



MEDGAZ INTERNAL REPORTING SYSTEM POLICY (WHISTLEBLOWING CHANNEL)

1. OBJECTIVE

The objective of this Internal Reporting System Policy ("Whistleblowing Channel") is to establish the fundamental principles and guidelines that regulate the MEDGAZ internal reporting system so that shareholders, members of the Board of Directors, its professionals and its suppliers, as well as other third parties provided for in the applicable regulations, may report possible irregular conduct or acts potentially illegal or contrary to the law or the Governance System (including, in particular, any conduct that could constitute a crime, an administrative offense, serious or very serious, or a violation of European Union law), all without prejudice to the modifications or adaptations that may be necessary to comply with the regulations applicable in MEDGAZ.

The guidelines and principles of action included in this Policy are aligned with Directive (EU) 2019/1937¹ of the European Parliament and of the Council, of October 23, 2019, relating to the protection of persons who report infringements of the Union Law, and its transposition to Law 2/2023², of February 20, which regulates the protection of people who report regulatory violations and the fight against corruption.

2. SCOPE

2.1 Material Scope

Those people who have a working or professional relationship with MEDGAZ referred to in Article 3 of Law 2/2023 can use the internal reporting channel as informants, under the protection principles established in Law 2/2023, and to report on any of the actions or omissions described in article 2 of said Law.

¹ 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 (DOUE L305, 26/11/2019). <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32019L1937>

² Ley 2/2023, de 20 de febrero, reguladora de la protección de las personas que informen sobre infracciones normativas y de lucha contra la corrupción (BOE núm. 44, 21/02/2023). <https://www.boe.es/buscar/act.php?id=BOE-A-2023-4513>



2.2 Personal Scope

The policy is applicable to all employees, managers and directors of MEDGAZ and, in general, to all those people who have an employment relationship with MEDGAZ, regardless of their functional or hierarchical position or territory in which they are located. Likewise, it is applicable to any physical or legal person who has had, has or may have a professional relationship with MEDGAZ.

The following are within this scope:

- a) MEDGAZ Shareholders, members of the Board of Directors and General Management.
- b) Any MEDGAZ employee, including scholarships, workers in training periods, as well as those whose employment relationship has not yet begun when information about infractions has been obtained during the selection or pre-contractual negotiation process.
- c) Any person who works for or under the supervision and direction of contractors, subcontractors and suppliers of MEDGAZ.

3. RESPONSIBILITIES

- Board of Directors.

The MEDGAZ Board of Directors is the ultimate administration and representation body of the company.

It is responsible for approving the strategic guidelines and policies that contain the guidelines that govern the company's actions.

- Committee of Ethics and Compliance

Is responsible for the management of the “Internal Reporting System” as well as the processing and investigation of communications received via the same.

Within the scope of this policy, it is responsible for:



- Promoting and supervising the implementation and effectiveness of this Policy.
- Guaranteeing its accessibility to all MEDGAZ members and interested third parties.
- Implementing procedures to manage communications received through the Whistleblowing Channel.
- Processing and issuing investigation reports that originate from communications received through the Whistleblowing Channel.
- Reporting to the MEDGAZ Board of Directors on the most relevant results of the Whistleblowing Channel activity.

4. GENERAL PRINCIPLES

The Internal Reporting System established by MEDGAZ has an internal reporting channel and is governed by the following general principles:

- Guarantee full and professional treatment of the communications received, in compliance with applicable current legislation and internal regulations.
- Guarantee the independence and impartiality of the people involved in the management of the Internal Reporting System, avoiding their participation in those situations in which there could be a conflict of interest.
- Maintain the necessary measures to guarantee the integrity, traceability and security of the information.
- Guarantee the confidentiality of the reporting person and the third parties mentioned in the communication, as well as the actions linked to an investigation.
- Allow anonymous communications, taking into account at all times criteria of truthfulness and proportionality, and for the purposes established in current regulations.
- Maintain the right to the presumption of innocence and the right to defense of the affected persons.



- Guarantee the protection of the informant and the prohibition of direct or indirect reprisals.
- Act in accordance with principles of good faith and prevent the improper use of the Internal Reporting System for illegitimate, personal reasons or motives contrary to good faith, which may lead to the imposition by MEDGAZ of the corresponding disciplinary sanctions, or the application of civil or criminal proceedings.
- Respect the rights to the protection of personal data, and only collect personal information that is lawful and necessary for the processing of the procedure and the correct application of Law 2/2023.
- Prevent unauthorized persons from accessing the system.
- Promote the circulation of the Internal Reporting System and its accessibility.

5. APPROVAL, VALIDITY AND UPDATE

The Internal Reporting System Policy has been approved by the MEDGAZ Board of Directors on 20 June 2025, effective from the moment of its approval and remaining in force if there is no modification thereof.

Any updates to this Policy will be approved by the Board of Directors, at its own proposal or that of the Committee of Ethics and will be applicable from the day after they are communicated to all persons affected thereby.

Approved by

Board of Directors

20 June 2025