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	COMPLIANCE POLICY	QM - 013	01

QM -013
COMPLIANCE POLICY

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2 PURPOSE

The purpose of the Compliance Policy is to transfer to GasN2 collaborators (employees, members...) the set of regulations internal that develops the Company to leave It demonstrates its ethical position and compliance with regulations in the development of its activities.

Thus, the *Compliance System* establishes a series of principles and guidelines for action that all members of the company must respect and comply with at all times.

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3 ABBREVIATIONS AND DEFINITIONS

• <u>GasN2:</u>	GasN2 Itrogen SL
• <u>Employee or Member:</u>	Any employee employed by GasN2, whether on a permanent, temporary, or internship contract.
• <u>Collaborator:</u>	Any person or company that has commercial, administrative, labor, or any other type of dealings, whether they are its own employees, clients, suppliers, or others.
• <u>Compliance</u>	Translated into Spanish as Regulatory Compliance. This refers to the requirements that an organization must comply with (legally). taxes), So as those that a organization voluntarily chooses to comply (codes of good practice, international standards).
• <u>System of Compliance:</u>	System that candle by he compliance of all the obligations or regulations of the organization.
• <u>Compliance officer:</u>	HE treats of the organ of compliance, in this case one-person, that is in charge of the supervision and of the good operation of the <i>Compliance</i> System implemented in GasN2.
• <u>Internal System of Information either Channel Ethical:</u>	This is a channel through which irregularities or non-compliance with internal or external regulations can be reported. subjects that affect to GasN2, their professionals either their activities.

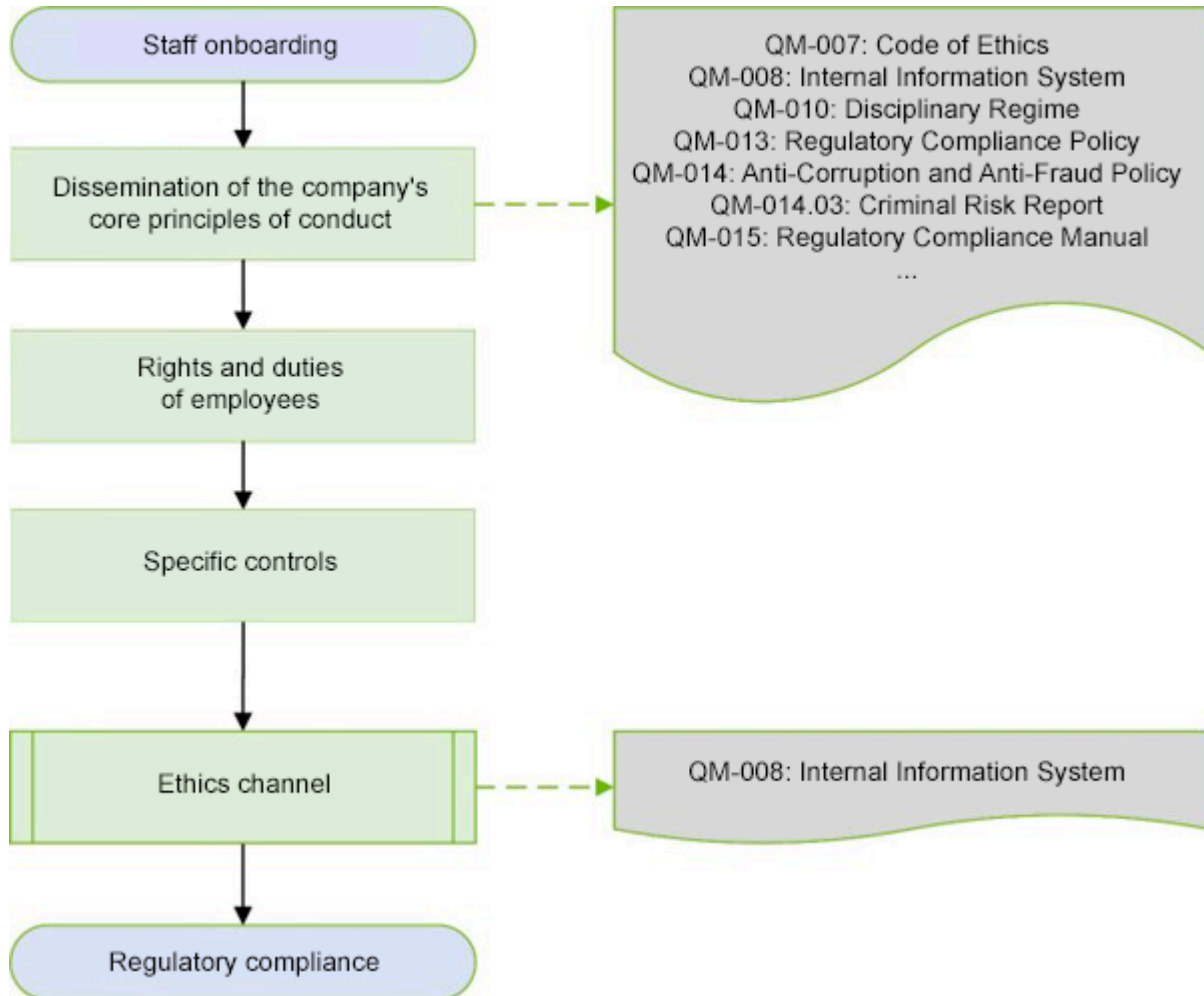
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4 INPUTS

- Employees either members of GasN2
- Performance of GasN2 before the breaches normative in the that incur the employees either members of the Company.

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5 PROCESS ACTIVITY DIAGRAM



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6 RESULTS

- People workers formed and informed.
- Beginning fundamentals of performance and guidelines of the Company implemented.

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7 PROCESS DESCRIPTION

7.1 Introduction

GasN2 could be criminally liable if a crime is committed and it does not have the necessary means to prevent it. In this context, in accordance with current criminal law, GasN2's criminal liability can be avoided or mitigated if, prior to the commission of the crime, a *Compliance System has been adopted and effectively implemented*.

By it, from the company is implements a system of *Compliance* to highlight the commitment of the Company with ethical and regulatory compliance, as well as to minimize the commission of criminal acts and other irregularities.

Specifically, he System of *Compliance* is a set of regulations internal that develops GasN2 to demonstrate the ethical and regulatory compliance position that the company maintains in the development of their activities. Of this mode, in he System of *Compliance* HE establish a series of principles and guidelines for action that all members of the company must respect and comply with at all times.

In addition to the principles and objectives set out in **QM-007: Code Ethical**, which should be known and apply in the day to day, the main objectives of the System Compliance are the following:

- Promote a culture ethics and of compliance normative in GasN2.
- Tolerance zero to the commission of crimes.
- Establish measures of control for the prevention of crimes and others irregularities.
- Keep a relationship based in the ethics and he compliance normative with all the members of the company and with the third parties with the that the company HE relates.
- Training for all the members of GasN2 in subject of compliance ethical and normative.
- Review, update and adapt permanently he System of *Compliance*.

Failure to comply with this Policy may result in penalties in accordance with **QM -010: Regime Disciplinary** of GasN2

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7.2 Scope of the System of Compliance and of the Policy of Compliance

In general, the System of *Compliance* HE develops about the base of the characteristics and Finnish that inspire GasN2's business activity and are binding on all of its members, regardless of their position or position. Furthermore, the content of the *Compliance System* may be extended to third parties (or collaborators) with whom the company maintains commercial or contractual ties.

The person primarily responsible for supervising the implementation of the *Compliance System* is the *Compliance Officer*. *Officer*. Now good, each one of the members of GasN2 are likewise responsible of their compliance and must transfer their content to the people in charge of us.

Specifically, the System of *Compliance* of GasN2 this compound by:

- QM-007: Code Ethical.
- QM-008: System Internal of Information.
- QM-010: Regime Disciplinary
- QM-013: Policy of *Compliance* .
- QM-014: Policy of Anti-corruption and Anti-bribery
- QM-014.03: Report of risks penalties.
- QM-015: Manual of *Compliance* .
- Policies generals and others regulations internal reflected in the documents guy QM-XXX of the GasN2 Quality Management System.

7.3 He Compliance Officer

Compliance function at GasN2 falls primarily to the *Compliance Officer* , who has been provided with:

- Independence.
- Authority.
- Competence adequate.
- Access straight and immediate to the organ of administration.

The company's *Compliance Officer* is the internal body responsible for supervising the operation and of the compliance of the System of *Compliance* , and of boost his improvement and report to the Council of Administration and to the High Address.

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If you have any questions about how to proceed, or to report any relevant facts or improvements, GasN2 employees should contact the *Compliance Officer* .

7.4 System Internal of Information either Channel Ethical

The System Internal of Information is the half that GasN2 puts to provision of the members of the company to report any non-compliance or concerns regarding the *Compliance System to the Compliance Officer* . Specifically, the Internal Information System must be used to report:

- Any breach of the Code Ethical or of the rest of internal regulations, processes and controls that make up the *Compliance System* .
- Any rape of the legislation applicable current .
- Any contingency that can assume a risk for reputation of GasN2.
- Doubts and queries in relationship with the development and application of the System of *Compliance* .
- Others doubts, complaints and suggestions of the people workers.

In the **QM-008: System Internal of Information** , detailing how the Ethics Channel is a completely confidential medium and guarantees that the person who has reported a violation will not suffer any retaliation, provided it is used in good faith, as well as the entire operating procedure of the same.

7.5 Commitment with the compliance ethical and normative

GasN2 is a organization business that develops his activity attending to the demands ethical and regulatory compliance. In this sense, respect for all the values and principles of action established in **QM-007 is part of its organizational culture: Code of Ethics** . In this way, each member of the company accepts these values and principles as their own, extending them to all third parties with whom they maintain business relationships.

Respect for compliance with current laws and the technical procedures required for the Company's activities is also part of the organizational culture. In terms of *compliance* , this commitment implies that each member of GasN2 must strive to avoid any conduct or activity that violates current legislation.

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From GasN2 HE demands to all the members of the company that, in the development of their Business activities must comply with the regulations applicable in their respective areas of activity. Furthermore, an organizational culture aligned with *compliance* among third parties or collaborators with whom business relationships are maintained must also be promoted.

In any case, the prohibition of committing criminal acts through or in the name of GasN2 extends to any member of the company, sea which sea his post either function. The breach of Any of the provisions established in the *Compliance System* may be subject to a proportionate sanction to the gravity of the made and of agreement with the regulations applicable labor such and as is left over collected in the **QM-010: Regime Disciplinary**.

GasN2 will actively implement policies that foster a positive work environment, a culture of prevention, and help prevent situations that may deteriorate it. Likewise, collaboration, cooperation, and trust in relationships between the company's various departments and units, and among its members, will be encouraged and strengthened.

At GasN2, we understand that respecting the culture of compliance and preventing crimes and other irregularities is not a one-time activity but rather a permanent and constantly evolving one. To this end, our *Compliance System* is active and periodically reviewed. Therefore, the company is committed to to develop, review and improve of shape continue, all the policies, procedures and processes focused to the prevention of risks penalties and compliance normative.

Below are a series of rights and obligations of all GasN2 members in relation to the *Compliance System*. However, they should be understood without prejudice to the rights and obligations of all members of the GasN2 team. that the ordering legal current recognizes to the people workers and to the citizens in general. Specifically, the rights and duties recognized in applicable labor regulations must always be respected.

7.6 Rights of the members of GasN2

7.6.1 Right to be informed of their obligations

All the members of GasN2 have the right to be informed of all those obligations that are imposed in professional activity.

7.6.2 Right to the confidentiality and protection in case of use the Channel Ethical

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GasN2 guarantees the confidentiality of the person that there is made a communication to through the Channel Ethical. In addition, HE guarantees the confidentiality and the protection of data personal of people affected by the facts press releases either that participate in his investigation.

Furthermore, it is also guaranteed that no one who reports in good faith will suffer retaliation. However, communications made in bad faith, with knowledge of their falsity, or with the purpose of harm to a buddy either superior will be object of sanction disciplinary, without damage of any liabilities that may arise.

7.6.3 Rights recognized in the development of investigations internal

The receipt of a well-founded communication may give rise to an internal investigation, which HE will take to cape with absolute respect to the rights and guarantees that he frame legal current recognizes the workers.

Yeah as result of a investigation internal HE notes that HE ha produced a In the event of a violation of applicable laws, of the **QM-007: Code of Ethics** or, in general, of the *Compliance System* or other internal regulations, GasN2 will sanction, in a manner proportionate to the seriousness of the incident, the person directly responsible and those who, having the duty to warn and/or prevent the violation, have not warned or avoided it. Those who, knowing of the existence of violations, will also be sanctioned in a proportionate manner. No the have communicated.

In he frame of the investigation, the person investigated will have the following rights:

- Right to know the facts attributed to him or her and to be heard by those responsible for the investigation.
- Right to collect he advice legal that consider prompt and to that you attend a attorney in the event that a statement is taken. GasN2 will not be responsible for the fees of said attorneys, unless it voluntarily decides to do so.
- The right to respect at all times for the fundamental rights of the person under investigation, in particular their right to physical and moral integrity and dignity, as well as their right to privacy, confidentiality of communications, and protection of personal data, without prejudice to the provisions regarding the inspection of GasN2 material resources.
- Right to respect each other in all moment he principle of proportionality: is say, HE will comply with the beginning of suitability ("the investigation ha of serve for the purpose intended"), of necessity ("No there is other means less harmful") and of proportionality *strictu sensu* in strict sense ("of the action HE derive further benefits for he good public that he private").

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The research internal HE will take to cape with the maximum booking to end of preserve in at all times the honorability, the presumption of innocence and the right not to testify against oneself of the persons under investigation.

7.6.4 Rights in subject of protection of data of character staff

With respect to personal data collected by GasN2 as a result of receiving communications or internal investigations, members of the company may exercise all rights granted to them by current regulations, as reflected in the **QM-**

006: Policy of Protection of Data .

GasN2 will document the investigated cases until the resolution of the investigation, taking into account in account that the data of character staff collected will be subjected to it established in it Regulation (EU) 2016/679 of the Parliament European and he Advice of 27 of April of 2016.

7.7 Homework of the members of GasN2

7.7.1 Duty of compliance

All the members must be guided always by the following beginning basics:

- Avoid any conduct that can damage either put in danger to GasN2 either to his reputation;
- Act legal and honestly;
- In the exercise of their work activity, they have the obligation to comply at all times with current legislation, with the **PG-007: Code Ethical** and with the policies and other internal regulations of the company.
- In addition, they have the obligation to comply with all the measures that may be established for the prevention of crimes resulting from the requirements of good faith arising from their employment relationship with GasN2.

Failure to comply with the above obligations may be subject to disciplinary sanctions in accordance with the current labor law framework and without prejudice to criminal sanctions or civil claims. that can proceed such and as HE details in he **QM-010: Regime Disciplinary** . In the The severity and repetition of the infraction will be taken into account in the specific disciplinary sanction, and the sanctions regime regulated in the applicable Collective Agreement and in the labor and administrative regulations applicable in each situation will always be applicable.

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7.7.2 Duty of training

compliance training activities the company schedules.

In addition, GasN2 members with leadership roles are responsible for moving content of the regulations internal of the System of *Compliance* that sea of application, to the activities of the members under their charge.

7.7.3 Duty to report and collaboration in research

In he compliance of the obligation of work assumed in he respective contract, HE has to Act in accordance with the diligence and collaboration in the work established by the legal provisions, the applicable Collective Agreement and the orders or instructions adopted by GasN2 in the regular exercise of its management powers.

Throughout it, HE has the obligation to communicate through the Channel Ethical any violation of applicable laws, the Code of Ethics or, in general, the *Compliance System* or other internal regulations of the company.

Likewise, there is an obligation to cooperate with the company, providing all information available regarding potential unlawful conduct committed in GasN2's activities, whether by a member of the company or by third parties.

In case of intervene in a process of investigation, HE has the obligation of keep secret (duty of stealth) about the data and information to the that HE is had access during the processing thereof.

In addition, HE has the obligation of inform to the *Compliance Officer* Yeah, by any circumstance, it is is requested for appear before a Judged either the Police, as witnesses either investigated, by events that occurred at GasN2 and/or in the exercise of work activities.

During internal investigations, in order to determine the scope of possible irregularities, the company may grant the person under investigation paid leave to prevent them from destroying evidence or committing further irregularities. During this period, the person investigated will continue perceiving his salary and GasN2 will maintain his situation of high to the Social Security purposes. Likewise, the company will inform the person under investigation that during the paid leave situation, they must be contactable so that the company can, in its

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case, to put on in contact with she in any moment either, even, request you that HE person in the workplace.

7.7.4 Prohibition of use the resources of GasN2 for Finnish strangers

All the members of GasN2 have the obligation of use the resources that the company puts at your disposal for exclusively work-related purposes, except if you receive express authorization from your superior allowing you to use said resources for other purposes.

This obligation extends, without claiming to be exhaustive, to resources such as computer equipment and applications, telephones and emails, office supplies and furniture, means of transport, and N2 gas facilities.

GasN2's material resources may be subject to inspection within the limits imposed by current labor regulations and applicable jurisprudence at any given time.

7.7.5 Confidentiality of the information

It is prohibited to carry out any activity consisting of access, appropriation, use or disclosure of trade secrets of GasN2 or third-party companies without the consent or authorization preceding, So as the infringement of the homework of booking of managers either Employees of third-party companies. This includes, for example, information about the company, its activities, business plans, structure, customers, and any other company information that is not publicly available.

The seizure, disclosure, or transfer of any document—written or electronic—that is considered a trade secret of GasN2 or a third party is prohibited. Except by express notification, no member of the company may copy information and/or documents to any medium or system other than GasN2.

In In this context, members of the company have the obligation of ensure the confidentiality of any class of information reserved either sensitive of GasN2 either thirds companies. In all case, no member of GasN2 may do use of bliss information in benefit own either of third parties.

It is strictly prohibited to use any type of information or documentation belonging to to other company that HE is had knowledge as consequence of a position work former without he consent of the same.

The previous prohibitions will subsist for all the members of GasN2 even having finished the relationship contractual with GasN2.

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It is duty of all members of GasN2 return all the material placed to your provision, as well as all professional information in your possession (documents, access keys to third-party systems, etc.), in the event of termination of your contractual relationship with GasN2.

All the members of the company must assume that he job developed for GasN2 have or not the consideration of intellectual or industrial property, is property of GasN2. Consequently, No element of GasN2 (including studies, programs, lists or inventories of any kind, etc.) may be copied, reproduced or transmitted without the authorization of GasN2.

7.7.6 Duty of safeguard of the image of GasN2

In order to preserve the image of GasN2, we must commit to limiting the use of the name, brand and image of the company to situations associated with he development of the business and business activities, as well as not to spread news or comments that could erode their reputation.

This obligation should not be understood as a limit to the right to report, to the competent authorities, any circumstance that we consider to constitute a crime or the obligation to attend to the requirements of information that the authorities could formulate.

7.8 Controls specific

GasN2, of accordance with it provided in the regulations and jurisprudence current in each At any time, the Board may adopt the surveillance and control measures it deems most appropriate to verify compliance by its members with their labor obligations and duties, taking due consideration of their rights in their adoption and application.

7.8.1 Control of the media corporate

In accordance with the jurisprudence and regulations in force at any given time, GasN2 may control corporate resources by:

- The need for coordinate and guarantee the continuity of work activity in cases of staff absences.
- The protection of the system computer scientist of GasN2 that can be affected negatively for certain uses.

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- The prevention of responsibilities that could derive also for GasN2 as consequence of illicit use against third parties.
- Within the framework of an internal investigation, provided it is justified and there are no less invasive measures to be taken.

GasN2 will be able to review corporate media whether its user is still part of the company or in case of that is finalized his relationship labor either trade with GasN2.

7.8.2 Records about the members of GasN2, their ticket offices, effects personal and private means of production

In accordance with current regulations and jurisprudence applicable at all times, GasN2 will be authorized to conduct searches of company members, their lockers and personal belongings, as well as the company's private production facilities, when there are grounds to do so.

The faculty exceptional planned in this paragraph HE finds submitted to the following boundaries:

- The intervention must be necessary for the protection of the assets of the company and other members of GasN2, as well as for the protection of other interests relevant to GasN2 and the members of GasN2.
- The intervention has to be carried out inside of the center of job and in hours of job, for guarantee the presence of the GasN2 member in question or, where appropriate, the assistance of a legal representative of the workers either, in his absence of the center of job, of other member of GasN2, whenever possible.
- HE will respect to the maximum the dignity and privacy of the members of GasN2.
- Has to be suitable for get he end legitimate alleged.
- Has to be necessary, this is, the extent less restrictive for reach he aim pursued.
- It must be strictly proportionate, so that the objective pursued, based on the existence of suspicions, compensates for the individual restriction.
- The minutes must clearly and truthfully record the content of the intervention.

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7.8.3 Facility of microphones and cameras

Likewise, in exercising its authority to supervise work activity, and in accordance with current regulations and jurisprudence, GasN2 will be authorized to install microphones and cameras in certain areas of its workplaces in those countries and territories where this is permitted.

In concrete, GasN2 will be able to install of visible microphones and cameras in common areas such as receptions, halls, meeting rooms or similar; as long as the users are duly informed collaborators of the company of the utilization of sayings media, So as of the purposes of These, however, may not be installed hidden or in areas sensitive to personal privacy, such as restrooms or changing rooms, among others.

Likewise, in those countries and territories where permitted, it may conduct random recordings and wiretaps of phone calls made by GasN2 members, provided that such monitoring and its purposes are duly disclosed.

8 TEMPLATES AND RECORDS

DOCUMENT	CODE	LOCATION	RESPONSIBLE	RETENTION
n/a	n/a	n/a	n/a	n/a

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9 RELATED DOCUMENTATION

CODE	DOCUMENT
QM -006	Policy of Protection of Data
QM -007	Code Ethical
QM -008	System Internal of Information
QM -009	Protocol of Harassment
QM -010	Regime Disciplinary
QM -011	Policy of Bills
QM -012	Policy of Confidentiality
QM -014	Policy Anti-corruption and Anti-fraud
QM- 014.03	Report of Risks Penalties
QM -015	Manual of Compliance