in the implementing Protocol, irrespective of other ordinary communication channels made available to said Third parties.

Both Personnel and Third parties can be reported through the Internal Information System - Ethics Channel of the Group.

<sup>1</sup> "GME Group" is understood to comprise García – Munté Energía, S.L., as the Group's parent company, and all other present and future companies over which García – Munté Energía, S.L. holds or may hold control.

### 2.2. Objective Scope of Application (What Can Be Reported?)

- **Knowledge or suspicion of non-compliance with current legislation must be reported through the Internal Information System – Ethics Channel.**
- Non-compliance **with the corporate Code of Ethics and other internal regulations** of the GME Group.

Specifically, this Policy shall apply to any communications covered by Article 2 of Directive (EU) 2019/1937 and Transposing Law 2/2023, and specifically to any conduct that could constitute a serious or very serious administrative or criminal infringement, including those related to the Public Treasury and Social Security, as well as, in the employment sphere, infringements related to occupational health and safety, all without prejudice to the protection established in applicable specific regulations.

Without prejudice to the foregoing, the Internal Information System – Ethics Channel should not be used to communicate interpersonal issues that do not constitute a described breach or that fall within the personal and private sphere between individuals, nor information that constitutes customer complaints or claims, is already fully available to the public, or constitutes mere rumor.

### 3.

## MECHANISMS FOR COMMUNICATION NON-COMPLIANCE OR INQUIRIES

GME provides Personnel and Third parties with various channels to report non-compliance or make inquiries, thereby fostering a speak up culture among all stakeholders.

**Thus, the communication of potential non-compliance** may be carried out through the following means:

**1. GME Ethics Channel Platform:**

accessible via the website ( [www.garciamunte.com](http://www.garciamunte.com) ) and corporate intranet, in a separate and easily accessible section . The Channel platform incorporates measures to safeguard the security and integrity of information and the processing of personal data.

**2. Verbal complaints** presented to the Compliance Officer, Ethics Committee, and/or Investigation Commission must be documented, with the prior consent of the informant, either by recording the conversation in a secure, durable, and accessible format or through a complete and accurate transcription of the conversation.

**3. Energy People mobile application :**

This application includes a link to the Ethics Channel Platform.

**4. In-person meeting:** the reporting person may request, via the Ethics Channel, an in-person session with the GME System Manager, which shall occur within seven (7) days of said request.

Furthermore, inquiries regarding any topic related to ethics and regulatory compliance may be directed to the following email address: [compliance@gme.energy](mailto:compliance@gme.energy)

Irrespective of the channel through which communications are submitted, GME will process them in compliance with applicable legislation and internal regulations, and specifically in accordance with the provisions of this Policy and its developing Protocol, consistently ensuring respect for the reporting person and other affected individuals.

Without prejudice to the aforementioned mechanisms for reporting irregularities and infringements, which represent the preferred medium; the local government or public administration of each country where GME operates may also utilize official channels for individuals to report non-compliance.



## 4. SYSTEM MANAGER INTERNAL INFORMATION

The Board of Directors of GME's parent company designates the corporate Ethics Committee as the System Manager of the Internal Information System and, consequently, of the Ethics Channel. It also delegates to the corporate Compliance **Officer** the management and processing of investigation files within the Group, with the support and assistance of Compliance Representatives designated, where applicable, in the Group's various companies.

The System Manager shall act independently of any other bodies, committees, commissions, or GME Personnel, possessing the necessary human and material resources to effectively carry out their functions. Likewise, it will report annually to the Board of Directors of the parent company, and whenever necessary, information regarding the operation of the System and Ethics Channel, in all cases preserving the guarantees of confidentiality, anonymity, and information security, as well as all other applicable guarantees and rights. Therefore, any processing and management executed by the **local Compliance Delegate** must be registered on the Channel

Although the System is unique within the Group, for regulatory reasons, efficiency, and proximity,

and with the aim of providing maximum protection, GME has opted for a hybrid management model of the System – Ethics Channel in certain jurisdictions where the Group operates. In this regard, in those jurisdictions where GME has appointed a local Compliance Delegate, this individual will provide support and assistance to the corporate Compliance Officer and Ethics Committee within the scope of their functions related to the System – Channel. This is without prejudice to the general duty of cooperation by Personnel with the System Manager, as stipulated in the terms of this Policy and the Protocol that elaborates



## 5. PRINCIPLES AND GUARANTEES

GME's Internal Information System and Ethics Channel is primarily governed by the following **principles and guarantees** :

- **Commitment of the Board of Directors** : The Board of Directors of the Group's parent company is responsible for implementing the System – Ethics Channel, approving this Policy and its developing Protocol, and appointing the System Manager. Similarly, the governing bodies of the subsidiaries will be responsible for implementing and overseeing the Ethics Channel System's compliance at a local level, ensuring the protection of whistleblowers across all companies within the Group
- **Legality** : Regardless of the channel used to submit a report, its processing will be integral, legal, and professional, governed by current legislation, this Policy, and its implementing Protocol.
- **Independence and impartiality** : The System Manager shall act at all times with independence and impartiality, and shall not receive instructions from any other individual, area, or body within GME. Similarly, all personnel involved in the procedure shall act in good faith to ascertain the truth and clarify the facts.
- **Transparency and accessibility** : The System - Ethics Channel and its internal regulations shall be easily accessible and adequately publicized on the Group companies' website and intranet, or at workplaces lacking telematic means.
- **Traceability and security** : Communications regulated by this Policy shall be registered and processed in accordance with this Policy and its implementing Protocol. Specifically, all communications, whether written or in-person, are registered in the System – Ethics Channel Register Book, managed by the System Manager, ensuring the complete security and integrity of the information and the processing of personal data. Should any member of the Personnel receive a communication falling within the scope of this Policy, they must immediately report it to the System Manager and, in any case, shall be obliged to maintain the utmost confidentiality regarding the facts and the identity of the reporting person or other affected parties. Violation of this duty may be considered a very serious infringement and may lead to the application of the relevant disciplinary consequences.



- **Local accompaniment of submitted communications :** In cases where the Internal Information System receives a communication originating from or affecting any of the Group companies, the System Manager may delegate said communication to the Compliance Delegate of the company in question for processing and resolution. thus assuming the role of Instructor in its management, without prejudice to the corporate Channel Manager supervising the investigation process and periodically receiving information on the handling of communications from local Compliance Representatives.
- **Anonymity :** The anonymity of individuals who choose not to disclose their identity when submitting a communication through the channels described in this Policy is guaranteed. In any event, GME will not proactively attempt to ascertain their identity.
- **Confidentiality :** All information provided will be treated with the strictest confidentiality, particularly the identity of the reporting person and other affected individuals. Only the System Manager and duly authorized personnel may access the information obtained via the Ethics Channel, in accordance with this Policy and the Protocol. The data from the Chan-

only be provided in cases of legal requirement and/or prior request from the competent authority, or when the System Manager deems its disclosure necessary to the Human Resources Department or other internal bodies for the application of disciplinary measures, or to other areas, individuals, or entities, in order to investigate the facts while always endeavoring to preserve the reporting person's identity.

- **Good faith :** Information must be provided in good faith, implying a belief that the communicated information is truthful, even if such information is later confirmed as incorrect, and without prejudice to any unintentional inaccuracies or omissions committed by the reporting person.
- **Fundamental Rights of the Parties:** GME ensures respect for all rights applicable to the reporting person and other individuals affected by a communication, in accordance with applicable legislation , and particularly upholds the right to defense, the presumption of innocence, and honor. To this end, the reported party has the right to be informed of the alleged infringements through a succinct communication of the facts and to be heard at any time, in the manner and within the timeframe deemed appropriate to ensure the successful conclusion of the investigation.

- **Prohibition of Retaliation and Protection Measures** : Provided that reports are made in good faith and in accordance with this Policy and Protocol, no disciplinary action shall be taken against individuals who utilize the System-Channel. GME shall proactively protect individuals who submit reports and shall sanction individuals who commit any act that may constitute retaliation against whistleblowers or related parties (natural and/or legal persons).
- **Protection of personal data** : Data protection legislation and internal regulations shall be observed at all times in the management of data and information obtained through the Internal Information System - Channel.

## 6. APPROVAL, PUBLICATION, AND ENTRY INTO FORCE

This Policy was approved by the Board of Directors of García – Munté Energía, Ltd., on June 30, 2025, and entered into force immediately.

The Policy will be published on the website and intranet of GME companies. Furthermore, its content will be disseminated through training and communication initiatives aimed at Personnel and, where applicable, Third parties with whom the Group interacts.

This Policy will be reviewed and, if necessary, updated periodically by the System Manager, who will submit proposed updates to the Board of Directors for approval.



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