



Nippon Gases Internal Audit Policy



Internal Audit Policy

Our mission is to contribute to the realization of our group companies' philosophy and vision and the achievement of business targets.

Through the below stated internal audit activities, we endeavor to add value to our group companies' operations or make improvement proposals, thereby contributing to securing sound and appropriate business operation and improving business efficiency:

1. Conduct monitoring to ensure reasonable certainty of achievement of the purpose of internal control (business effectiveness and efficiency, reliable financial reporting, compliance with laws and regulations, and preservation of assets), and review/assess the effectiveness of the processes for risk management/control and governance by our group companies.
2. Provide assurance (reasonable guarantee)/advice to the management based on the above stated activity and support continuous improvement of the processes in our group companies' business activities.
3. Uphold independent and objective positioning, promote disciplined business operation, maintain efficiency, timeliness and accuracy, and execute effective audit activity.

This European policy about Internal Audit reflects our values and principles on this matter and may be supplemented by further European and/or local guidelines, standards, procedures.

Madrid, March 29, 2023

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

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Questions or additional information:

Should you have questions regarding this policy, direct inquiries to:
European Internal Audit Director
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Revisions

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