PROTOCOL FOR THE OPERATION AND PRIVACY POLICY OF THE ETHICAL CHANNEL

INDEX

1. Introduction 2
2. Purpose 2
3. Means of communication for the Ethical Channel 3
4. What should be communicated through the Ethical Channel? 3
5. Handling of queries, clarifications and complaints 3
6. Procedure for handling queries and clarifications 4
7. Procedure for handling complaints 4
8. Completion of the investigation 5
9. Disciplinary measures for breaches of the Code of Ethics 5
10. Personal data protection 5
    - 10.1 Data controller 5
    - 10.2 Data processed in the event of a named report 6
    - 10.3 Purposes of processing 6
    - 10.4 Legitimacy of data processing 6
    - 10.5 Recipients of the information 7
    - 10.6 Retention periods 7
    - 10.7 User rights 8
    - 10.8 Security measures 8
    - 10.9 Accurate and truthful information 9

PROTOCOL FOR THE OPERATION AND PRIVACY POLICY OF THE ETHICAL CHANNEL

1. Introduction

The creation by the Compliance Committee of the SUNCO Group, comprising the following companies: https://sun.co/sunco-capital-2/ (hereinafter, "SUNCO") of an Ethical Channel allows providing its executives, members of the various management bodies, employees, shareholders, collaborators, service providers, and representatives, as well as those who have completed their employment or statutory relationship, interns and / or candidates for employment (hereinafter, the "SUNCO Persons"), regardless of their function, hierarchical level, rank, position, seniority, type of contract or the geographical location where they carry out their work, a communication mechanism through which to send any query, clarification or breach in relation to the SUNCO Code of Ethics to the Compliance Committee and/or the Compliance Officer (as these terms are defined in the "*Compliance Management System (CMS) Procedure: Structure and Roles*").

2. Purpose

This channel has been created so that any person related to the Sunco Group's activity can communicate or report facts, irregularities, risks, actions or omissions that may involve the commission of crimes, breaches of regulations and laws applicable to the Group, as well as behaviors contrary to the Group's protocols and procedures or ethics. It is therefore an effective communication mechanism for any communication made by a whistleblower involving an action or omission that may constitute (I) an unlawful conduct relevant under Italian Legislative Decree no. 231 of 8 June 2001, or breaches of the relevant organisational and management models adopted by the Italian companies of Sunco Group in accordance with the mentioned Legislative Decree; or (II) a serious or very serious criminal or administrative offence or that may constitute an infringement of European Union law provided that:

a) Enter within the scope of the acts of the European Union listed in the Annex to Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019;
b) Affect the financial interests of the European Union; or
c) Impact on the domestic market.

That said, in the event that information outside this material scope of application is communicated, Sunco reserves the right to pursue its investigation, but the informant would not be covered by retaliation protections.

Any other question, complaints or queries about their employment situation should be channeled through the corresponding procedures other than the Ethical Channel.

3. Means of communication for the Ethical Channel

The means of communication established for the Ethical Channel are:

- Face-to-face meeting upon request of the informant, which will be held within a maximum period of 7 days.
- The meeting can be requested in the following phone number: (+34) 689 70 22 54.
- Specific forms available to interested parties to be sent to the Ethical Channel. The minimum content shall be as follows: the date of the day on which the communication is submitted and the facts that are the object of the complaint (data of the person or persons involved in the facts, date of the facts reported and list of the facts to be reported).
- E-mail: canaletico@sun.co
- Postal mail to the attention of Ethical Channel: C/ Rosario Pino, 14-16, 28020 - MADRID

It remains understood that, with respect to the Italian companies of Sunco Group, the protection provided for by Legislative Decree 23/2024 does not apply to reports received by e-mail. Therefore, in order to exercise this protection, it is necessary for the reporter to use the other forms of report indicated above.

4. What should be communicated through the Ethical Channel?

We must ask ourselves the following questions: Is it illegal? Does it violate any law? Is it contrary to the values or principles of the entity? If our conduct were made public, would it be considered unprofessional or inappropriate?

If the answer to any of the questions is YES, we must refrain from such conduct. Likewise, if you have queries about the compliance of an action with the Code of Ethics, you should consult with your managers and/or submit the question through the Ethical Channel.

5. Handling of queries, clarifications and complaints

Any communication sent through the Ethical Channel will give rise to an "acknowledgement of receipt" confirming receipt of this communication by the Compliance Officer, provided that the details of the sender of the communication are available.

The deadline for sending the "acknowledgment of receipt" shall be seven (7) calendar days following the reception of the communication.

A unique registration number shall be assigned to each communication to identify it during its processing. The "acknowledgement of receipt", if possible, shall contain such registration number.

6. Procedure for handling queries and clarifications

Once the "acknowledgement of receipt" has been sent, a written reply will be given, if possible, within a maximum period of one (1) month from receipt. In the event that the communication is considered to be of particular complexity, the response period may be extended to two (2) months, the sender of the communication being informed, if possible.

The response shall be prepared by the Compliance Officer (as this term is defined in the "*Compliance Management System (CMS) Procedure: Structure and Roles*") after written authorization by the Compliance Committee (as this term is defined in the " *Compliance Management System (CMS) Procedure: Structure and Roles* ").

7. Procedure for handling complaints

Once the "acknowledgement of receipt" of the complaint has been sent, the complaint shall be admitted for processing or filed, and the complainant shall be notified of this decision, with justification, if possible. This communication of admission for processing or filing shall not exceed a period of fifteen (15) days from the sending of the "acknowledgement of receipt", which may be extended to one (1) month in exceptional circumstances.

In the event that the complaint is admitted for processing, the Compliance Committee may count on the collaboration of whoever it considers relevant for the investigation. This period shall not exceed two (2) months from the sending of the communication of admission for processing of the complaint, unless the same is considered of special complexity, which may then be extended to three (3) months.

If possible, additional information or clarification may be requested from the person who has made the complaint, when deemed necessary to carry out the investigation. Such information or clarification must be provided by the interested party within a maximum period of fifteen (15) days. Failure to provide the requested information or clarification does not imply closing of the processing file.

Depending on the seriousness of the facts reported and the subjects involved, the Compliance Committee may inform SUNCO's Board of Directors and/or bring the facts to the attention of the competent authorities if deemed appropriate.

The information shall be immediately forwarded to the Public Prosecutor's Office when the facts may be indicative of a crime. In the event that the facts affect the financial interests of the European Union, it shall be forwarded to the European Public Prosecutor's Office.

The Sunco Person(s) affected by the complaint shall be informed of the actions and omissions attributed to him/her and to be heard at any time once it has been ensured that he/she cannot influence the success of the investigation.

Likewise, the presumption of innocence and the honor of any Sunco Person involved in the Protocol of Operation of the Ethical Channel is required.

All SUNCO Persons and third parties who are required during the investigation period must cooperate and maintain the strictest confidentiality in this regard by signing a confidentiality agreement. The reporter's identity will not be disclosed unless it is strictly necessary for the course of the investigation according to the applicable law.

8. Completion of the investigation

The completion of the investigation should be recorded in a file containing, at least:

- Facts that are the subject of the complaint.
- Possible non-compliance with any internal policies, procedures or regulations.
- Actions carried out during the research phase.
- Resolution.

If facts that violate any SUNCO policy, procedure or internal regulation are deemed to be proven, disciplinary proceedings will be initiated.

In the event that the complaint involves third parties related to SUNCO, measures to be taken in relation to them and the contractual relationship with them will be determined.

If the reported facts are considered not in accordance with the applicable law, SUNCO will make available to the competent authority the information related to the facts.

Finally, depending on each case and as long as the rights of the affected parties are guaranteed, the Compliance Committee and/or the Compliance Officer will inform, whenever possible, the complainant and the reported party of the outcome of the investigation.

9. Disciplinary measures for breaches of the Code of Ethics

Certain violations of the Code contravene applicable law and could have serious consequences for individuals, including fines, penalties or imprisonment.

In addition, SUNCO will impose disciplinary measures, up to and including termination of employment, in strict compliance with applicable labor laws, for violations by SUNCO Persons of this Code and/or any other SUNCO internal regulations, policies and procedures and/or applicable law.

10. Personal data protection

10.1 Data controller

SUNCO guarantees the confidentiality of the people who make use of the Ethical Channel as well as the management of all personal data of those involved in the procedure in accordance with current and applicable regulations on data protection.

The data controller is Sunco Capital Green Energy Investments, S.L., with tax identification number B65461204, a company domiciled at C/ Rosario Pino, 14-16, 28020 Madrid, registered in the Madrid Mercantile Registry, Volume 35483, sheet 69, page 637802 (hereinafter, SUNCO).

10.2 Data processed in the event of a named report

Please note that SUNCO's Reporting Channel allows anonymous reports to be submitted. However, if the reporter wishes to submit the report by name, SUNCO may collect the following types of data from the reporter and, where applicable, from the persons involved in the report:

- Identification data: first and last name.
- Contact details: telephone number and email address.
- Professional details: professional position.
-

In addition, SUNCO may process other types of data in relation to the facts reported as allegedly unlawful or irregular and any supporting documentation deemed appropriate for investigating the conduct reported.
No personal data will be collected whose relevance is not obvious for the processing of specific information. If irrelevant data is accidentally collected, it will be deleted from the Reporting Channel without undue delay.
If it is determined that the information provided or part thereof is untrue, it will be deleted immediately upon becoming aware of this circumstance. If this lack of truthfulness constitutes a criminal offense, the information will be retained for the time necessary to conduct the legal proceedings.

10.3 Purposes of processing

SUNCO will process the data it can access as a result of the communications received for the following purposes:

- To receive and decide on the admissibility of communications received through the Reporting Channel.
- Once the communications have been admitted for processing, to investigate the reported facts and take the relevant corrective measures, if necessary.
- To keep the whistleblower informed about whether or not their communication has been accepted for processing, as well as about the progress and results of the investigation process, if there are sufficient grounds for accepting it for processing.

10.4 Legitimacy of data processing

In relation to the conduct reported through this Reporting Channel, SUNCO has the following legitimate bases for data processing:

- the **public interest** (Article 6.1.e of the GDPR) when the Reporting Channel is not mandatory or the processing is carried out in the context of public disclosure.

- a **legal obligation** (Article 6.1.c of the GDPR) applicable to SUNCO if the report relates to violations covered by the applicable legislation regarding the whistleblowing
    - Violations of European Union law,
    - Commission of serious or very serious crimes or administrative offenses or any violation of anti-money laundering regulations;
    - Commission of crimes punishable under Legislative Decree No. 231/2001 or violations of the Organizational Model (it. Organizational, Management, and Control Model Modello di Organizzazione, Gestione e Controllo) adopted by Italian companies controlled by SUNCO pursuant to the aforementioned legislation.
- SUNCO's **legitimate interest** (Article 6.1.f of the GDPR) in ensuring compliance with the corporate conduct set out in SUNCO's Code of Ethics or Code of Conduct, without the processing of data in this context leading to an imbalance of the rights of the data subjects and without the processing causing them harm.

10.5 Recipients of the information

The data that SUNCO may access as a result of communications received through the Reporting Channel may be disclosed to:

- Public bodies or institutions, judges, and courts when necessary for the adoption of disciplinary measures, for the completion of legal proceedings that, where applicable, are relevant or in cases where required by law.
- As mentioned above in the protocol:
    - to the Public Prosecutor's Office, when the proceedings fall within its jurisdiction. If the facts concern the financial interests of the European Union, they will be forwarded to the European Public Prosecutor's Office.
    - When necessary for the investigation or adoption of disciplinary or corrective measures against the SUNCO Group entity where the reported facts occurred (https://sun.co/sunco-capital-2/).

With regard to the disclosure of the whistleblower's personal data, SUNCO will ensure that their identity and all personal data that SUNCO may have about them are in all cases confidential and will not be disclosed to the persons to whom the reported facts relate or to third parties, in accordance with the fundamental rights of the individual, without prejudice to any actions that may be taken by the competent judicial authorities, for which SUNCO assumes no responsibility.

10.6 Retention periods

Personal data to which SUNCO has had access as a result of communications received through the Reporting Channel will be retained only for the time necessary to decide whether to initiate an investigation into the reported facts and to manage the communication, provided that it has been accepted for processing. In any case, it such personal data will be physically deleted three months after receipt of the communication, unless

the purpose of storage is to leave a trace of the functioning of the model for the prevention of crimes committed by the legal entity, in which case it will be anonymized. The above period may be extended by a further three months in particularly complex cases.

Communications that have not been followed up may only be stored anonymously in the Ethics Channel procedure, completely deleting personal data and, consequently, without the blocking obligation provided for in Article 32 of Organic Law 3/2018 of December 5 being applicable.

All information provided is confidential and, UNDER NO CIRCUMSTANCES, will the personal data of the whistleblower be disclosed to the person(s) reported, as all necessary measures have been taken to preserve their identity. Identification and contact details are requested in order to request further information, if necessary, but these fields are not mandatory.

The information will be stored in a register containing the information received and the internal investigations that have resulted from it. The registers will be kept in accordance with the "Ethics Channel Operating Protocol" or any legal requirements in force at any given time.

The storage of the information received, as well as internal investigations, will never exceed 5 years of storage by SUNCO.

Personal data provided that is considered unnecessary, as well as personal data that has been provided and that refers to conduct not included within the scope of the Ethics Channel, will be immediately physically deleted.

10.7 User rights

You may exercise your rights of access, rectification, erasure, objection, restriction, and portability, as well as revoke your consent, at any time by sending a written communication to the email address dpo@sun.co.

However, the exercise of these rights is limited to whistleblowers who have identified themselves at the time of submitting the report. If SUNCO has reasonable doubts about the identity of the whistleblower requesting the right, it may request additional information to verify their identity.

Where applicable, you may exercise the above rights with SUNCO by regular mail to the above address, addressed to the Compliance Officer, or by email to: canaletico@sun.co.

If whistleblowers wish to obtain further information in this regard or believe that their right to data protection has been violated, they may contact the Spanish Data Protection Agency (www.aepd.es) or SUNCO's Data Protection Officer (dpo@sun.co).

10.8 Security measures

In accordance with the aforementioned regulations, SUNCO has adopted the appropriate technical and organizational measures to ensure the protection of the rights and freedoms of individuals affected by the processing of their personal data, including those relating to the necessary confidentiality and respect for the identity of the whistleblower in the event of a named report, data protection, and the secrecy of communications, in order to prevent the loss, misuse, alteration, and/or unauthorized access to the data provided by the whistleblower.

Access to the data contained in relation to the Ethics Channel procedure will be limited to the members of the Compliance Committee and the Compliance Officer, according to their competences and functions, as defined in the terms “Compliance Management System (CMS) Procedure: Structure and Roles.”
Furthermore, any type of retaliation against those who make communications in good faith and on the basis of reasonable evidence.
In the event that the reported incidents are referred to the competent authority, SUNCO will cooperate in transmitting the information required by that authority in accordance with applicable legislation.

10.9 Accurate and truthful information

SUNCO informs the reporter that the report submitted through the Reporting Channel may lead to internal or external investigations and may have negative consequences for the persons involved.
For this reason, it is necessary to provide us only with information that you believe to be correct, to the best of your knowledge and belief, and that is relevant to identifying a violation of regulatory compliance and/or SUNCO's Code of Ethics or Conduct.
SUNCO may take any disciplinary and/or legal action it deems appropriate if the communication is manifestly unfounded or if, in SUNCO's opinion, there are reasonable grounds to believe that the information has been obtained through the commission of a crime