



Nippon Gases Europe Policy on the Internal Whistleblowing System

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1. Introduction

1.1. Background

On October 23, 2019, Directive (EU) 2019/1937 of the Parliament and of the Council was published, the purpose of which is to protect persons reporting breaches of European Union law and to establish common minimum standards for all member states to ensure a high level of protection for persons reporting breaches of Union law (hereinafter the "**Directive**").

As of today, the Nippon Gases Group has a procedure that complies with the guiding principles of the Directive and strives to further strengthen the culture of regulatory compliance.

The general regulatory framework of the Nippon Gases Group has been updated to meet the requirements of the new legal regulatory provisions on the protection of reporting persons, by establishing this Nippon Gases Europe Policy on the Internal Whistleblowing System (hereinafter the "**Policy**").

1.2. Scope

This Policy is the core document that sets out the regulatory, operational and management framework of the Nippon Gases Group's Internal Whistleblowing System.

The Internal Whistleblowing System is the preferred channel for reporting actions or omissions that may constitute breaches of European Union law in the following areas (as well as those that may constitute breaches under local laws on these matters):

- public procurement,
- financial services, products and markets, and prevention of money laundering and terrorist financing,
- product safety and compliance,
- transport safety,
- protection of the environment,
- radiation protection and nuclear safety,
- food and feed safety, animal health and animal welfare,
- public health,
- consumer protection,
- protection of privacy and personal data, and security of network and information systems,
- fraud,
- competition law,
- State aids, and
- tax law.

The Internal Whistleblowing System may also be used to report the infringements that each country includes in their local laws which transpose the Directive as well as violations of the Nippon Gases Code of Conduct.

Compliance is the responsibility of each and every member of the organization. In this regard, and in accordance with the Code of Conduct, there is a duty to report any known fact that may constitute a crime, fraud or irregularity.

Communications submitted through the Internal Whistleblowing System must always be made in good faith. Communications made by impersonating the identity of the reporting person or detailing facts that are known to be uncertain or involve persons who have had no relation to such facts, even if they are true, shall be considered to be made in bad faith.

The presentation of a false or communication in bad faith may entail the adoption of legal or disciplinary measures against the reporting person.

1.3. Objective

The purpose of this Policy is to define the principles and premises that regulate the Internal Whistleblowing System, a reporting channel designed to provide adequate protection against potential retaliation against individuals who report any of the actions that could constitute violations in the terms defined in the previous section.

The Internal Whistleblowing System is a tool to strengthen the information/communication culture and a key mechanism for the prevention, detection and correction of threats to the public interest and regulatory non-compliance. It also strives to consolidate the integrity risk supervision framework and facilitate compliance with the Code of Conduct and internal regulations.

The information provided by employees, contractors or other designated stakeholders of the Nippon Gases Group is an invaluable source of information in achieving the aforementioned prevention and detection.

The groups that can submit reports through the Nippon Gases Group's Internal Whistleblowing System are the following:

- employees, managers and members of the governing bodies of Nippon Gases Group companies,
- interns,
- temporary agency workers,
- self-employed workers,
- persons working under the supervision and direction of contractors, subcontractors and suppliers.
- shareholders,

- former employees, and
- job applicants.

The measures for the protection of reporting persons shall also apply, where relevant, to:

- facilitators (natural persons who assist reporting persons in the reporting process in a work-related context, and whose assistance should be confidential);
- third persons who are connected with the reporting persons and who could suffer retaliation in a work-related context, such as colleagues or relatives of the reporting persons, and
- legal entities that the reporting persons own, work for or are otherwise connected with in a work-related context.

Nippon Gases has a separate and easily identifiable section on its website that provides adequate and sufficient information on the aspects detailed in this Policy.

2. Scope of application

The contents of this Policy are applicable to the companies of the Nippon Gases Group. The governing bodies of these companies shall adopt the appropriate decisions in order to integrate the provisions of this Policy, adapting, where appropriate, their principles of action, methodologies and processes to those described in this document, and taking into account the legal, regulatory and administrative provisions established in each country to comply with the Directive.

This integration may involve, among other decisions, the approval of a separate policy by each company. Approval will be necessary in those companies that need to adapt the provisions of this Policy to their own specific characteristics.

The person responsible for the Internal Whistleblowing System shall ensure that the integration of this Policy in the companies of the group is proportionate, that in the event that the companies approve their own policies, these are aligned with this Policy, and for consistency throughout the Nippon Gases Group.

3. Regulatory framework. Regulations and application standards

The provisions of the applicable regulations in force, as well as those that may modify or replace them in the future, apply to this Policy.

As of today, the applicable legislation in force is 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, as well as the regulations implementing

and transposing the Directive in all countries belonging to the European Union and the legislation of the countries in which the companies of the Nippon Gases Group are located.

Each of the Group's companies will develop the necessary frameworks, standards, guidelines or procedures for the correct implementation, execution and compliance with this Policy.

4. Nippon Gases System Managers

In the Nippon Gases Group Internal Whistleblowing System, the European Chief Compliance Officer and the European Human Resources Director are both members of a collegiate entity performing the duties of the System Managers. They are therefore the individuals entrusted with the management of the Internal Whistleblowing System and it is their task perform interface activities with the reporting person as well as info-training activities for people who have an employment relationship with the Nippon Gases Group companies. This collegiate entity might delegate the authority to process investigation files on the local compliance department or other persons that it considers the most appropriate, depending on the facts that are the object of the report. The persons responsible for the investigation will never be related to the fact under investigation so as to avoid any conflict of interest.

The System Managers will perform their functions independently from the rest of the governing bodies of the Group companies, may not receive instructions of any kind in their exercise and have all the personal and material means necessary to carry them out.

In order to assure impartiality, the System Managers operate under the principle of functional independence.

Likewise, they have sufficient capacity of initiative to perform their functions without the need to receive specific instructions from other areas or act at their request. Their authority includes the ability to raise queries, request information, initiate investigations and any other measure or procedure for the proper completion of the management process of the Internal Whistleblowing System.

The System Managers have the necessary and sufficient resources to undertake the activities and responsibilities assigned to them so that the Internal Whistleblowing System is adequate and appropriate, ensuring that the expected results are achieved.

In order to reinforce the independence, fairness and respect for the guarantees included in the Internal Whistleblowing System, the System Managers may choose to outsource part of the management process to external experts.

All persons performing functions within the management framework of the Internal Whistleblowing System have the necessary knowledge, experience, qualifications and professional reputability requirements to perform their duties with guarantees.

If one of the System Managers should have a conflict of interest in relation to the matters brought to his or her attention, he or she will refrain from handling them.

5. Warranties

The Internal Whistleblowing System of Nippon Gases Group provides the following guarantees:

5.1. Confidentiality

Confidentiality is a guiding principle governing the management framework of the Internal Whistleblowing System.

The system is designed and managed in a secure manner, so as to guarantee the confidentiality of the identity of any reporting person and of any third party mentioned in the communications. Confidentiality is also ensured in relation to the actions carried out in the management and processing of the reports.

Access to the information is restricted to the individuals authorized by the Policy and according to the rules set forth in the Internal Whistleblowing System.

5.2. Objectivity and Impartiality

Nippon Gases is committed to ensuring that reports are handled in full compliance with the principles of objectivity and impartiality. No action will be taken against the person that is the object of any report solely on the basis of what the reporting person alleges, without objective corroboration, and without verification of the facts being reported. In addition, from the receipt of the report until its closure, any person involved in the handling of the report who is in a situation of conflict of interest must refrain from making decisions in order to ensure compliance with the principle of impartiality.

5.3. Protection measures

Nippon Gases expressly prohibits and will not tolerate any act constituting retaliation, in any form, as well as any threat or attempt to retaliate against persons who submit a communication concerning actions/omissions detailed in point 1.2. of this Policy, as well as against those who participate or assist in the investigation process, provided that they have acted in good faith and have not participated in the reported act.

To ensure compliance with this principle, the necessary measures shall be taken to guarantee the protection of the reporting person.

5.4. Anonymity and non-traceability

Communications sent to the Internal Whistleblowing System may be either nominative, i.e., with identification of the reporting person, or anonymous.

Nippon Gases maintains a firm commitment to respect anonymity when this is the option chosen by the reporting person.

The tracking of anonymous communications is prohibited. Violation of this will result in appropriate disciplinary actions.

5.5. Rights of affected persons

The presumption of innocence and the honor of the persons concerned are guaranteed, as well as the right to be heard. Persons who may be affected by an internal investigation have the right to be informed of the communication made against them as soon as the appropriate verifications have been made and the file has been admitted for processing, providing the success of the investigation is assured.

6. Channels available for reporting

6.1. Internal reporting Channels

The Internal Whistleblowing System integrates the various internal reporting channels of the Nippon Gases Group companies, thus ensuring compliance with management standards and guarantees in all of them.

Reporting through the Internal Whistleblowing System can be done, in writing or orally, in the following ways:

- by telephone, through the so-called Hotline, at the telephone number found in the appropriate section of Nippon Gases intranet and website www.nippongases.com;
- by email, through compliance@nippongases.com;
- via the dedicated EthicsPoint web platform accessible at the following link: <https://secure.ethicspoint.eu/domain/media/it/gui/105848/index.html>;
- upon written request of the reporting person, through a meeting with the European Chief Compliance Officer and/or European HR Director, that might also be held through videoconference.

In addition, the possibility, already provided for in the Nippon Gases Code of Conduct, to file a report by communicating it to one's supervisor, the local Compliance Champion, or the Human Resources function or the Legal Department remains unaffected. These individuals will in any case assist the reporting person in the reporting process and are required to ensure the confidentiality of the information and inform in writing immediately and in any case within 24 hours of receipt the System Managers, giving simultaneous notice to the reporting person.

The reports made through the email address compliance@nippongases.com are received by both System Managers. It is therefore not advisable to send a report through this e-mail address in the event that one of the System Managers is affected by the report.

6.2. External reporting channel

Without prejudice to the aforementioned means of access, any interested party may at any time contact the national authority designated to receive reports in accordance with the Directive.

7. Governance framework

7.1. Board of Directors of Nippon Gases Euro-Holding, S.L.U.

The Board of Directors of Nippon Gases Euro-Holding, S.L.U., as the highest authority responsible for establishing the general strategies and policies of the Nippon Gases Group, is in charge of:

- the approval of this Policy on the Internal Whistleblowing System, which establishes the framework of action and operation of the Internal Whistleblowing System of the Nippon Gases Group, thus complying with the legal provisions;
- the appointment of the individuals responsible for the management of said system or System Managers and their removal or dismissal;
- the approval of the Nippon Gases Procedure for the management of information of the European Directive 2019/1937 (hereinafter the "**Whistleblowing procedure**").

Both the appointment and the dismissal of the System Managers must be notified to the Independent Authority for the Protection of the Informant in Spain within the following ten working days, specifying, in the case of dismissal, the reasons that have justified it.

7.2. Companies of the Nippon Gases Group

The Governing Bodies of each of the companies included in the Internal Whistleblowing System shall:

- adopt the appropriate decisions for the purpose of integrating the provisions of this Policy and applying the guidelines set forth herein, taking into account the particularities of each company and the legal or regulatory standards applicable to them;
- ensure that the employees with regulatory compliance functions develop the appropriate actions to ensure knowledge of the existence, guarantees and management model of the Internal Whistleblowing System;
- ensure that the appropriate measures are implemented as a result of the conclusions reached from the management of the reports;
- ensure that the System Managers are receiving all the necessary support in the management of reports; and
- establish the mechanisms for follow-up and information of the Internal Whistleblowing System.

8. Management and operational framework

The management and operational framework is detailed in the Whistleblowing Procedure, which must be approved by the Board of Directors of Nippon Gases Euro-Holding, S.L.U. The main aspects are detailed on the website, which establishes the necessary provisions for the Internal Whistleblowing System to comply with the legally defined requirements.

Although the management of reports is always personalized in all existing internal channels, the phases that apply to all of them are reception, evaluation, analysis, investigation and resolution, applying in all cases the information and communication measures to those involved in the process.

9. Control framework

Nippon Gases promotes a culture that fosters risk control and compliance, as well as the establishment of a robust internal control framework that reaches throughout the organization and allows fully informed decisions to be made about the risks assumed.

Each Nippon Gases Group company shall ensure the existence of controls over the proper application of the general principles set out in this Policy, as well as their development into internal compliance management frameworks and procedures.

10. Reporting framework

The persons responsible for the Internal Whistleblowing System:

- may request the necessary information to ensure compliance with the legal provisions in the different areas and companies of the Group; and
- will periodically provide relevant information on the Internal Whistleblowing System to the Governing Bodies and Senior Management.

11. Policy Update

The European Chief Compliance Officer, as the person responsible for the Policy, will review its content annually and, if deemed appropriate, will propose modifications to be submitted for approval by the Board of Directors.

Additionally, the updating of the Policy may be initiated, at any time and at the request of any of those involved in the management of conduct and compliance risk who have identified the need for its modification, by:

- changes in the regulatory framework
- changes in business objectives and strategy
- changes in management approach or processes
- changes derived from the results obtained in monitoring and control activities
- new policies or modifications to existing ones that affect the content of this policy
- modification of the organizational structure involving a change of functions in the management of conduct and compliance risk.

As a review procedure, the person responsible for the Policy will share the results of the analysis with the rest of those involved in the management of conduct and compliance risk and make any necessary modifications to the Policy.

Madrid, December 15, 2023



Nippon Gases Euro-Holding S.L.U.
Eduardo Gil Elejoste
President

Questions or additional information:

Should you have questions regarding this policy, direct inquiries to:

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Revisions

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