



## Anti-fraud, corruption and bribery policy.

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This policy sets out commitments to combat fraud, corruption and bribery, reflecting full opposition to the perpetration of unlawful or irregular acts and the firm desire to combat and prevent them in order to comply with the principle of "zero tolerance".

As a company that operates in various countries, Enagás, its employees, executive officers and directors, are subject to the different international laws, statutes and treaties that prohibit corruption of public officers and private parties. Compliance with laws such as the following is, therefore, an absolute requirement:

- The United States *Foreign Corrupt Practices Act (FCPA)*;
- *UK Bribery Act*;
- The United Nations Convention Against Corruption;
- OECD Recommendations for Combating Bribery of Foreign Public Officials in International Business Transactions and those of the *International Corporate Governance Work*.
- Criminal law in Spain and in other countries that may be applicable to the company.
- Any international anti-corruption law, statute or treaty that may arise or replace those listed above and that apply to the company.

This policy applies to all employees, managers and directors of all companies making up the Enagás Group, including any affiliates under its effective control, within the limitations established in the applicable regulations. At those investee companies in which the Enagás Group does not hold effective control, the company shall encourage principles and guidelines that are consistent with those set out in this policy.

It is expected that all Personnel, Enagás Partners and other third parties with whom the company has business relationships understand and comply with the provisions set forth in this Policy and applicable Anti-Corruption Laws.

## **Commitments**

Enagás establishes the following commitments in relation to fraud, corruption and bribery:

- Zero tolerance, in any circumstances, of corruption or the acceptance or offer of bribes by the company or by a third party on its behalf.
- Absolute prohibition of Enagás employees, in the exercise of their professional activity and outside the reasonable limits for the normal practice of the business, engaging in any action aimed at obtaining advantages or benefits in the award of a business or contract. In this sense, this provision extends to the following practices, among others:
  - Offering or accepting payments from customers, suppliers, their employees or third parties, including Government Bodies.
  - Offering or accepting gifts (including travel, holidays, etc.) to or from customers, suppliers or third parties.
  - Payments, contributions or donations to political parties or government organizations.
  - Payments, contributions or donations to non-governmental organizations, including charities that have not been submitted to the authorization processes provided for in the Enagás regulations.
- The Company shall support all efforts to prevent and detect corruption in all its manifestations and shall seek to eradicate it in all areas of the Group's activities in which its directors, executive officers and employees are involved and in all its relations with third parties.
- The Company shall not take any kind of reprisal against those who, acting in good faith, report or communicate an activity that could be considered unlawful or a breach of the corporate governance system, including the guidelines of the Code of Ethics. Likewise, there will be no reprisals against a professional who refuses to take action that could be considered contrary to the Company's Code of Ethics.
- The Company urges all Enagás employees, as well as suppliers, contractors, and those who collaborate with it or act on its behalf, including its business partners, to raise any question or suspicion of bribery or corruption as soon as possible, and to report irregularities or breaches of the Code of Ethics of which they may have knowledge, through the internal channels established in the Code, which include the Enagás Ethics Channel, or by any other means that the company may establish in the future

- The Company shall periodically review, through its Ethics Compliance Committee, the content of its anti-fraud, corruption and bribery Policy, to ensure that it contains the recommendations and best international practices in force at any given time and to propose amendments and updates to the Board of Directors to contribute to its development and continuous improvement and to address, where appropriate, any suggestions and proposals made by the Risks & Compliance Department or other departments, as well as by any Group professional.
- Informing all stakeholders in a regular, opportune and reliable fashion concerning its policy, and its systems to identify, manage and control this risk.
- Generating a transparent environment, integrating the various processes implemented to prevent crimes and maintaining suitable channels of communication to assist in flagging any irregularities.
- Establishing internal control facilities, including financial and accountancy facilities, to prevent and, where possible, detect and eradicate irregular practices in connection with fraud, corruption and bribery.
- Ensuring that issues in relation to fraud, corruption and bribery are included in analytic processes in connection with the purchase of assets, stakes in companies or agreements for the joint operation or promotion of projects or operations.

### **Management System**

Enagás has established a management system based on the due-control principle and focusing on adherence to the commitments set out in this policy, which may be summarised as follows:

- The responsibility of the Board of Directors in terms of the orientation, supervision and control of company policy, risks and public information in this regard.
- Assignment of responsibility for establishing courses of action, objectives and follow-up indicators to various company departments.
- Reflection of the company's commitments in its regulations, constituted by the Enagás Group Code of Ethics, and the policies, processes and controls for their effective implementation.
- Establishment of mechanisms to guarantee compliance with the internal and external regulations applicable by company employees and, as the case may be, by any third parties related to them. These mechanisms are as follows:
  - The Risks & Compliance Department, which is the core of the Anti-bribery Compliance Function, enjoys the maximum possible independence and autonomy for developing its tasks under this Policy.
  - The Ethical Compliance Committee, which reports to the Board's

Audit and Compliance Committee and, among other tasks, is responsible for ensuring that the company's commitments set forth in its Code of Ethics and policies are known, understood and adhered to.

- The Procedure for managing notifications and consultations concerning irregularities or instances of non-compliance with the Code of Ethics and the regulations and policies inspiring it, in relation to which responsibilities and functioning are described in the Enagás Code of Ethics.
  - The Corporate Defence Programme, as a structured and organic prevention and control system aimed at reducing the risk of crimes being perpetrated.
  - The Internal Control System in relation to financial reporting as a mechanism to prevent and control internal financial reporting fraud.
- Guidelines on the conduct expected of employees, set out in internal regulations and including the following:
    - Preventing requests, offers, promises or concessions or unwarranted advantages, economic or otherwise, vis-à-vis public servants or business partners, and their receipt or acceptance of these.
    - Refraining from approaching third parties as agents or other intermediaries, consultants, representatives, suppliers or associates in order to furnish unwarranted advantages, economic or otherwise, to public servants or business partners, or to their relations or associates.
    - Training and information to ensure that company employees are aware of and comprehend the regulations and commitments to enable them to carry out their tasks.
    - The implementation of processes for the purposes of participation and consultation with stakeholders, in order to guarantee that their needs and expectations are known to the company and, where appropriate, added to its regulations.
    - The transparency of information supplied to third parties, to guarantee its reliability and accuracy.

Failure to comply with the applicable Policy and Legislation could lead to serious consequences for Enagás, its employees, suppliers, contractors, and for those who collaborate with it or act on its behalf, including its business partners, and may result in disciplinary measures being taken, including, where appropriate, the termination of the contract and / or termination of the business relationship with Enagás.

**This policy was approved by the Enagás Board of Directors, on  
26/07/2022**