

INTERNAL REPORTING CHANNEL PROCEDURE

Mediterranean Renewables SGEIC, S.A.
Version - March 2026

1. Introduction

Mediterranean Renewables SGEIC, S.A. (the “Company”) has established an Internal Reporting Channel to enable the communication of potential irregularities, regulatory breaches, or conduct contrary to the law or the Company’s internal rules.

This procedure has been established in accordance with Law 2/2023 of 20 February on the protection of persons who report regulatory infringements and on combating corruption.

2. Scope

The Internal Reporting Channel may be used by:

- employees of the Company
- directors and senior management
- suppliers and business partners
- investors and other third parties maintaining a professional relationship with the Company

3. Matters that may be reported

The Internal Reporting Channel may be used to report, among others:

- potential regulatory breaches
- financial or accounting irregularities
- conduct contrary to anti-money laundering regulations
- infringements relating to financial markets or regulations applicable to the Company
- undeclared conflicts of interest
- any conduct contrary to the Company’s ethical principles

4. Submission of reports

Reports may be submitted through the following channel:

Email: info@medren.energy

Reports may be submitted either anonymously or with identification.

The Company guarantees the confidentiality of the identity of the reporting person, as well as of any third parties mentioned in the report.

5. Handling of reports

Upon receipt of a report:

- it will be registered in the Company's internal system
- a preliminary assessment of the information received will be conducted
- appropriate investigative measures will be taken where necessary

The Company will acknowledge receipt of the report within a maximum of seven days and will provide feedback to the reporting person within a reasonable period, not exceeding three months, except in duly justified cases.

6. Protection of reporting persons

The Company guarantees that no retaliation will be taken against individuals who report potential infringements in good faith.

The Company will also take the necessary measures to ensure the confidentiality and protection of reporting persons in accordance with applicable regulations.

7. External reporting authority

Without prejudice to the use of the internal reporting channel, reporting persons may submit their reports to the Independent Authority for the Protection of Whistleblowers or other competent authorities in accordance with applicable legislation.

8. Approval and review

This procedure has been approved by the Board of Directors of Mediterranean Renewables SGEIC, S.A.

The Company will periodically review this procedure to ensure its continued compliance with applicable regulations.