

ETHICS CHANNEL RULES

GRI RENEWABLE INDUSTRIES S.L

CONTENTS

PURPOSE	¡Error! Marcador no definido.
SCOPE	¡Error! Marcador no definido.
PRINCIPLES OF THE ETHICS CHANNEL.....	¡Error! Marcador no definido.
CONTENT OF THE INFORMATION	¡Error! Marcador no definido.
ROLES AND RESPONSIBILITIES	4
HANDLING OF THE INFORMATION	4
LANGUAGE	5
APPROVAL AND ENTRY INTO FORCE.....	5

PURPOSE

These rules define the operating principles and conditions of use on which the Ethics Channel is based, as well as the roles and responsibilities of each body involved in the management and processing of queries/reports.

GRI Renewable Industries provides the Ethics Channel as one of the primary sources for detecting and reporting violations, a fundamental component of our Compliance Model. This communication tool has a dual function. On one hand, it facilitates the reception of incidents and reports related to alleged non-compliance/irregularities with the behaviour guidelines in the Group's Code of Ethics and Conduct in addition to illegal conduct which may lead to criminal liability for legal entities. On the other hand, the Channel is also a means of consultation for resolving doubts that may arise concerning the proper application of the Code of Ethics, policies, rules, and laws.

To ensure awareness of the ethics channel, the company will facilitate online and/or on-site training sessions with the aim of raising awareness of the channel, raising awareness of the importance of its use, and how to use it. Said training will be notified to employees through the Group's Leading the Change intranet and/or an internal email. New hires will have a specific module included within the Welcome Pack.

SCOPE

The ethics channel is available to all GRI Group employees, directors, managers, and collaborators and other external stakeholders, such as customers, suppliers, or the company in general, with the same objective of resolving doubts regarding the application of the Code of Ethics and Conduct as well as notifying possible irregularities corresponding to non-compliance with the Code of Ethics and Conduct.

PRINCIPLES OF THE ETHICS CHANNEL

The principles governing the use of the ethics channel are as follows:

Confidentiality. The managing body will ensure the user's anonymity, security, and confidentiality during all stages of a report investigation. However, total anonymity cannot be ensured as giving testimony on the case may be necessary in any internal or external proceeding that arises.

Conflicts of interest. The action protocols defined by the GRI Group ensure the appropriate management of any potential conflict of interest, guaranteeing an independent and objective analysis and investigation of a received notification.

Independence. The managing body of the ethics channel ensures that all received notifications are analysed independently.

No retaliation. Retaliation against employees who have brought forth concerns/reports is strictly prohibited. However, penalties will apply to any person who carries out any type of retaliation.

No false reports. Those using the channel will not be held responsible for having or not having expressed themselves beforehand, provided that said person has a legitimate belief regarding the existence of an improper situation with respect to any of the areas mentioned above. However, malicious or unfounded accusations shall be deemed as serious or very serious misconduct which may lead to disciplinary action.

CONTENTS OF THE INFORMATION

Notifications received through the Ethics Channel may include:

- Queries on any question related to the Code's values and the Group's Ethics.
- Non-compliance with the Code of Ethics and Conduct.
- Incidents that must be reported and requests for approval regarding them when necessary.
- Non-compliance with any applicable internal or external standard.
- Non-compliance with any of the policies and development protocols in the GRI Group's compliance model.
- Detection of potentially criminal or fraudulent activities.

If giving notice of any conduct not reflected in the above list, common sense and good judgment should be used. When in doubt, the situation should be notified. Should the issues not be related to the ethics channel's purposes, the result shall be notified to the individual who made a report. All information related to complaints, claims, and so forth shall not be deemed as subject to communication through this channel.

The minimum required contents for communications with the ethics channel are: email address, the user's country, the country to which their communication refers, a clarification of the query type pursuant to the Code of Ethics and Conduct, and an amply detailed description of the issue leading to the report (along with evidence as appropriate). Additionally, users must accept the platform's conditions of use, privacy policy, and the necessary data in order to validate the report. When dealing with reports, clarification is also requested, when dealing with an issue that has

been dealt with before, is in process, or is believed will happen, on whether it is an issue that has been previously reported to the Courts, Police, or similar and if there is any sort of retaliation, threats, or coercion.

ROLES AND RESPONSIBILITIES

Users must address the Compliance Committee through the Ethics Channel to inform them of any improper situations, doubts, queries, or bad practices raised. Users are responsible for providing all evidence or proof available to them when making the report.

The compliance committee is the managing body of the ethics channel and the committee shall establish the action protocols to analyses, investigate, complete, and communicate the results of received reports. The Committee shall periodically report on their ethics channel management activities: the number of queries and reports received, reports regarding serious situations, status reports, and so forth to the Board of Directors and the members thereof. Likewise, they shall report any relevant matter.

The external provider (i2ethics) is responsible for providing and maintaining an accessible channel, ensuring confidentiality of communications made, requesting more information from users if necessary to carry out an investigation, saving data with the upmost security, and archiving all data in accordance with current regulations. In short, the external provider is the intermediary between ethics channel users and the communications managing body, with the Compliance Committee ensuring confidentiality as an ethics channel operating principle.

HANDLING OF THE INFORMATION

There are various ways to access the ethics channel:

- By sending a form through the electronic platform enabled for that purpose and available at [Canal Ético de GRI \(i2-ethics.com\)](https://canal-etico-de-gri.com), that will also be accessible through our Group web page [GRI](https://gri.com)
- By sending an email to: ethicalcode@gri.com.es
- By regular mail at the following address: **Compliance Committee, Calle Ombú 3 planta 12, 28045, Madrid.**
- By phone through the Call Back option accessible through the [Canal Ético de GRI \(i2-ethics.com\)](https://canal-etico-de-gri.com) platform; or via whatsapp at +34 606 558 932.

Once a concern/report has been notified through the provided platform or through other available means, users will receive an email from the external provider (i2ethics) with the information confirming the notification sent to the channel. With this confirmation, the primary management of the communication is initiated through an external provider (i2ethics) who will contact the managing body of the channel maintaining a secure, anonymous, and safe

environment through which users can express themselves without fear of retaliation. As of this moment, the channel's managing body will carry out a preliminary analysis of the received communication and will initiate the actions and arrangements it deems appropriate pursuant to the corresponding action protocols defined by the GRI Group.

LANGUAGE

These Rules are published in Spanish and English, the Spanish version prevailing in the event of a discrepancy between the two.

APPROVAL AND ENTRY INTO FORCE

This Standard was approved by the Board of Directors of the GRI Renewable Industries Group on 9 March 2023 and is effective as of the date of its approval. Any previously existing provisions regulating the same contents are repealed as of this Standard's entry into force.

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