

CONSULTANCY SERVICES

CLIENT CERTIFICATION

Requested by: Joaquín Valcarce Lledo (VIROQUE PATROLEUM, S.L.)

Issued by: María Madrigal Ortiz (Legal Department)

Date: 21 October 2022

I, María Madrigal Ortiz, holding DNI [Spanish ID] 02606711-Y, as Head of Design and Development of Compliance Models at INTERLAWYERS COMPLIANCE, S.L.

CERTIFY THAT

1. The company VIROQUE PETROLEUM, S.L. has contracted consultancy services to obtain a Compliance System, as required of said company in the course of its application for authorisation as a wholesale petroleum products trader-operator, with a team project with a staff of between 8 to 12 employees, i.e., designed as a corporate prevention of all types of non-compliance in the scope of its activity as an agent in the process of obtaining and distributing energy sources and in accordance with its role in the corresponding supply chain.

For the design, implementation and verification of the sufficiency of such a system, the 'GUIDE TO COMPLIANCE PROGRAMMES IN RELATION TO THE DEFENCE OF COMPETITION' published in 2020 by the National Commission for Markets and Competition (hereinafter GPC CNMC) was followed, also using the contents of the 'International Transparency Spain' Guide referred to above.

2. That following the guidelines of the GPC CNMC and other Compliance standards, the System includes a Crime Prevention Plan, for the construction of which the UNE ISO 19601 and UNE-EN-ISO 37001 anti-bribery requirements have also been met, identifying money laundering and terrorist financing among the risks of committing a criminal offence, as one of the types of criminal offences for the prevention of which controls have been established, including the operation of a Whistleblowing Channel in accordance with the standard UNE-ISO 37002 (Whistleblowing Management Systems).

With regard to other types of risks of non-compliance and, more specifically, among those of administrative infringement, in addition to those referring to the hydrocarbon supply regime (Act 34/1998, of 7 October, sectorial), the System prevents non-compliance with legislation on the prevention of money laundering (Act 10/2010, of 28 April, on the prevention of money laundering and its Regulation, established by Royal Decree 304/2014, 5 May),

incorporating into the System the corresponding transparency protocols to avoid necessary cooperation or complicity in the concealment of the illicit origin of the money.

3. That in addition to the Whistleblower Channel and the Money Laundering Prevention Manual, VIROQUE PETROLEUM, S.L.'s Compliance Department incorporates, in support of these tools and all those of the System, the corporate Compliance management processes that follow the standard UNE-ISO 37301 (Compliance Management Systems).

In application of this Standard, ESG criteria for Sustainability and Good Corporate Governance are established for VIROQUE PETROLEUM, S.L.

In witness whereof and for all pertinent purposes, I hereby sign this document in

Madrid on 21 October 2022

Signature Interlawyers Compliance, S.L.

Interlawyers

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