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DOCUMENT DETAILS

Document	Policy for the management of inquiries and complaints received in the Ethics Line
Description	Policy that regulates the operation of the Ethics Line and the procedure for the management of inquiries and complaints received
Initial date	29 March 2023
Companies	Cobega Group
Purpose	Regulate the operation of the Ethics Line, its principles and the procedure for the management of inquiries and complaints received
Classification	INTERNAL DOCUMENT
Author	Compliance Area


Version	Date	Author	Action
01	25/02/2021	Compliance Area	Modification of document: <ul style="list-style-type: none"> i. Personalisation of the procedure for the management of inquiries and complaints received in the Ethics Line. ii. Update of procedure to new Whistleblowing directive. iii. Update of the Ethics Line management body: Compliance Area and Compliance Officer.
	04/03/2021	R&A	Document revision
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INTRODUCTION


This Policy for the management of inquiries and complaints received in the Ethics Line (hereinafter, the “**Policy**”) is intended to implement the operation of the Ethics Line of Cobega, S.A. and those subsidiaries and investee companies over which the company has effective control and which adhere to the Compliance Model (hereinafter “**Cobega Group**”).

It establishes the procedure for managing inquiries and complaints, the investigation of complaints and the penalty process, where appropriate, for a criminal offence, serious or very serious administrative offence, breaches of European Union law, as well as any action contrary to the Code of Ethics and other internal regulations, notwithstanding the fact that the Cobega Group itself detects and investigates all actions that may be contrary to the law, the Code of Ethics or internal regulations, guaranteeing the application of a “zero tolerance” criterion in respect to any type of breach regardless of the matter.

It contains a description of the key elements, both human, organisational and documentary, that the Cobega Group applies to investigate and understand the scope of the events reported and manage any inquiries relating to the Compliance Model.


The Procedure for managing inquiries and complaints will be applied by the Compliance Area, led by the Compliance Officer, which on becoming aware of a possible breach, must initiate the corresponding investigation, for which they will have the support of the entire organisation. The real and effective application of this procedure will be ensured at all levels of the Cobega Group, and all those involved must comply with it.

The Cobega Group detects and investigates all actions that may be contrary to the law, the Code of Ethics or internal regulations, guaranteeing the application of a “zero tolerance” criterion in respect to any type of breach.

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01 SCOPE OF APPLICATION

- 0101 **Corporate scope.** - This Policy for the management of inquiries and complaints is applicable to the Cobega Group.
- 0102 **Personal scope.** - This Policy is applicable to all levels of Cobega Group, including the administrative bodies, the management positions, the control bodies and the entire staff that make up the team, regardless of their position.
- 0103 **Relational scope.** - The scope of application of this Policy will be extended to the suppliers, distributors, external collaborators and customers of the Cobega Group.
- 0104 **Geographical scope.**- This Policy will be applied to the public and private relations that the Cobega Group establishes in any geographical area, both domestic and international.

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02 APPLICABLE REGULATIONS

- 0201 This Policy is adapted to the requirements established in the current Criminal Code and in Law 2/2023, of 20 February, regulating the protection of persons reporting regulatory and anti-corruption breaches in force in Spain on the date of its publication.
- 0202 This Policy will be adapted to the legislative changes that occur in Spain and in the countries in which the Cobega Group carries out any type of activity, as well as the criteria established in the judgments of the Supreme Court of Spain, the Constitutional Court of Spain, the Court of Justice of the European Union and the European Court of Human Rights and, in the same way, it will comply with the guidelines established in the guides, reports and resolutions of national or European public administrations.

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03 DEFINITIONS

- 0301 **Internal Information System:** Cobega Group system used to receive and manage communications about breaches of the law or internal regulations, as well as to resolve queries about the Compliance Model, which covers both the Ethics Line, as well as the person responsible for the system and the management procedure for said communications.
- 0302 **Breaches of the law:** any action or omission that may constitute an infringement of European Union Law or a serious or very serious criminal or administrative offence.
- 0303 **Employee:** any natural person who has an employment relationship with Cobega Group, regardless of its type, including: a) future employees who are involved in a recruitment process; b) volunteers, interns, workers being trained regardless of whether or not they receive remuneration; c) employees who have terminated an employment relationship with Cobega Group and; d) representatives of workers. Likewise, for the purposes of this policy, shareholders, participants, persons belonging to the governing body and any other person who works for or under the supervision or direction of Cobega Group's contractors, subcontractors and suppliers are also considered employees.
- 0304 **Persons related to the complainant:** natural persons who assist the complainant during the investigation process; co-workers, relatives and other third parties who may suffer reprisals for their relationship with the complainant; as well as legal entities with whom the complainant maintains any type of employment relationship or holds a significant share in the capital or voting rights. None of these should suffer any type of reprisal in the same sense as the complainant.
- 0305 **Reprisal:** any act or omission that is prohibited by law, or that, directly or indirectly, involves unfavourable treatment that places the people who suffer it at a particular disadvantage with respect to others in the work or professional context. Examples of reprisal include: suspension, dismissal, termination or non-renewal of the employment relationship; demotion or denial of promotions; substantial modifications to the employment contract; reputational damage or financial loss, coercion, harassment or ostracism; negative appraisals or references related to professional performance; inclusion in black lists, denial of training; discrimination or unfavourable treatment, etc.

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04 GENERAL MATTERS OF THE ETHICS LINE

0401 The Cobega Group has an Ethics Line that receives two types of communications:

- **Inquiries:** on the Group's Compliance Model and/or its internal regulations.
- **Complaints:** on possible breaches of law, the Code of Ethics or the regulations that develop it.

0402 The individuals that can make use of the Ethics Line are the following:

- Cobega Group **employees**.
- **Third parties external** to the Cobega Group.

0403 The Cobega Group will implement channels that allow communication by verbal and written means. Written communication may include postal mail or any electronic means enabled for this purpose and verbal communication via telephone or voice messaging systems. Likewise, a face-to-face meeting with the Compliance Officer may also be requested within a maximum period of seven (7) days.

0404 The channels enabled for sending written inquiries and complaints in the Ethics Line are as follows:

- Link on the Cobega website: <https://www.cobega.com/canal-denuncia>
- E-mail: ethicslinecobega@c-etico.com

0405 Both inquiries and complaints may be sent to the immediate superior, the Compliance Officer or any of the members of the Compliance Area. Likewise, complaints may be communicated to any of the members of the Human Resources department. In any case, if they are not communicated through the enabled channels, they must be registered by the recipient or, where appropriate, the Compliance Officer themselves.

0406 In the event that Cobega Group employees receive information about a complaint made through the Ethics Line or any other means, they must maintain the maximum confidentiality and avoid, among other things, revealing any information that could allow the identification of the complainant, the respondent or third parties, and they must immediately send it to the Compliance Area through the aforementioned channels.

0407 Inquiries will always include a name, in order to facilitate a response to the reporting party.

0408 Complaints will preferably include a name identifying the complainant in order to expedite an adequate and efficient investigation of the reported facts. Complaints that have been made anonymously or those that have provided the external provider in charge of managing the Ethics Line with personal data may also be made and will be processed, but with the express mention of not communicating them to the Cobega Group.

0409 Communications will include the following content, without prejudice to the fact that certain sections are voluntary:

- **Inquiries:**
 1. Data of the person making the communication (mandatory)
 2. Company to which the inquiry refers (mandatory)
 3. Description of the inquiry (mandatory)
 4. Evidence (voluntary)
- **Complaints:**



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1. Data of the person making the complaint (voluntary), indicating, where appropriate, an address, email or secure place for the purpose of receiving notifications.
2. Company to which the complaint relates (mandatory)
3. Description of the facts (mandatory)
4. Evidence (mandatory)

0410 A register of complaints will be established which will record at least the complaints received and the investigations carried out, with its confidentiality guaranteed. Said register may only be provided to the competent judicial authority through a reasoned request via a court order.


0411 The information contained in the complaints register will only be kept for the period that is necessary and proportionate for the purposes of complying with the law and, in no case, for a period of more than 10 years.



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05 PERSON IN CHARGE OF THE INTERNAL INFORMATION SYSTEM

- 0501 The Compliance Officer will be in charge of the Internal Information System. They will be the recipient of any communications received through the Ethics Line and will be responsible for managing these.
- 0502 The person in charge of the Internal Information System will be appointed by the governing body and their appointment must be notified to the Independent Informant Protection Authority within 10 working days following their appointment.
- 0503 Although the Compliance Officer will be the recipient of the communications, they may entrust the initial reception thereof to a specialised external service provider, which will be required to meet certain standards of independence, confidentiality, data protection and the secrecy of communications, as well as sign a corresponding data processing agreement.
- 0504 The initial receipt of communications by an external third party may not undermine the guarantees and requirements of said Internal Information System nor the attribution of responsibility for anyone other than the Compliance Area.
- 0505 The dismissal of the person in charge of the Internal Information System must also be notified to the Independent Informant Protection Authority, or, where appropriate, to the competent authorities of the autonomous communities, within the scope of their respective powers, within 10 working days, specifying, in the case of termination, the justification thereof.
- 0506 The Compliance Officer must carry out their functions independently and autonomously from the other Cobega Group bodies. They must not receive instructions of any kind in the exercise of their functions and must be given all the personal and material means necessary to carry these out.

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06 GUARANTEES OF THE ETHICS LINE AND OF THE INVESTIGATION PROCESS

0601 All inquiries and complaints received through the Ethics Line will be governed by the following guarantees:


- i. **Security measures:** the Ethics Line will have the appropriate technical and organisational security measures to avoid risk of disclosure, unavailability and loss or destruction of information, that is: the confidentiality, availability and integrity of the inquiries and complaints received will be guaranteed.
- ii. **Confidentiality:** the confidentiality of the identity of the complainant, respondent and any third party mentioned in the communication, as well as the facts mentioned, will be guaranteed, with only authorised staff having access to the communication.
- iii. **Privacy:** the processing of personal data will be carried out in accordance with current legislation on data protection.
- iv. **Diligent and reasoned response:** inquiries and complaints will be answered respecting the established deadlines and will always be sufficiently reasoned and provide a response to the different questions raised.

0602 The **complainants** will also have the following rights:

1. **Confidentiality:** the complainant has the right not to have their identity revealed without their express consent (regardless of whether or not they provide their data, and their identity is revealed at a later stage) to any person who is not part of the Compliance Area and other authorised staff, except when it constitutes a necessary and proportionate obligation, imposed by current legislation or by an investigation within the framework of a judicial process, in which case they will be informed that their identity will be revealed, unless said information could compromise the investigation or judicial process.
2. **Anonymity:** the complainant may carry out the communication using their personal data or anonymously, not revealing their identity.
3. **Absence of reprisals:** the complainant and people related to the complainant will never be subject to any type of reprisals as a result of having filed a complaint in good faith, understood as: a) having reasonable grounds to believe that the information referred to was true at the time of communication, even when conclusive evidence is not provided and; b) when the communication is made in accordance with the provisions of this policy. The complainant may only be penalised in the event that the complaint was made in bad faith and there is reasonable proof that the complaint and the information provided was not true. The Compliance Area, together with the corresponding departments, will establish the appropriate follow-up actions to ensure compliance with this guarantee.

Excluded from any form of protection are complaints that:

- a. Are not admitted for any of the following reasons:
 - i. The reported facts lack all credibility.
 - ii. The reported facts do not constitute any breach.
 - iii. It is manifestly unfounded or there is evidence that the information in the complaint has been obtained through the commission of a crime, in which case the corresponding investigation into these latest facts shall be opened.
 - iv. It does not contain new and significant information about a breach in relation to a prior complaint for which the investigation has been completed, unless there are new factual or legal circumstances that justify a different follow-up.
- b. Deal with interpersonal conflicts or that affect only the complainant and the respondent.
- c. Whose facts are either public or are mere rumours.
- d. Whose facts are not breaches of the law or internal compliance regulations.

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4. **Information:** the complainant will receive an acknowledgement of receipt within a maximum period of seven (7) days from the moment the complaint is received in the Ethics Line, unless this may jeopardize the confidentiality of the communication. They will also be informed when the investigation has been completed and any action planned or taken.

0603 The **respondents** will also have the following rights:

1. **Confidentiality:** the respondent has the right not to have their identity revealed without their express consent, to any person who is not part of the Compliance Area and other authorised staff, except when it constitutes a necessary and proportionate obligation, imposed by current legislation or by an investigation within the framework of a judicial process.
2. **Presumption of innocence:** the respondent has the right to the presumption of innocence, for which reason they cannot be sanctioned or penalised until the investigation is completed. However, in the event that during the investigation it is detected that the respondent continues with the infractions, precautionary measures may be adopted, all in accordance and with the limitations provided in the regulations in force at all times.
3. **Right to testify and present evidence and receive support:** the respondent has the right to testify in the investigation procedure or to avail themselves of their right not to testify against themselves nor plead guilty. They will also have the right to use the evidence that they consider relevant for their defence (witnesses, documents, etc.). In any case, in all investigations the respondent must be given the opportunity to declare and provide evidence before the end of the investigation. Likewise, pursuant to current legislation, they may testify while accompanied by an employee representative or lawyer, if so requested in advance and provided that said representative is not involved in the facts under investigation. This circumstance will be recorded in the minutes of the statement.
4. **Information:** the respondent has the right to know of the existence of a complaint against them and has the right to know the results of the investigation and the corrective measures that, if relevant, are applied, except for any information that the current legislation expressly prohibits from transferring, such as the identity of the complainant. They will be informed of the existence of a complaint as soon as possible, provided that this does not compromise the investigation. If the aforementioned situation occurs, the respondent will be informed of the complaint prior to their summons to provide a statement. In the event that the complaint is not accurate or truthful or does not constitute an illegal act, the respondent has the right to have this fact recorded. In the above case, if the investigation into the respondent had been notorious, the Compliance Officer, upon request of the respondent, will make an internal communication to all staff members of the department of the respondent and any other departments deemed appropriate, depending on the case, expressing the completion of the investigation and the conclusion that the facts were not accurate or truthful or that it was not behaviour constituting any illegal act.
5. **Right to a fair process:** the respondent has the right to a process with all the guarantees, respecting the legal provisions and internal regulations applicable to the process that will include, among others, and in addition to those described above, respect for the established deadlines (without undue delay), that the people who make the decisions are objective and impartial (no conflict of interest), and adopt in all cases measures proportionate to the seriousness of the events occurred (proportionality of the sanction or penalty).

0604 The Ethics Line must respect current regulations regarding personal data protection and, especially, the provisions of the General Data Protection Regulation EU 2016/679 of the European Parliament and of the Council, of 27 April 2016 (hereinafter, "**GDPR**"), Organic Law 3/2018, of 5 December, on the Protection of Personal Data and Guarantee of Digital Rights (hereinafter, the "**LOPDGDD**") and Title VI and other provisions on data protection included in Law 2/2023, of 20 February, regulating the protection of persons reporting regulatory and anti-corruption breaches (hereinafter, "**Complainant Protection Law**"), for which the following issues stand out:




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- i. Access to the data contained in the Ethics Line will be limited exclusively to the Compliance Area, in addition to those external persons who assist them in the management and processing of communications received.


The following may also have access:

- o Human Resources: access will be limited to the information needed to impose disciplinary measures against a worker.
 - o Legal services: access will be limited to the information needed to impose disciplinary measures related to the complaint.
 - o The Data Protection Officer: for the exercise of their functions.
 - o Third parties: when required for the adoption of corrective measures within the Cobega Group or for the processing of any disciplinary or criminal procedures that may apply.
- ii. Regarding the storage of personal data on the Ethics Line, data must be stored only for the period required to decide on the appropriateness of initiating an investigation into the reported events. In any case, data must be deleted from the Ethics Line three months after its introduction, unless the purpose of stored data is to provide evidence of the functioning of the Internal Information System. In the event that the complaint has not been processed, the information may only be recorded anonymously. Personal data may also continue to be processed for the investigation of the events reported outside the Ethics Line.
 - iii. If the information provided is proven to be fully or partially untrue, it must be immediately deleted from the moment in which said circumstance is known, unless said lack of truthfulness may constitute a criminal offence, in which case it will be kept for as long as necessary while the judicial proceedings are ongoing.
 - iv. Complaints that are not relevant and those which, once the facts have been investigated, are deemed not to be accurate or truthful or to constitute any illegal act, must be closed without prejudice to the fact that the data and information will be recorded in the corresponding file.
 - v. Personal data of no apparent relevance will not be collected to process a complaint, and if such data is collected by accident, it will be deleted without undue delay.
 - vi. The complainant and the respondent, as well as third parties related to the events, will be informed of the processing of personal data within a reasonable period of time, in any case, within a month from receipt, unless this compromises the investigation of the complaint, in which case they will be informed later but always prior to completing the investigation.
 - vii. Data subjects may exercise the data protection rights of access, rectification, erasure, objection, restriction or portability. Nevertheless, if the respondent exercises their right of objection, it will be presumed that, unless proven otherwise, there are compelling legitimate reasons that legitimize the processing of their personal data.

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07 PROMOTING AND PUBLICISING THE USE OF THE ETHICS LINE

- 0701 The Cobega Group will periodically carry out awareness campaigns on the use of the Ethics Line among all employees, which will include, among other things, a warning that non-compliance with this Policy is a very serious infringement, and that whoever receives a complaint is obliged to immediately forward it to the Compliance Area.
- 0702 The Cobega Group will provide the appropriate information in a clear and easily accessible way on the use of the Ethics Line, as well as on the essential principles of the management procedure. Said information will appear on the website, in a separate and easily identifiable section.
- 0703 Information will also be provided, in a clear and accessible way, on the external channels available for lodging complaints with the competent authorities and, where appropriate, with the institutions of the European Union.
- 0704 In the event that no communications are received in the Ethics Line in a period of 6 months, checks will be carried to verify that it exists, is working correctly and is known to company employees. In the event of an incident being detected, it will be solved immediately.

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08 PROCEDURE FOR THE MANAGEMENT OF INQUIRIES AND COMPLAINTS RECEIVED IN THE ETHICS LINE

0801 The Procedure for the management of inquiries and complaints will follow a work flow with the milestones indicated below.

0802 Participants in the procedure will include the following:

- **Applicant:** person who makes an inquiry regarding the Cobega Group Compliance Model and/or the Group's internal regulations.
- **Complainant:** person who reports or reveals information about breaches that they have detected.
- **Respondent:** person to whom the alleged breach is attributed or associated.
- **Affected person:** person referred to in the complaint.
- **Ethics Line Manager:** third-party recipient of the communication managed by the Ethics Line.
- **Compliance Area:** function in charge of monitoring compliance with the prevention model described in the Cobega Group Prevention and Control Policy, chaired by the Compliance Officer.
- **Compliance Officer:** person assigned control functions delegated by the Compliance Area, in charge of assisting and supporting them in relation to the controls established by the Cobega Group.
- **Manager for specific matters:** manager for specific matters or specific departments that must be notified of the breach to determine the measures to be taken if necessary.
- **Investigation Manager:** person or committee that will lead the investigation of the complaint at the request of the Compliance Officer.
- **Human Resources Department:** department with powers to receive complaints, and responsible for assessing, proposing and imposing, where appropriate (in coordination with the Compliance Area), sanctions on employees who have committed a breach.
- **CACR:** body to which any acceptance or non-acceptance of a complaint must be notified, in addition to reporting on the follow-up of the investigations. The CACR may make any observations and recommendations it deems appropriate to the Compliance Officer.
- **Board of Directors (and, where appropriate, DEC):** top-level body within the control structure to which any very serious breach or breaches committed by a director, business partner or critical supplier must be notified.

0803 The work flow to be followed in the event of receipt of a breach-related inquiry or complaint via the outsourced Ethics Line will be as follows:



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0804 **Inquiries:**

<p>1. Communication of inquiry (mandatory)</p>	<p>The Cobega Group makes the following communication channels available to those who wish to make an inquiry:</p> <ul style="list-style-type: none"> • Link to the Ethics Line on the Cobega website (inquiry section): https://www.cobega.com/canal-denuncia • E-mail: ethicslinecobega@c-etico.com <p>Similarly, the complainant may make this communication verbally or in writing, to their immediate superior, the Compliance Officer or any of the members of the Compliance Area.</p>
<p>2. Assessment and referral to the Compliance Area</p>	<p>Inquiry through the Ethics Line:</p> <p>If the inquiry is received through the Ethics Line, the Ethics Line Manager will send the Compliance Area the inquiry about the Group's Compliance Model and/or its internal regulations.</p> <p>The manager may submit, in the same inquiry communication, a brief analysis thereof with the suggested responses it deems appropriate.</p> <p>Inquiry through direct communication to the Compliance Area:</p> <p>In the event of receiving an inquiry by direct communication to the Compliance Area, the latter will be the department in charge of assessing the required information.</p>
<p>3. Acknowledgment of Receipt and Record</p>	<p>In any case, an acknowledgment of receipt will be provided to the applicant and a record thereof will be kept if the inquiry is admitted as deemed appropriate.</p>
<p>4. Handling of inquiry</p>	<p>The Compliance Area will not handle inquiries that do not relate to the Group's Compliance Model and/or its internal regulations, and will take any of the following actions:</p> <ul style="list-style-type: none"> • If, based on the type or subject, it belongs to another authorised channel or is the competence of another department or area, this fact will be communicated to the reporting party so that they can refer it to such area or department. • If the communication is pointless, trivial or irrelevant, the communication will be eliminated and this fact will only be communicated to the reporting party if they expressly request in writing that they wish to know the status of their communication. <p>The Compliance Area will prepare a response which will be sent to the applicant, leaving a record of the response provided along with the inquiry received. Likewise, the applicant must be informed of the completion of the inquiry process.</p> <p>Documentation relating to the inquiry will be filed in the Compliance Area folder created for this purpose and will be stored for the period legally stipulated for data protection.</p>



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0805 **Complaints:**

<p>1. Early Detection - Responsibilities</p>	<p>All levels of the Cobega Group are obliged to raise awareness around the fact that the GROUP has a zero tolerance criterion regarding criminal risks, so they must pay attention to any risk situation that may be detected. For this reason, participation is encouraged and all levels are urged to report any irregularities that may be known to them.</p>
<p>2. Communication of the complaint</p>	<p>The Cobega Group makes the following communication channels available to those who wish to submit a complaint:</p> <ul style="list-style-type: none"> • Link to Ethics Line on the Cobega website (complaints section): https://www.cobega.com/canal-denuncia • E-mail: ethicslinecobega@c-etico.com <p>Similarly, the complainant may make this communication verbally or in writing, to their immediate superior, the Compliance Officer or any of the members of the Compliance Area or any of the members of the Human Resources Department. Likewise, at the request of the complainant, a face-to-face meeting with the Compliance Officer may also be requested within a maximum period of seven (7) days. In all cases, the person receiving the complaint will submit it to the Compliance Officer by entering it into the Ethics Line. In the event that the Compliance Officer themselves were the recipient of the complaint, they must enter it into the Ethics Line.</p> <p>In the event that Cobega Group employees receive information about a complaint made through the Ethics Line or any other means, they must maintain the maximum confidentiality and avoid, among other things, revealing any information that could allow the identification of the complainant, the respondent or the persons affected.</p>
<p>3. Assessment and referral to the Compliance Area</p>	<p>Complaint through the Ethics Line:</p> <p>If the complaint is received through the Ethics Line, the Ethics Line Manager will carry out an assessment of the grounds of the complaint, will submit it to the Compliance Area, and may recommend the investigation of the complaint in the belief that the facts constitute an infringement or, otherwise, file away those complaints that relate to facts that are not considered to constitute a crime or breaches of law or of internal Group regulations. In said communication, the Manager must make a brief preliminary assessment of the complaint, where they will record their recommendation in relation to the need to answer, investigate or close the complaint.</p> <p>If a possible breach is detected, it will be submitted to the Compliance Area, and any one of its members will be obliged to inform the Compliance Officer.</p> <p>Members shall be excepted from submission of the complaint to the Compliance Area when the Compliance Officer is the object of the complaint, in which case the Ethics Line Manager will notify the Cobega Group CACR so that they can handle said complaint. In any case, the Ethics Line Manager can provide support to the CACR in the investigation of the facts.</p> <p>In the event that the respondent is a member of the Compliance Area other than the Compliance Officer, the Ethics Line Manager can forward the report directly to the Compliance Officer, carrying out the procedure without informing the rest of the Compliance Area members being reported.</p> <p>The Ethics Line Manager must submit to the Compliance Area, or where appropriate, the Compliance Officer or the CACR, in accordance with the cases set forth above, an e-mail informing them of the complaint received within a period of no more than 72 hours from the receipt of the complaint.</p>



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	<p>Direct complaint to the Compliance Area, the Compliance Officer or to the Human Resources Department</p> <p>If the complaint is made by informing the Compliance Area, the immediate superior or the Human Resources Department verbally or in writing, any one of its members must inform the Compliance Officer.</p> <p>Verbal communications must be documented in one of the following ways, with the complainant's prior consent, and the complainant will be offered the opportunity to verify, rectify and accept the transcript of the conversation through their signature:</p> <ul style="list-style-type: none"> a) By recording of the conversation in a secure, durable and accessible format. b) By means of a complete and exact transcription of the conversation carried out by the Compliance Officer. <p>In any case, regardless of whether the Compliance Officer receives the complaint directly or it is submitted to them as provided in the previous paragraphs, they will be in charge launching the investigation of the complaint in the belief that the facts constitute an infringement or of filing away the complaints that relate to facts that are not considered to constitute breaches of the law or internal Group regulations.</p> <p>In no case will a complaint be left unattended.</p>
<p>4. Assessment and assignment</p>	<p>With the information received, the Compliance Officer will carry out a preliminary analysis in order to verify its veracity, clarity and completeness, as well as the relevance of the reported events.</p> <p>Subsequently, one of the following situations will be determined:</p> <ul style="list-style-type: none"> - <u>Acceptance of the complaint</u> because the facts constitute a possible breach of law, the Code of Ethics or Cobega Group internal regulations. - <u>Non-acceptance of the complaint</u> due to lack of grounds in the arguments of the breach or because there is no breach, in which case a brief report will be made on the reasons for its non-acceptance. <p>In any case, the complaint must be forwarded to the Public Prosecutor immediately, when the facts suggest that a crime may have been committed, or, in the event that the facts affect the financial interests of the European Union, to the European Public Prosecutor's Office.</p>
<p>5. Information to the CACR</p>	<p>In any case, the Compliance Officer must inform the CACR of the acceptance or non-acceptance of the complaint, after which the CACR may make the observations and recommendations it deems appropriate to the Compliance Officer.</p> <p>Submission of the complaint to the CACR will be omitted when one of its members is the object thereof, in which case the Compliance Officer will report to the DEC so that it can make the observations and recommendations it deems appropriate to the Compliance Officer regarding the management of said complaint.</p> <p>In these circumstances, referral of the following sections to the CACR will not be applicable.</p>
<p>6. Acknowledgment of Receipt, information on the acceptance or non-acceptance and Record</p>	<p>Upon receipt of the complaint, either through the Ethics Line or through direct communication to the Compliance Area or the Compliance Officer, an acknowledgment of receipt will be provided to the complainant within 7 days from receipt of the complaint (unless this may put at risk the confidentiality of the communication), and they will be informed about the acceptance or non-acceptance thereof.</p>



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	<p>The Compliance Officer, prior to answering the complaint or starting the investigation, will record the complaint received in the shared and restricted folder available to members of the Compliance Area for the purpose of having centralised records and will record it in the internal complaints register. In the case of a complaint that affects a member of the Compliance Area, they will not deposit said information in the record folder and in the complaints register until the investigation is completed.</p>
<p>7. Precautionary measures</p>	<p>The Compliance Officer may adopt, or request the corresponding department to adopt, any precautionary measures that it deems necessary, as a matter of urgency, to:</p> <ol style="list-style-type: none"> 1. Prevent the continuity or repetition of the alleged breaches. 2. Provide protection to the complainant or any of the affected persons and, specifically, to guarantee the absence of reprisals against them. 3. Ensure the effective investigation of the facts. <p>Said measures may be adopted, modified and even withdrawn at any time during the course of the investigation, in accordance with new developments.</p> <p>Likewise, they may transfer the initiation of the investigation to Managers for specific matters or Compliance Officers if their collaboration is required. In any case, the Compliance Officer may request the advice of the CACR throughout the investigation.</p>
<p>8. Investigation and Resolution</p>	<p>The Compliance Officer, together with the Compliance Area, will carry out the corresponding investigation with the support, where appropriate, of the external Ethics Line Managers hired for this purpose.</p> <p>Opening of the investigation</p> <p>The purpose of the investigation will be to clarify the events that occurred, as well as the identification of responsibilities.</p> <p>Investigation Managers will be identified and appointed and they will be the ones to establish the facts of the case. The persons involved in the investigation will sign a confidentiality and non-conflict of interest agreement, which is required to offer sufficient process guarantees. The external Ethics Line Managers will act as intermediaries during the investigation in the event that the Compliance Officer does not know the identity of the complainant.</p> <p>The necessary human and financial resources will be assigned to carry out an investigation proportional to the severity of the identified risk.</p> <p>The Cobega Group will provide guidelines on the investigation procedure that will be made available to the investigation team and the departments involved.</p> <p>Precautionary measures:</p> <p>Whenever it is considered that the complaint offers signs of plausibility, the adoption of precautionary measures will be determined if it is considered necessary to avoid any risk that could impede the proper development of the investigation. Said measures may be taken at any time during the course of the investigation.</p> <p>Course of the investigation</p> <p>During the investigation, all actions that are considered appropriate for the determination and resolution of the reported breach will be carried out, including, but not limited to, obtaining sufficient evidence, conducting interviews, reviewing documentation, etc.</p> <p>The Investigation Manager and, where appropriate, the Compliance Officer, may collect all the information and documents they deem necessary, as well as the testimony of those persons that may be relevant.</p>



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Conflicts of interest

In the event that the complaint is made against any of the members of the Compliance Area, the Compliance Officer themselves or one of the Investigation Managers, or a possible conflict of interest is detected during the investigation, this person will be excluded or will refrain from participation in the investigation.

Communication to the respondents under investigation:

If, during the course of the investigation, it is determined that the facts may be true, and in any case respecting the presumption of innocence, the Investigation Manager will contact the respondents under investigation and inform them of the facts attributed to them. They will also be informed of the forthcoming interview with the Investigation Manager, without prejudice to availing themselves of their right not to testify, and to present the documentation they deem appropriate.

Duration of the investigation

The investigation must be completed within a period of **3 months** from the moment the complaint is received. Exceptionally, the investigation may be extended up to a period of an additional 3 months (6 months in total) in cases of special complexity.

In any case, the investigation will continue until the moment in which the origin of the risk, the perpetrators and the strategy to be applied have been identified within the aforementioned periods.

The complainant must be informed about the completion of the investigation and of the planned or adopted measures, as set out in the provisions of section 10 of this procedure.

The Workers' Statute sets the period of limitations applicable to actions at 10 days for minor offences, 20 for serious offences, 60 for very serious offences, from the date on which the company became aware of the event and, in any case, 6 months after it was committed.

In the event that, following the investigation, the perpetrators of the breach have not been identified, the investigation will also continue in accordance with the following sections, in relation to the measures to be applied to resolve the breach detected and implement the appropriate actions to prevent it from occurring again.

Final report:

The entire process will be documented in a report prepared by the Investigation Manager or the Compliance Officer, if applicable. Both the report and the evidence will be made available to the CACR, and to the Board of Directors.

If necessary, definitive measures will be implemented for the case in question, which will be monitored by the Compliance Officer.

End of the investigation and Proposed Resolution from the Compliance Officer:

Once the investigation has been completed and the corresponding report of a possible breach has been received, the Compliance Officer will adopt a written resolution that may consist of:

1. Closing the file because they consider that there has been no breach.


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	<p>2. Proposal</p> <ol style="list-style-type: none"> (1) Imposing a sanction or penalisation in the case of breach of law, Code of Ethics or internal regulations or for a complaint in bad faith. (2) Applying urgent corrective measures or approving provisional measures so that they become definitive. <p>In any case, the CACR must be informed of the completion of the investigation and proposed resolution, after which the CACR may make the observations and recommendations it deems appropriate.</p> <p>The resolution proposal will be sent to the corresponding body.</p>
<p>9. Sanctioning Procedure</p>	<p>Common provisions:</p> <p>For the imposition of a sanction or penalty, the following aspects, among others, must be taken into account:</p> <ol style="list-style-type: none"> 1. The seriousness of the facts being investigated. 2. The duration or ongoing nature of the breach. 3. The malicious or reckless nature of the behaviour. 4. The concurrence of aggravating or mitigating circumstances, which will be the following: <ul style="list-style-type: none"> o Confession to the facts. o Collaboration during the investigation. o Remediation or mitigation of the effects of the harm caused. o Previous breaches committed, provided that the investigation process has been completed. <p>All the measures that are imposed will be duly documented.</p> <p>Employees</p> <p>In the event that, following the completion of the investigation, a breach has been detected and the perpetrator is a Cobega Group employee, they may be sanctioned in accordance with the provisions of the Collective or Sectorial Agreements, or equivalent regulations, that are applicable.</p> <p>The applicable sanctions may be minor, serious or very serious.</p> <p>HR, independently, or jointly with the Compliance Officer will impose the corresponding sanction according to the following cases:</p> <ul style="list-style-type: none"> - <u>Minor sanction</u>: the area responsible for imposing the sanction will be Cobega's HR department or that of the subsidiary (if they have an HR department). - <u>Serious sanction</u>: the area responsible for imposing the sanction will be Cobega's HR department or that of the subsidiary with the possibility of intervention by the Compliance Officer depending on the specific case. - <u>Very serious sanction</u>: the area responsible for imposing the sanction will be Cobega's HR department jointly with the Compliance Officer. In this case, it will be necessary to inform the CACR, and where appropriate, the Board of Directors. <p>In the case of a minor sanction, the area responsible must decide on the disciplinary action to be taken, while in cases of serious and very serious sanctions, the damage and possible</p>



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	<p>improvements and the Compliance Officer and HR Department will reserve the possibility of imposing the actions they may deem appropriate.</p> <p>Managers, Directors, Partners and Shareholders:</p> <p>In the event that, following the completion of the investigation, a breach has been detected and the perpetrator is a Cobega Group manager, director, partner or shareholder, they may be sanctioned in accordance with the provisions of current legislation on the matter.</p> <p>Third parties:</p> <p>In the event that, following the completion of the investigation, a breach has been detected and the perpetrator is a Cobega Group supplier or third party, the provisions of current legislation on the matter will apply.</p>
<p>10. Completion of the Investigation</p>	<p>Once the investigation has been completed, in the event that the final report stipulates a sanction or penalty proposal or corrective measures, it must be followed up by the Compliance Officer and the resulting documentation must be attached to the report.</p> <p>The completion of the investigation will be communicated to both the complainant and the respondent in writing. The communication will contain, at least, information relating to the detection or not of irregular events and, where appropriate, the measures planned or adopted.</p> <p>The respondent will also be informed, in the event that the complaint is not accurate or truthful or does not constitute any illicit act, and if the investigation had been notorious, the possibility of making an internal communication to all staff members of the department of the respondent and any other departments deemed appropriate, depending on the case, expressing the completion of the investigation and the conclusion that the facts were not accurate or truthful or that it was not behaviour constituting any breach.</p> <p>A decision to notify the authorities may be considered in the event that the facts of the matter constitute breach of the law and taking into account the provisions of section 4 of this procedure.</p> <p>The documentation relating to the investigation will be filed in the Compliance Area folder created for this purpose and will be stored for the period legally stipulated for data protection. In the same regard, it will be noted in the complaints register.</p>

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09 COMMUNICATION OF DOUBTS AND INFRINGEMENTS

0901 All levels of the Cobega Group will be obliged to communicate any risk situations that may occur inside or outside the company and that may cause damage or injury to any natural or legal person. In particular, breaches of law, the Code of Ethics or the regulations implementing it must be reported.

0902 The Cobega Group has an Ethics Line to which any communications that warn of the existence of a risk or breach can be addressed, as well as any doubt or suggestion to improve the Compliance Model. All other types of communication sent through the Ethics Line will not be processed. These must be sent to the corresponding channel for their processing.

0903 Communications to the Ethics Line can be sent in the following way:


Communication channel	Contact details
Intranet	Section corresponding to the Ethics Line on the corporate website or at https://cobega.c-etico.es/
E-mail	E-mail: compliance@cobega.com

0904 The Compliance Area will be responsible for managing the Ethics Line and for handling all communications sent to it. However, the website form is managed by a specialized external provider (Ribas y Asociados) who will analyse the content of the communication independently and objectively.

0905 The Ethics Line is not an emergency service. If you find yourself in this situation, or if immediate help is required, you should contact the local emergency service or call 112.


0906 The Cobega Group will guarantee the confidential processing of all communications received through the Ethics Line, as well as the absence of reprisals of any kind against those who have reported breaches in good faith.

0907 For more information regarding the management of the Ethics Line and the communications received, you can consult the Procedure for the management of inquiries and complaints received in the Ethics Line.

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10 PENALTY REGIME

- 1001 Failure to comply with the law, the Code of Ethics or the internal regulations that implement it will constitute a breach. The grading and sanction for such breach will be carried out in accordance with the provisions of current legislation.
- 1002 The sanctioning procedure will be initiated on the basis of a complaint, a communication, as a result of an investigation or knowledge of the alleged breach by the Compliance Area.
- 1003 Fines will not only be imposed on individuals whose conduct has caused the risk, but may also be imposed on any other individual that has not followed the applicable regulations for the prevention, detection and/or correction of the risk, a circumstance that is considered in itself an infringement of the values and ethical principles of the Cobega Group.
- 1004 If it is confirmed that the infringement could constitute a criminal offence, it will be reported to the competent authorities for their knowledge and prosecution, without prejudice to the possibility that the Cobega Group may launch legal proceedings of its own.


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11 UPDATING AND IMPROVEMENT OF THIS POLICY

1101 This Policy will be updated periodically to reflect the changes performed in the Compliance Model.

1102 The Cobega Group will perform a continuous verification of the application of this Policy and will also suggest the appropriate modifications in the following circumstances:

1. When there are legal modifications or changes due to case law.
2. When relevant infringements of this policy become apparent.
3. When significant changes occur in the Cobega Group, in its control structure or in the activity it carries out.

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ANNEXE I: RESPONSE OUTLINE FOR THE DIFFERENT COMMUNICATIONS OF THE PROCESS

1. COMMUNICATION TO THE COMPLAINANT ABOUT THE ACCEPTANCE OR NON-ACCEPTANCE OF THE COMPLAINT

1.1 Acceptance of the complaint

Good morning/afternoon,

I am writing to you as the Cobega Group Compliance Officer to inform you that WE WILL PROCEED TO analyse and process your complaint recorded in the Cobega Group Ethics Line with identification No. CET-0000000X. By virtue of the applicable regulations, we hereby inform you of your rights as a complainant:

1. **Confidentiality:** the complainant has the right not to have their identity revealed without their express consent (regardless of whether they provide or not their data, and their identity is revealed at a later stage) to any person who is not part of the Compliance Area and other authorised staff, except when it constitutes a necessary and proportionate obligation, imposed by current legislation or by an investigation within the framework of a judicial process.
2. **Anonymity:** the complainant may carry out the communication using their personal data or anonymously.
3. **Absence of retaliation:** The complainant will never be subject to any type of retaliation as a result of having filed a complaint in good faith. They may only be penalised in the event that the complaint was made in bad faith and there are reasonable indications that the complaint and the information provided are not true. The Compliance Officer, together with the corresponding departments, will establish the appropriate follow-up actions to ensure compliance with this guarantee.
4. **Information:** the complainant will receive an acknowledgement of receipt within a maximum period of 7 days from the moment the complaint is received in the Ethics Line, unless this may jeopardize the confidentiality of the communication. They will also receive, within a period of 3 months from the receipt of the complaint, a communication with information on the status of their complaint and, where appropriate, the measures planned or adopted, without prejudice to the communication once the investigation has been completed.

If you have any questions or would like to provide additional information, you can contact the Compliance Area through the same form, indicating in the "Subject" the identification No. indicated in the previous paragraph.

Kind Regards


1.2 Non-acceptance of the complaint

Good morning/afternoon,

I am writing to you as the Cobega Group Compliance Officer to inform you that WE WILL NOT PROCEED TO analyse and process your complaint recorded in the Cobega Group Ethics Line with identification No. CET-0000000X, for the following reasons:
(Specify reasons)

By virtue of the applicable regulations, we hereby inform you of your rights as a complainant:

1. **Confidentiality:** the complainant has the right not to have their identity revealed without their express consent (regardless of whether or not they provide their data, and their identity is revealed at a later stage) to any person who is not part of the Compliance Area and other authorised staff, except when it


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constitutes a necessary and proportionate obligation, imposed by current legislation or by an investigation within the framework of a judicial process.

2. **Anonymity:** the complainant may carry out the communication using their personal data or anonymously.
3. **Absence of retaliation:** The complainant will never be subject to any type of retaliation as a result of having filed a complaint in good faith. They may only be penalised in the event that the complaint was made in bad faith and there are reasonable indications that the complaint and the information provided are not true. The Compliance Officer, together with the corresponding departments, will establish the appropriate follow-up actions to ensure compliance with this guarantee.
4. **Information:** the complainant will receive an acknowledgement of receipt within a maximum period of 7 days from the moment the complaint is received in the Ethics Line, unless this may jeopardize the confidentiality of the communication. They will also receive, within a period of 3 months from the receipt of the complaint, a communication with information on the status of their complaint and, where appropriate, the measures planned or adopted, without prejudice to the communication once the investigation has been completed.

If you have any questions, you can contact the Compliance Area through the same form, indicating in the “Subject” the identification No. indicated in the previous paragraph.

Kind Regards

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2. COMMUNICATION TO THE PARTY MAKING THE INQUIRY, SOLVING THE MATTER


Good morning/afternoon,

I am writing to you as the Cobega Group Compliance Officer to provide you with a **RESPONSE TO YOUR INQUIRY** recorded in the Cobega Group Ethics Line with identification No. CET-0000000X.

(Attach response)

If you have any other questions, you can contact the Compliance Area through the same form, indicating in the "Subject" the identification No. indicated in the previous paragraph.

Kind Regards

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3. COMMUNICATION TO THE COMPLAINANT ON THE STATUS OF THE COMPLAINT

Good morning/afternoon,

I am writing to you as the Cobega Group Compliance Officer to inform you that your complaint recorded in the Cobega Group Ethics Line with identification No. CET-0000000X is now UNDER INVESTIGATION. Once we complete the investigation we will inform you of our conclusions.

If you have any questions, you can contact the Compliance Area through the same form, indicating in the “Subject” the identification No. indicated in the previous paragraph.

Kind Regards

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4. COMMUNICATION TO THE RESPONDENT ABOUT THE COMPLAINT AND STATEMENT

Good morning/afternoon,

I am writing to you as the Cobega Group Compliance Officer to inform you that A COMPLAINT HAS BEEN FILED AGAINST YOU for facts that may constitute a breach of the law, the Code of Ethics and/or of the Cobega Group internal regulations.

As a result of said complaint, an INVESTIGATION PROCESS has been opened based on the facts that are the subject of the complaint and, in accordance with current legislation, we would like to know your version of the facts, for which you can provide the evidence that you deem appropriate (documents, witnesses, etc.).


By virtue of the applicable regulations, we hereby inform you of your rights as a respondent:

1. **Confidentiality:** you have the right not to have your identity revealed without your express consent to any person who is not part of the Compliance Area and other authorised staff, except when it constitutes a necessary and proportionate obligation, imposed by current legislation or during the course of an investigation within the framework of a judicial process.
2. **Presumption of innocence:** you have the right to the presumption of innocence, for which reason you cannot be sanctioned or penalised until the investigation is completed. However, in the event that during the investigation it is detected that you are continuing to commit infractions, the Cobega Group reserves the right to adopt precautionary measures, all in accordance with the regulations in force at all times and the limitations provided therein.
3. **Right to testify and present evidence:** you have the right to testify in the investigation procedure or to avail yourself of your right not to testify against yourself. They will also have the right to use the evidence that they consider relevant for their defence (witnesses, documents, etc.).
4. **Information:** you have the right to know of the existence of a complaint against you and the right to know the results of the investigation and the corrective measures that, where appropriate, are applied. They will be informed of the existence of a complaint as soon as possible, provided that this does not compromise the investigation. If the aforementioned situation occurs, the respondent will be informed of the complaint prior to their summons to provide a statement. In the event that the complaint is not accurate or truthful or does not constitute an illegal act, the respondent has the right to have this fact recorded. In the above case, if the investigation into the respondent had been notorious, the Compliance Officer, upon request of the respondent, will make an internal communication to all staff members of the department of the respondent and any other departments deemed appropriate, depending on the case, expressing the completion of the investigation and the conclusion that the facts were not accurate or truthful or that it was not behaviour constituting any illegal act.
5. **Right to a fair process:** you have the right to a process with all the guarantees, respecting the legal provisions and internal regulations applicable to the process that will include, among others, and in addition to those described above, a process that respects the established deadlines (without undue delay), that the people who make the decisions are objective and impartial (no conflict of interest), and adopt in all cases measures proportionate to the seriousness of the events occurred (proportionality of the sanction or penalty).

After your declaration, we will issue a report, including all the other evidence acquired during the process, in which we will conclude if there has been any breach of law, the Code of Ethics and/or the Cobega Group internal regulations. Once we complete the investigation we will inform you of our conclusions.

If you have any questions, you can contact the Compliance Area through [*].

Kind Regards

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5. COMMUNICATION TO THE COMPLAINANT ABOUT THE COMPLETION OF THE PROCESS

Good morning/afternoon,

I am writing to you as the Cobega Group Compliance Officer to inform you that WE HAVE COMPLETED THE INVESTIGATION PROCESS regarding your complaint recorded in the Cobega Group Ethics Line with identification No. CET-0000000X, and have reached the following conclusions:

(Attach:


- *If a breach has been committed*
- *Why the breach was committed or not committed*
- *Disciplinary measures, sanctions and/or corrective measures)*

By virtue of the applicable regulations, we hereby inform you of your rights as a complainant:

1. **Confidentiality:** the complainant has the right not to have their identity revealed without their express consent (regardless of whether or not they provide their data, and their identity is revealed at a later stage) to any person who is not part of the Compliance Area and other authorised staff, except when it constitutes a necessary and proportionate obligation, imposed by current legislation or by an investigation within the framework of a judicial process.
2. **Anonymity:** the complainant may carry out the communication using their personal data or anonymously.
3. **Absence of retaliation:** The complainant will never be subject to any type of retaliation as a result of having filed a complaint in good faith. They may only be penalised in the event that the complaint was made in bad faith and there are reasonable indications that the complaint and the information provided are not true. The Compliance Officer, together with the corresponding departments, will establish the appropriate follow-up actions to ensure compliance with this guarantee.
4. **Information:** the complainant will receive an acknowledgement of receipt within a maximum period of 7 days from the moment the complaint is received in the Ethics Line, unless this may jeopardize the confidentiality of the communication. They will also receive, within a period of 3 months from the receipt of the complaint, a communication with information on the status of their complaint and, where appropriate, the measures planned or adopted, without prejudice to the communication once the investigation has been completed.

If you have any questions, you can contact the Compliance Area through the same form, indicating in the "Subject" the identification No. indicated in the previous paragraph.

Kind Regards

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6. COMMUNICATION TO THE RESPONDENT ABOUT THE COMPLETION OF THE PROCESS

Good morning/afternoon,

I am writing to you as the Cobega Group Compliance Officer to inform you that WE HAVE COMPLETED THE INVESTIGATION PROCESS regarding the complaint against you recorded in the Cobega Group Ethics Line, and have reached the following conclusions:

(Attach:

- *If a breach has been committed*
- *Why the breach was committed or not committed*
- *Disciplinary measures, sanctions and/or corrective measures)*

By virtue of the applicable regulations, we hereby inform you of your rights as a respondent:

1. **Confidentiality:** you have the right not to have your identity revealed without your express consent to any person who is not part of the Compliance Area and other authorised staff, except when it constitutes a necessary and proportionate obligation, imposed by current legislation or during the course of an investigation within the framework of a judicial process.
2. **Presumption of innocence:** you have the right to the presumption of innocence, for which reason you cannot be sanctioned or penalised until the investigation is completed. However, in the event that during the investigation it is detected that you are continuing to commit infractions, the Cobega Group reserves the right to adopt precautionary measures, all in accordance with the regulations in force at all times and the limitations provided therein.
3. **Right to testify and present evidence:** you have the right to testify in the investigation procedure or to avail yourself of your right not to testify against yourself. They will also have the right to use the evidence that they consider relevant for their defence (witnesses, documents, etc.).
4. **Information:** you have the right to know of the existence of a complaint against you and the right to know the results of the investigation and the corrective measures that, where appropriate, are applied. They will be informed of the existence of a complaint as soon as possible, provided that this does not compromise the investigation. If the aforementioned situation occurs, the respondent will be informed of the complaint prior to their summons to provide a statement. In the event that the complaint is not accurate or truthful or does not constitute an illegal act, the respondent has the right to have this fact recorded. In the above case, if the investigation into the respondent had been notorious, the Compliance Officer, upon request of the respondent, will make an internal communication to all staff members of the department of the respondent and any other departments deemed appropriate, depending on the case, expressing the completion of the investigation and the conclusion that the facts were not accurate or truthful or that it was not behaviour constituting any illegal act.
5. **Right to a fair process:** you have the right to a process with all the guarantees, respecting the legal provisions and internal regulations applicable to the process that will include, among others, and in addition to those described above, a process that respects the established deadlines (without undue delay), that the people who make the decisions are objective and impartial (no conflict of interest), and adopt in all cases measures proportionate to the seriousness of the events occurred (proportionality of the sanction or penalty).

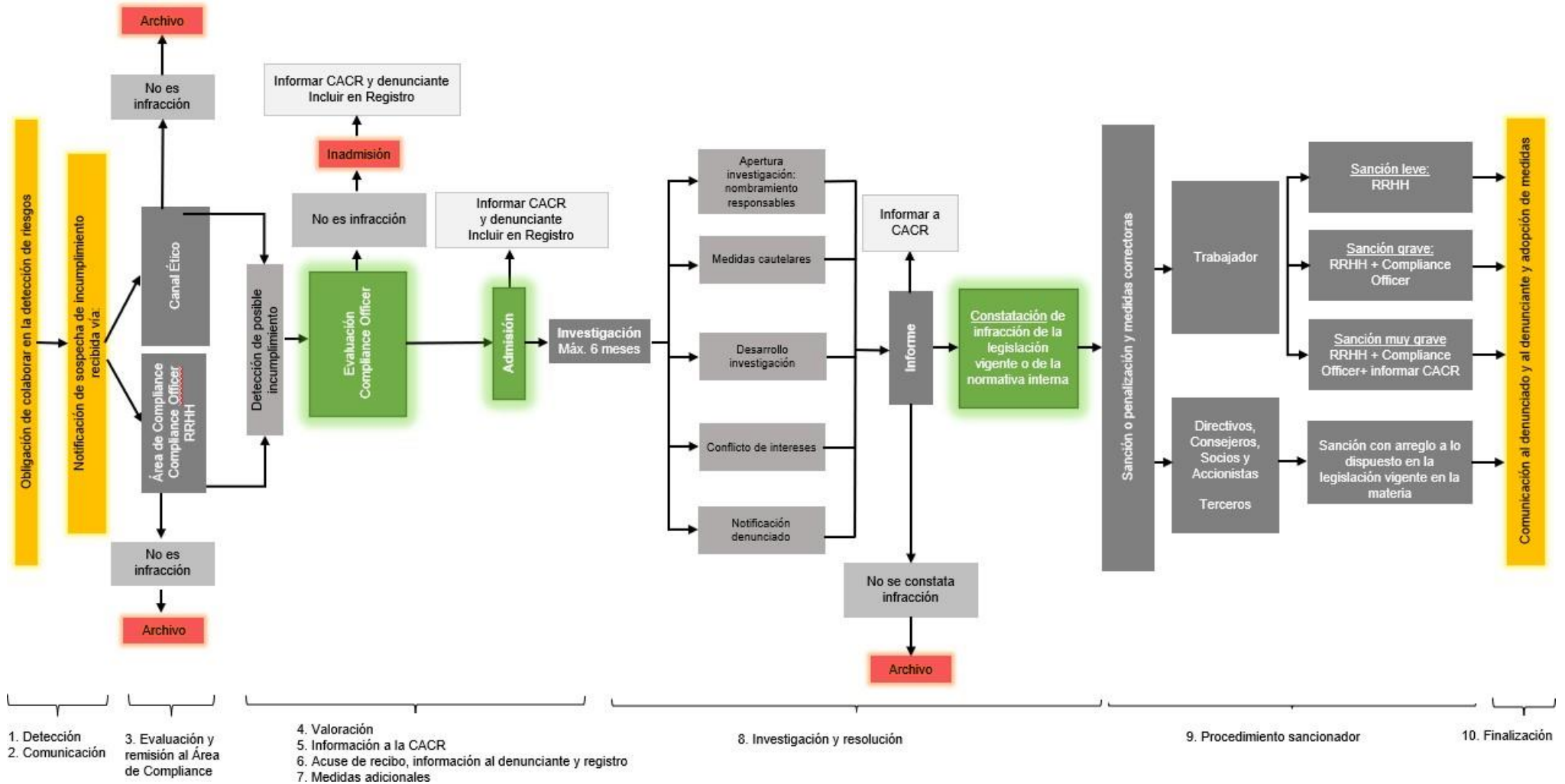
If you have any questions, you can contact the Compliance Area through the same form, indicating in the "Subject" the identification No. indicated in the previous paragraph.


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Procedimiento de gestión de denuncias recibidas al Canal Ético:



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ANNEX - III EXTERNAL INFORMATION CHANNELS

In accordance with the Whistleblower Protection Act, any acts or omissions within the scope of this Policy may be reported to the competent Independent Whistleblower Protection Authority, either directly or through the appropriate internal reporting channel.

At national level, this function is carried out by the Independent Authority for the Protection of Informants (AAI). Certain autonomous communities have also designated independent authorities respectively to assume functions similar to those of the IPA, when potential infringements have effects only in the territory of their respective autonomous community. The European Union also has external reporting channels.

Below is a table with the different independent authorities responsible for whistleblower protection in Spain:

Whistleblower Protection Authorities

European Union authorities

Authority of European Union

<i>Denomination</i>	European Anti-Fraud Office (OLAF)
<i>Contact details</i>	https://anti-fraud.ec.europa.eu/index_es

Spanish authorities

State authority

<i>Denomination</i>	Autoridad Independiente de Protección del Informante, A.A.I.
<i>Contact details</i>	-

Authority of Andalusia

<i>Denomination</i>	Oficina Andaluza contra el Fraude y la Corrupción
<i>Contact details</i>	https://antifraudeandalucia.es/

Authority of Catalonia

<i>Denomination</i>	Oficina Antifrau de Catalunya
<i>Contact details</i>	https://www.antifrau.cat/

Authority of Valencian Community

<i>Denomination</i>	Agencia Valenciana Antifrau
<i>Contact details</i>	https://www.antifraucv.es/buzon-de-denuncias-2/

Authority of the Foral Community of Navarre

<i>Denomination</i>	Oficina de buenas prácticas y anticorrupción de la comunidad foral de Navarra
<i>Contact details</i>	https://oana.es/es



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Authority of Galicia

Denomination	Autoridad Gallega de Protección de la Persona Informante
Contact details	https://www.valedordopobo.gal/es/

Authority of Balearic Islands

Denomination	Oficina de prevenció i lluita contra la corrupció a les Illes Balears
Contact details	https://www.oaib.es/

Portuguese authorities*

Authority of Portugal I

Denomination	Ministério Público Portugal
Contact details	https://simp.pgr.pt/dciap/denuncias/index2.php

Authority of Portugal II

Denomination	Mecanismo Nacional Anticorrupção
Contact details	https://mec-anticorruptao.pt/

* Notwithstanding the mention of the general whistleblower protection authorities designated in Portugal, there are also other specific designated entities, depending on the subject matter of the complaint, which can be consulted in Article 12 of Law no. 93/2021 of 20 December on the General Regime for the Protection of Whistleblowers.

Austrian authorities

Authority of Austria

Denomination	Das Bundesamt zur Korruptionsprävention und Korruptionsbekämpfung (BAK)
Contact details	https://www.bak.gv.at

Greek authorities

Authority of Greece

Denomination	Εθνική Αρχή Διαφάνειας
Contact details	https://aead.gr/