



## **Internal Reporting System Policy**

Ref.: PO – 011 – GNE



The Board of Directors approved this policy on 17 May 2023.  
Property of Nexus Energía - Reproduction in whole or in part is prohibited.



# Internal Reporting System Policy



As an expression of its **commitment to ethical values and good practices** regarding compliance, integrity and transparency, as well as the desire to promote a **reporting and communication culture**, as mechanisms to prevent and detect wrongdoings at an early stage and immediately proceed to their effective treatment, Nexus Energía Group (hereinafter NEXUS or "the Organisation"), within the framework of implementation of Law 2/2023,

of 20 February, on the **protection of persons who report regulatory infringements and the fight against corruption**, adopts this Internal Reporting System Policy (hereinafter also "the Policy") through its governing body, which establishes the following general principles and guidelines for the internal reporting system, and which will be implemented through the Organisation's internal procedures and regulations.



# **General principles and guidelines for the Internal Reporting System**





1

This Policy applies to the **Nexus Energía Group**.

2

The person responsible for the Internal Reporting System is the **NEXUS Compliance Officer**. Their appointment and dismissal shall be notified to the competent Independent Whistleblower Protection Authority. Their main duty is to **manage the information and process investigation files**.

3

The person responsible for the Internal Reporting System **shall be independent and autonomous from the other bodies of the Organisation**. They may not receive instructions of any kind in the exercise of their duties and shall be provided with the human and material resources necessary to carry out their duties.



4

The Internal Reporting System enables **information on wrongdoings to be reported to all the Organisation's members, as well as to the entire group of persons referred to in Article 3 of Law 2/2023** of 20 February, provided that, in the latter case, the conditions and requirements set forth therein are met.

5

Through the Internal Reporting System, **information of the following type can be reported**, the target scope being as follows:

i

**Any non-compliance or risk of non-compliance with the Code of Ethics and Conduct**, as well as with the internal or external regulations implementing it, and with the regulations related to the NEXUS Corporate Crime Prevention Model.

ii

Actions or omissions which, within the personal and material framework of implementation of Law 2/2023, of 20 February, on the protection of persons who report regulatory infringements and the fight against corruption, may constitute **infringements of European Union<sup>1</sup> Law or serious or very serious criminal or administrative infringements according to state regulations** (Art. 2 of Law 2/2023, of 20 February).

<sup>1</sup> Infringements of European Union Law may be those provided for in Article 2.1 a) of Law 2/2023 of 20 February on the protection of persons who report regulatory infringement and the fight against corruption.



## Ethical Channel

6

**Reports shall be made through an internal reporting channel called the Ethical Channel** (hereinafter also "the Channel"), managed by the person responsible for the Internal Reporting System, which integrates all NEXUS internal reporting channels in a single mailbox, established for communicating wrongdoings of the kind envisaged in the previous section of this Policy. Both the Internal Reporting System and the Channel **ensure a secure and confidential reporting environment through the implementation of organisational and technical measures.**

7

Through the Internal Reporting System and by means of its internal channel, the Channel, all the Organisation's members, as well as the entire group of persons referred to in Article 3 of Law 2/2023, of 20 February, always under the terms, **conditions and requirements provided for therein, may report wrongdoings within the target scope of this Policy.**



8

The preferred channel for reporting wrongdoings is internal, that is, the Ethical Channel, in accordance with Article 4 of Law 2/2023 of 20 February. Reports can be made both verbally and in writing and, for this reason, **the Ethical Channel provides for different ways of reporting information:**



**In writing:**

- a. By emailing [canal.eticoycumplimiento@nexusenergia.com](mailto:canal.eticoycumplimiento@nexusenergia.com) or also
- b. By post addressed to

Compliance officer - Nexus Energía, S.A.

Consejo de Ciento, 42

08014 Barcelona (Spain).



**Verbally:**

- a. by telephone on 900 938 063.
- b. by voice message on the voice mailbox set up for this purpose
- c. face-to-face meeting with the *Compliance Officer*, to be held within 7 days from the meeting request.



9

**In the case of wrongdoings within the material scope of implementation of Law 2/2023**, of 20 February, the persons included in its Article 3 (personal scope of implementation) **may make reports through the external reporting channels managed by the Independent Whistleblower Protection Authority or the corresponding regional bodies**, in accordance with the requirements set out in the aforementioned Law.

10

**Reports must be made in good faith**, and false reports or accusations, slander or those made in bad faith are prohibited. All of them may be subject to disciplinary or other types of measures. The Ethical Channel should not be used for trivial or unreasonable matters.

**Reporting false information in relation to the actions or omissions** provided for in Law 2/2023 of 20 February **could result in** the Independent Whistleblower Protection Authority imposing a very serious **administrative penalty** of 30,001 to 300,000 euros.





11

Reports that are accepted for processing will **be subject to follow-up and internal investigation, while those that do not meet the requirements for processing, follow-up and investigation will be closed.** We guarantee that the System will process reports effectively, in compliance with the Ethical Channel Regulations, as well as the NEXUS internal investigations protocol.

12

The Internal Reporting System guarantees the **confidentiality and secrecy of the information transmitted, the identity and protection of personal data of the reporting person**, of the third persons referred to in the report, as well as of the person concerned<sup>2</sup> by the report, **during all stages of the processing and follow-up**, as well as throughout the eventual process of internal investigation or proceedings carried out on the basis of the facts that are the subject of the report. The information contained in the Internal Reporting System shall not be accessible to unauthorised persons.

The only exceptions to the above are those cases in which the information must be disclosed by law or by order of a judicial authority, Public Prosecutor's Office or competent administrative authority, within the framework of a criminal, disciplinary or sanctioning investigation, under the terms and conditions stipulated in the applicable regulations on the protection of personal data, as well as in Article 33.3 of Law 2/2023 of 20 February.

<sup>2</sup> A 'person concerned' is a person who is alleged to have committed or to have participated in any of the types of wrongdoings provided for in this Regulation, whether by action or omission.

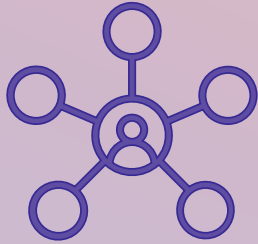


13

The Internal Reporting System **guarantees the rights of the reporting person and the person concerned at all times.** In particular, for whistleblowers, In all cases, the guarantee of these rights we guarantee protection against retaliation occurring internally in the work or professional environment, while, for persons concerned, we guarantee the right to honour and the presumption of innocence, as well as the right of defence. It will involve compliance with the legally enforceable requirements, in particular, those required by Law 2/2023 of 20 February.

14

**Any breach of this Policy and its implementing regulations may be subject to work-related or other disciplinary penalties,** depending on the legal relationship established and the circumstances involved, without prejudice to the possible application of the penalty system of Law 2/2023, of 20 February.



15

Information on the **Internal Reporting System and the Channel shall be accessible and clearly presented**, in order to facilitate the reporting and communication culture intended by this Policy. The information will be hosted on the NEXUS website in a visible and easily accessible way, and internally in the Internal Regulatory System.





nexus  
energía