

# CORPORATE POLICY OF THE INTERNAL INFORMATION SYSTEM

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## 1. OBJECT

The purpose of this Policy is to establish and communicate the principles that govern CALVERA's Internal Reporting System, as well as to ensure adequate protection against retaliation that may be suffered by persons who report any of the following:

- Unlawful acts in the workplace as established in article 2 of Act 2/2023, which are those that have the Informant protection measures indicated in this policy and in CALVERA's Informant Investigation procedure.

In addition, the following should also be reported:

- Other illegal acts in the workplace other than those set forth in article 2 of Act 2/2023
- Irregularities and breaches of the Code of Conduct and its regulations that may give rise to disciplinary actions.
- Inadequate accounting, auditing or internal control practices, or inappropriate influence on external auditors.
- Acts or conduct allegedly contrary to the corporate conduct in force from time to time within the Group.

The prohibition of retaliation provided for in section 4.1 F) shall in no case prevent the adoption of the appropriate disciplinary measures when the internal investigation determines that the communication is false and has been made in bad faith by the informant.

Likewise, it is the purpose of this Policy to strengthen the culture of information and integrity in CALVERA and the promotion of communication as a mechanism to prevent any violation of the applicable regulations.

## 2. SCOPE

This Policy applies to all CALVERA and CALVERA Group Personnel.

This Policy represents the minimum required standards that Group entities and CALVERA Personnel must meet, regardless of their geographic location, to ensure compliance with applicable law and regulations in each location.

In the event that local regulations establish more restrictive requirements, the entity concerned shall comply with such regulations and inform the Chief Compliance Officer.

CALVERA's Compliance function is responsible for the development and interpretation of this document.

It is mandatory for all CALVERA Personnel to inform the Compliance function of any allegedly unlawful act or breach of applicable legislation, the Code of Conduct or its internal regulations of which they become aware in the course of their professional duties.

## 3. DEFINITIONS

- **Affiliate:** means any entity that directly or indirectly through one or more intermediaries, controls or is controlled by or is under common control with the specified entity. For purposes of this definition, control of an entity means the power, direct or indirect, to direct or cause the direction of the management and policies of that entity, whether by contract or otherwise, and ownership of a majority of the voting rights of another entity will create a rebuttable presumption that such entity controls that other entity.
- **CALVERA, Group, or CALVERA Group:** includes CALVERA HYDROGEN S.A.U., and all its Affiliates, and branches.
- **CALVERA Personnel:** means all directors, executives, employees and consultants working within CALVERA and workers working in any CALVERA business anywhere in the world.
- **Internal Information System:** is the system implemented by CALVERA for the internal management of communications of acts or omissions as set forth in section 1.0 Purpose - of this Policy.

- **Act 2/2023:** this is Act 2/2023, of February 20, regulating the protection of persons who report regulatory and anti-corruption violations.
- **System Manager:** the natural person or collegiate body to be appointed by the Board of Directors of CALVERA to manage the Internal Information System, in accordance with the criteria established in Act 2/2023.

## 4. DEVELOPMENT

### 4.1 *Internal Information System Principles*

#### A. Confidentiality

The Internal Information System guarantees the confidentiality of the identity of the informants, and of any third party mentioned in the communication, and of the actions carried out in the management and processing of the same.

Communication through the Internal Information System shall always be confidential and, if the informants so wish, anonymous. In confidential communications, the identity of the informant shall be preserved, without prejudice of the legal obligations and the protection of the rights of natural or legal persons accused on bad faith.

The Internal Information System shall have the appropriate technical and organizational measures to preserve the identity and to guarantee the confidentiality of the data corresponding to the persons concerned and to any third party mentioned in the information provided, especially the identity of the informant in case he/she has been identified.

All CALVERA Personnel who have knowledge of the complaints made through the communication channel are obliged to maintain professional secrecy about the identity of the informant, as well as about the facts and circumstances related to the complaint.

If a judicial or administrative proceeding is initiated as a result of the communication submitted, it may be necessary to inform the competent authority of the identity of the informant.

#### B. Internal Communication Channel

The Internal Information System incorporates a communication channel via email [canal-etico@calvera.es](mailto:canal-etico@calvera.es) (the "Ethical Channel") to allow the submission of written communications and will integrate, where appropriate, the different internal communication channels.

The Ethical Channel is enabled to receive reports made by CALVERA Staff. It can also be enabled for third parties, such as suppliers, customers or investors and other interested parties.

The Compliance function may also include in this channel cases of which it has become aware through other internal sources and which involve an alleged breach of the Code of Conduct, without first obtaining the consent of the CALVERA Personnel concerned.

Communications or conversations that CALVERA Personnel have with members of the HR function regarding work-related issues or behaviors that are not aligned with corporate behaviors will not be included in the Ethics Channel by members of the HR function.

### **C. Personal Data Protection**

The Internal Information System shall comply with the applicable legislation on personal data protection, preventing access by unauthorized personnel.

The personal data provided for the purpose of communication will be processed by CALVERA, in accordance with the applicable data protection regulations, for legitimate and specific purposes in connection with the investigation that may arise as a result of the communication made, will not be used for incompatible purposes and will be adequate, relevant and limited in relation to the aforementioned purposes.

When personal data is obtained directly from informants, they will be provided with the information referred to in Articles 13 of Regulation (EU) 2016/679 of the European Parliament of 27 April 2016 and 11 of Organic Law 3/2018 of 5 December on the Protection of Personal Data and Guarantee of Digital Rights. Informants will also be informed that their identity will not be communicated to the persons to whom the facts refer or to third parties.

Once the justification of the incident and the absence of bad faith have been verified, and measures have been taken to prevent the confidentiality of the informants from being compromised, the person who has been the subject of communication will be informed, complying with the provisions of Article 11 of the Organic Law 3/2018, of December 5, Protection of Personal Data and Guarantee of Digital Rights, about the fact that he/she is accused, as well as how to exercise his/her rights in accordance with the data protection regulations.

### **D. Effective communications management:**

CALVERA will ensure that the communications submitted can be treated effectively with the objective that the first to know about the possible irregularity is CALVERA itself.

CALVERA will implement a procedure for the effective management of internal communications and investigations.

The informants will be informed, within a maximum of 7 working days from the receipt of their communication, unless this could jeopardize the confidentiality of the communication, and if necessary, the initiation of an internal investigation.

The System Manager shall keep a record in the Internal Information System, assigning it an identification code.

The Internal Information System will be contained in a secure database with access restricted exclusively to duly authorized personnel in charge of the investigation, in which all communications received will be registered, completing the following data:

- a) Date of receipt
- b) Identification code

- c) Actions taken
- d) Measures adopted
- d) Deadline

#### **E. Responsible for the System**

The Board of Directors of CALVERA shall appoint a System Manager, who may be a natural person or a collegiate body (which, in that case, must delegate to a natural person the effective management of the System) who shall carry out his functions autonomously and independently from the rest of CALVERA's bodies.

The System Manager shall not receive instructions of any kind in its exercise and shall have all the personal and material means necessary to carry them out.

#### **F. Protection and prohibition of retaliation**

CALVERA guarantees the protection of informants, as well as the prohibition of retaliation.

The informant who, in good faith, makes the report will be protected against any type of discrimination and retaliation. It is strictly prohibited to take any action against informants that constitutes retaliation or any type of negative consequence for having made a communication of action allegedly not aligned with current corporate, unlawful or criminal.

The prohibition of retaliation provided for in the preceding paragraph shall not preclude appropriate disciplinary action when the internal investigation determines that the communication is false and has been made in bad faith by the informant.

#### **G. Rights of affected persons**

The internal investigation shall in all cases respect the fundamental rights of the person concerned, who shall be informed about the content of the communication and shall be given the opportunity to respond to it and to articulate means of defense against it.

This duty to inform shall not apply in cases where the communication is unfounded. Nor will it be applicable when such communication necessarily involves compromising confidentiality, in accordance with the provisions of Article 23.3 of Organic Law 3/2018, of December 5, on the Protection of Personal Data and Guarantee of Digital Rights.

#### **H. Management of conflicts of interest in investigations**

Those responsible for handling complaints received through the Ethics Channel will not participate in the investigation and resolution of cases in which they may be involved in a possible (or potential) conflict of interest with the persons involved in the complaint. In addition, potential conflicts of interest with the respondent of the complaint or the Informant will also be identified in those cases where support from other functions is required during the investigation.

In order to avoid any conflict of interest, the provisions of CALVERA's Corporate Conflict of Interest Policy shall apply.

#### ***4.2 Non-compliance with the Policy***

Failure to comply with these regulations may result in labor sanctions, without prejudice to the administrative or criminal sanctions, which may also derive therefrom, in accordance with applicable labor legislation.

The sanctions that may be imposed shall take into account the seriousness of the offense committed, as well as other concurrent circumstances.

In the event that it is determined that the action or omission could also constitute a crime attributable to the legal person, such circumstance shall be disclosed to the competent authorities for the knowledge and prosecution of the crime.

In no case may the commission of an offense be justified by obtaining a benefit for the Group.