



**QUERIES AND
COMPLAINTS CHANNEL
POLICY**



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1 INTRODUCTION

Law 2/2023, of 20 February, regulating the protection of people who report regulatory infringements and the fight against corruption, transposes into Spanish law Directive (EU) 2019/1937 of the European Parliament and of the Council, of 23 October 2019, and establishes the obligation for companies to have a Whistleblowing Channel as the preferred channel for reporting actions or omissions that may constitute breaches of Union law, as well as criminal offences and serious or very serious administrative offences.

The existence of a Whistleblowing Channel is an expression of Ignis Energy Holdings' (hereinafter "IGNIS" or the "Company") commitment to integrity and ethical behaviour in all areas of its operations.

For this reason, the IGNIS Board of Directors has approved this Queries and Complaints Channel Policy, which identifies the channels for communications and sets out the rights and guarantees of all those affected by a communication or complaint.

Likewise, the IGNIS Board of Directors has appointed a Responsible for the Queries and Complaints Channel with independence and autonomous powers of supervision and control to guarantee the correct functioning of the system.

2 SCOPE OF APPLICATION

2.1 Material scope of application

The Queries and Complaints Channel may be used to report or communicate the following conduct:

- Actions or omissions that may constitute a criminal offence or a serious or very serious administrative offence.
- Any action or omission that may constitute an infringement of European Union Law.

In the case of IGNIS personnel, they must also report or communicate any reasonable indication of the commission of any irregularity or any act contrary to the Code of Ethics or the Company's internal regulations.



2.2 Personal scope of application

All people who have obtained information about infringements in the work or professional context of IGNIS may file complaints or communications, through the Queries and Complaints Channel:

- Staff members, regardless of their hierarchical level, the nature of their contractual relationship and their geographical or functional location.
- Self-employed persons.
- Shareholders, participants and members of the administrative, management or supervisory body of IGNIS.
- Any person working for or under the supervision and direction of IGNIS contractors, subcontractors and suppliers.

Complaints or communications may also be made by anyone whose employment or statutory relationship has ended, volunteers, trainees, regardless of whether or not 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 process or pre-contractual negotiation.

3 PRINCIPLES OF THE QUIRIES AND COMPLAINTS CHANNEL

- **Compliance with the law:** Legality and ethics are pillars of the Queries and Whistleblowing Channel, so that its management will be governed by current legislation, this Policy and the Channel Management Procedure.
- **Guaranteed access:** The Queries and Complaints Channel guarantees to all people referred to in section 2.2 above, the possibility of communicating possible breaches described in section 2.1 of this Policy, of which they have information or evidence.
Communications may be made directly on the portal-platform that the Company makes available to the persons indicated in point 2.2 above on the IGNIS corporate website, by filling in the form or by requesting a personal meeting.
- **Anonymity and confidentiality:** The Queries and Complaints Channel is managed securely, so that anonymity is guaranteed, and in any case, confidentiality of the identity of the informant and of any third party mentioned in the communication



or complaint, of the information communicated and of the actions carried out in the management and processing of the communication.

The identity of the person making the report shall be considered confidential information and, therefore, shall not be disclosed, without their consent, to the person or people affected, preventing access by unauthorised personnel.

However, the data of the people making the communication may be provided to the competent administrative or judicial authorities, insofar as they are required as a result of any procedure deriving from the object of the communication. The transfer of data to administrative or judicial authorities shall always be carried out in full compliance with legislation on the protection of personal data.

- **Protection of personal data:** The Queries and Complaints Channel guarantees the protection and security of personal data in accordance with current legislation, preventing access to the information contained in the Channel by unauthorised people.
- **Protection of the reporter and other people involved or related to the communication and guarantee of non-retaliation:** The Queries and Complaints Channel guarantees the protection of the reporter and other people involved or related to the communication or its processing, against possible direct or indirect retaliation related to the submission of a communication within the scope of the Channel.
- **Rights of the affected person:** During the processing and especially in the process of investigation and verification of the reported facts, the rights to defence and the presumption of innocence of the affected people will be guaranteed and, in particular, the right to privacy and honour in the case of unfounded, false or bad faith communications.

The person affected by the complaint or communication shall have the right to be informed of the actions or omissions attributed to him or her and to be heard at any time. The communication shall take place at such time and in such manner as is considered appropriate to ensure the proper conduct of the investigation.

- **Good faith:** Reports and allegations must be made in good faith. No person may be penalised for reporting facts or conduct as long as the report is based on ethical behaviour and a belief in doing the right thing.

The submission of communications and reports that are linked to interpersonal conflicts or that are based on an intention to defame or harm another person is prohibited.

- **Independence and impartiality:** The management of the Queries and Complaints Channel will be carried out at all times with independence and impartiality and with the utmost respect for current legislation and regulations.

The communications received will be treated in a fair, complete, objective, independent and honest manner.



- **Traceability:** The communications received shall be recorded on the platform enabled in accordance with the principles of the Queries and Complaints Channel Management Procedure and in compliance with the guiding principles of this Policy.

In the event that a communication is received through a channel other than those provided for in the Channel, the Internal Responsible for the Queries and Complaints Channel shall record it in order to leave a record and traceability of the communication and its processing.

4 PROCEDURES FOR THE SUBMISSION OF A COMPLAINT OR COMMUNICATION

4.1 Minimum information

The people described in point 2.2. of this Policy shall send a communication through the platform provided for this purpose, which must contain the following minimum information:

- a) Information relating to the informant:
 - Personal identification
 - E-mail address.
 - In the event that the communication is made on behalf of a legal person, company details (name, address, VAT number and telephone number).
- b) Information relating to the reported conduct:
 - Description of the facts.
 - Personnel or departments concerned.

4.2 Face-to-face or telematic meeting

At the request of the reporter, the complaint or communication may be made in a face-to-face or telematic meeting within a maximum period of seven (7) days from the request or requirement.

4.3 Anonymous communications



Notwithstanding the provisions of the previous sections, anonymous communications are permitted if the informant chooses anonymity.

The communication will be accepted and processed, although it may be limited due to the difficulty of verifying its veracity.

When making disclosures, reporters shall always comply with the criteria of truthfulness and proportionality.

5 EXTERNAL INFORMATION CHANNELS

The Queries and Complaints Channel is the preferred channel for reporting the actions or omissions envisaged in section 2.1 of this Policy. However, in the event of a risk of retaliation, we inform you of the existence of other external information channels with competent authorities in Spain and the European Union, where interested parties may send their communication if they so wish:

- European Union: Anti-Fraud Office (OLAF):
https://anti-fraud.ec.europa.eu/index_en

- Independent Whistleblower Protection Authority:
 - National, to be created
 - Regional
<https://www.comunidad.madrid/transparencia/canal-del-informante>

- National Anti-Fraud Coordination Service:
consultasantifraude@igae.hacienda.gob.es

IGNIS makes the Queries and Complaints Channel available to all its Employees, as well as to third parties, so that any interested party can report incidents, queries, doubts or complaints regarding non-compliance with the commitments of this Code, as well as with other applicable internal and external regulations.

The Queries and Complaints Channel is available on the Company's corporate website for use by all Employees and third parties who require it.

Any Employee who has knowledge or grounds for reasonable suspicion of a breach of this Code or of conduct or acts contrary to the law should contact the Supervisory and Surveillance Body immediately through the Queries and Complaints Channel.



The IGNIS Queries and Complaints Channel complies with the requirements and guarantees set out in Law 2/2023 on Whistleblower Protection, ensuring:

- Confidentiality of information.
- The absence of retaliation for the informant.
- Integrity in the traceability and handling of complaints and/or queries made in good faith.

The Supervisory and Surveillance Body shall initiate an investigation in the event that it detects evidence of an irregularity covered by the Code and/or the applicable rules and shall notify the informant and, where appropriate, the reported person of the initiation of such an investigation.

6 MANAGEMENT OF THE QUERIES AND COMPLAINTS CHANNEL

IGNIS may entrust the management of the Queries and Complaints Channel to an External Expert, who shall assign the corresponding coding to each communication received, acknowledge receipt thereof within a period of no more than seven (7) calendar days following its receipt and follow up on the same.

The processing of the complaint or communication received shall be carried out in accordance with the internal management procedure established for this purpose and respecting in all cases the rights and guarantees of all parties concerned.

7 PUBLICISING THE POLICY OF THE QUERIES AND COMPLAINTS CHANNEL

This Policy will be published on the corporate website, as well as on the intranet accessible to all staff.



8 INFRINGEMENT

Failure to comply with this Policy, as well as the deliberate making of false communications or reports, may result in legal and/or disciplinary action being taken, as well as the exercise of actions that may be appropriate at law in defence of the interests of the persons affected.