



Fiscal policy

The purpose of the Fiscal Policy is to establish the strategy, principles and basic guidelines for the taxation of Enagás (hereinafter, “the Company”), which must guide the conduct of all Enagás employees, senior managers and directors, as well as third parties with whom the company has dealings.

This policy includes Enagás’ commitments necessary to ensure due diligence in fiscal matters through the development and implementation of good practices in tax matters and a management model that adopts an approach to fiscal responsibility based on prudence and in line with the recommendations contained in the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct. The commitments of this policy also contribute to the achievement of the Sustainable Development Goals.

Enagás adheres to the spirit and letter of the obligations and regulations of the various legal jurisdictions in which it operates, and to any others it has undertaken voluntarily.

This policy applies to and is communicated to all employees, managers and directors of all companies that make up the Enagás Group, including any affiliates that are not part of the Group but are under the effective control of the Company, within the limits established by the applicable regulations. In the case of affiliates not effectively controlled by the Enagás Group, principles and directives that are consistent with those established in this policy will be proposed in their Board meetings.

In addition, the company will also encourage the application of the principles of this Policy in respect of joint ventures and other equivalent associations or entities to the extent possible. When working with contractors, suppliers, and other entities collaborating with Enagás or acting on its behalf, Enagás will promote principles and commitments consistent with this policy, placing special emphasis on the supply chain.

The Company's fiscal strategy is aligned with its purpose and values, as well as with its corporate principles and long-term business strategy. Its objective is to ensure compliance with tax regulations and all tax obligations in the different jurisdictions in which it operates, all within the framework of respecting the corporate principles of integrity, transparency and the pursuit of social interest.

Commitments

Enagás has made the following general commitments in relation to fiscal matters and corporate fiscal governance:

- To adopt the necessary measures to guarantee the reduction of significant fiscal risks and the prevention of conduct likely to generate them, through the establishment of a rule for the supervision, monitoring and control of the company's activity, implementing the Fiscal Policy.
- To implement effective systems of information and internal control of fiscal risks, including measures to mitigate them, and establishing internal corporate governance rules in this area, compliance with which may be subject to review.
- To adopt decisions and actions in fiscal matters based, in all cases, on a reasonable interpretation of the applicable regulations, under the principles of prudence and responsibility, and, where appropriate, to avoid possible conflicts of interpretation by using the instruments established for this purpose by the tax authorities.
- To establish, maintain and strengthen a relationship with the tax authorities that is presided over by collaboration, cooperation, trust, good faith, reciprocity and professionalism, without prejudice to any legitimate controversies that, in defence of its interests and those of its shareholders, could occur with regard to interpretation of the rules, including:
 - The provision of information and documentation with tax implications relating to Enagás and the affiliates it controls, as part of its auditing duties.
 - The detection of fraudulent tax practices in the markets in which Enagás operates.
- To inform the company's Board of Directors of the fiscal criteria applied and the tax consequences of transactions or matters to be submitted for approval when these are a relevant factor.
- To make use of all the possibilities offered by the contradictory nature of the inspection procedure and encourage, as far as possible, the voluntary standardisation of any contingency.
- Not to use, in order to reduce the tax burden, structures of an opaque nature or in which taxation is not commensurate with the location of the material and human resources and the place where the activities of the intervening enterprises are carried out, nor to perform artificial operations not related to

the business activity.

- Not make any investments in or through territories classified as non-cooperative territories according to prevailing Spanish tax regulations, for the purpose of reducing the tax burden.
- To evaluate significant transactions with related parties in accordance with current legislation and on the basis of economic analyses or valuations carried out by independent experts.
- To include the following information in the company's public reporting:
 - Fiscal policy.
 - Taxes paid in different jurisdictions where it operates through controlled companies.
 - Relevant litigation and open tax inspections.
- To promote a tax culture of compliance and responsibility through effective communication of the tax governance programme and its obligations, with the aim of reinforcing the Company's ethical culture.

Management Model

Enagás has established a fiscal responsibility management system based on the due-control principle, focused on adherence to the commitments set out in this policy, which may be summarised as follows:

- The responsibility of the Board with regard to:
 - Approving this Policy and ensuring, itself or through a delegated body, the review of this Policy in line with the modifications and improvements it deems appropriate, in accordance with the regulations in force from time to time.
 - Providing direction, oversight and control of fiscal strategy, fiscal risk management, fiscal objectives and results.
 - Approving investments or transactions which, by virtue of their high amount or nature, are of special fiscal relevance.
 - Complying with the fiscal-related functions entrusted to it, in accordance with the applicable regulations and best tax practices, all with a view to improving its obligation to prevent, detect, manage and mitigate the tax contingencies and risks to which the Company is exposed.
 - Likewise, the Board of Directors, either directly or through a delegated body, shall supervise the application of this Policy, periodically evaluate its effectiveness, introduce improvements and adopt the appropriate

measures to remedy any deficiencies.

- Reflection of the company's commitments in its regulations, constituted by the Enagás Group Code of Ethics, as well as in its policies and processes that allow and facilitate their effective implementation.
- The development of and compliance with applicable internal and external regulations by both the company's employees and, where appropriate, third parties related to the company, including the development and implementation of a fiscal governance system aimed at supervising, monitoring and controlling the company's activities in order to ensure and demonstrate due diligence in the company's compliance with its tax obligations.
- Training, awareness-raising and information aimed at ensuring that the company's employees know and understand the obligations to comply with the company's Fiscal Policy and principles of action in tax matters, so that they are able to carry out their activities in compliance with this Policy.
- The existence of safeguard mechanisms such as the Ethical Compliance Committee, which reports to the Board's Audit and Compliance Committee and, among other tasks, is responsible for ensuring that the company's commitments set out in its Code of Ethics and policies are known, understood and adhered to.
- The existence of a whistleblowing channel (ethics channel), accessible both to employees and to third parties with whom Enagás has professional relations (suppliers, contractors, customers, partners, local communities, associations, etc.) and the establishment of a procedure for managing notifications and queries regarding irregularities or breaches of the Code of Ethics and the rules and policies that inspire or develop it, the operating principles of which are described in the Enagás Code of Ethics and in the Internal Reporting System Policy.
- The transparency of the information provided, both internally and supplied to third parties, to ensure it is reliable and accurate.
- The criminal liability risk management model, as a structured and organic system of prevention and control aimed at reducing the risk of committing crimes, including, of course, those related to tax and fiscal matters.
- Internal control over the financial reporting system as a mechanism for the prevention and control of internal fraud in financial reporting provided to third parties.

This policy was approved by the Board of Directors on 22/07/2024.