

TRAGALUZ GRUPO

ETHICAL CHANNEL POLICY

Index

1. Introduction	3
2. Regulatory context	3
2.1. Article 31 bis of the Spanish Criminal Code	3
2.2. UNE 19601:2017 on <i>Criminal</i> Compliance Management Systems.....	4
2.3. EU Directive 2019/1937 of the European Parliament and of the Council	4
2.4. UNE-ISO 37002:2021 on Whistleblowing Management Systems	5
2.5. Law 2/2023, of 20 February, regulating the protection of whistleblowers on regulatory infractions and the fight against corruption.....	5
3. Scope of the Ethical Channel.....	5
4. Purpose of the Ethical Channel.....	6
5. General Principles.....	7
6. Protection of whistleblowers and data subjects	8
6.1. Confidentiality	8
6.2. Anonymous communication	9
6.3. Absence of reprisals	9
6.4. Right to information.....	10
6.5. Right of withdrawal in communication.....	10
6.6. Bad faith communications	10
7. Procedure	11
7.1. Content of the communication.....	11
7.2. Internal procedure for communication and processing of communications	11
7.2.1. Media and reception	12
7.2.2. Analysis and results.....	13
8. Advertising and information	13
9. Data Protection.....	13
10. Responsibilities.....	13

1. Introduction

In **TRAGALUZ GROUP** we are firmly committed to the ethical culture and legal compliance, and therefore, to strengthen communications of any kind, we make our Ethical Channel available to our employees and collaborators.

The purpose of this Policy is to define the criteria and principles that should govern communication, as well as the management of all information received through the Ethical Channel.

This Policy is developed taking into consideration the following regulations and standards:

- Article 31 bis of the Spanish Criminal Code
- UNE 19601:2017, criminal compliance management systems
- DIRECTIVE EU 2019/1937 of the European Parliament and of the Council
- UNE-ISO 37002 Whistleblowing channel management Systems
- Law 2/2023, of 20 February, regulating the protection whistleblowers who report on regulatory infractions and the fight against corruption

All the communications received will be treated and resolved in accordance with this Policy, always respecting confidentiality and guaranteeing the absence of reprisals to the communicator.

The Ethical Channel is conceived as a means of communication so that all employees can make secure, anticipated, and sometimes anonymous communications about breaches or irregularities in relation to the rules and policies applicable in the TRAGALUZ GROUP.

2. Regulatory context

2.1. Article 31 bis of the Spanish Criminal Code

The implementation of the Ethical Channel complies with the legal provisions established in **Article 31 bis 5. 4 of the Spanish Criminal Code**¹, through which the obligation is imposed on all employees who become aware of any risk or non-compliance, to communicate it through the Ethical Channel. Likewise, this Ethical Channel is also opened to providers and clients so that they can, in a simple and fast way, communicate any possible legal breach of which they are aware.

¹ Article 31 bis. 5. *The organization and management models referred to in condition 1 of paragraph 2 and the previous paragraph must meet the following requirements:*

4.º *They will impose the obligation to report possible risks and breaches to the body in charge of monitoring the operation and observance of the prevention model.*

2.2. UNE 19601:2017 on *Criminal Compliance Management Systems*

In the standard UNE 19601:2017 it is stated that, Organizations, under an adequate established organizational culture of compliance, must implement, among other measures, adequate procedures for the communication of breaches and irregularities.

In this sense, senior management must demonstrate leadership and commitment with respect to the Criminal Compliance management system of the TRAGALUZ GROUP. To this end, the standard establishes the duty of senior management to:

(h) encourage the use of procedures for the disclosure of potentially criminal conduct that may affect the Organization and its activities.

Specifically, senior management must: *"provide communication channels so that both the members of the Organization and third parties communicate in good faith and, on the basis of reasonable grounds, those circumstances that may involve the materialization of a criminal risk for the Organization, as well as breaches or weaknesses of the criminal compliance management system."*

The standard UNE 19601:2017 establishes the requirements corresponding to the development of an adequate Criminal Compliance Management System mainly motivated by the incorporation of the criminal responsibility of private legal persons.

2.3. EU Directive 2019/1937 of the European Parliament and of the Council

The EU Directive 2019/1937 of the European Parliament and of the Council regulates the characteristics of ethical channels in private companies so that employees, who may become aware of breaches or any type of irregularity in their work environment, can communicate within the framework of minimum standards of protection of communicators.

Internal reporting, as defined in Directive (EU) 2019/1937, *means the oral or written communication of information on breaches within a legal entity in the private or public sector.*

The need to establish the Ethical Channel complies with the obligation and commitment on the part of the TRAGALUZ GROUP so that, all our environment, can communicate any risk behavior or regulatory non-compliance. This obligation applies to all Member States of the European Union, who must ensure that legal entities, both public and private, establish internal channels and procedures to notify and process of communications.

This Policy allows us to correctly implement a communications channel for TRAGALUZ GROUP to prevent any breach, regulatory irregularity or illegal activity that may have happened, happens, or may happen in the business operations of our corporate group.

2.4. UNE-ISO 37002:2021 on Whistleblowing Management Systems

The UNE- ISO 37001, offers the necessary guidelines to establish, implement and maintain an effective whistleblowing management system based on the principles of trust, impartiality and protection. The goal of ISO 37002 is to guide organizations in managing the full whistleblowing cycle. Specifically, it establishes guidelines for:

- a) encourage and facilitate whistleblowing;
- b) support and protect whistleblowers and other stakeholders involved;
- c) ensure that whistleblowing is dealt with in an appropriate and timely manner;
- d) improve organizational culture and governance;
- e) Reduce the risks of irregularities.

2.5. Law 2/2023, of 20 February, regulating the protection of whistleblowers on regulatory infractions and the fight against corruption

Law 2/2023 regulates the protection of people who report on regulatory and anti-corruption infractions, which transposes into the Spanish legal system the so-called "*Whistleblowing*" Directive, aiming to reinforce the culture of compliance of public and private entities through the protection of whistleblowers who report on known infractions in the labor or professional context.

Among other aspects, this new standard obliges private sector and public sector entities with 50 or more employees (among other obliged subjects) to implement "internal information systems" (traditionally known as reporting channels) that must meet various requirements and guarantees.

3. Scope of the Ethical Channel

Queries or communications may be sent by all employees, collaborators, or clients of the TRAGALUZ GROUP who have been aware of any fact that may constitute a crime/infraction or breaches of the Ethics Code and internal rules (Policies, Protocols, etc.) as well as possible breaches which may have not been materialized yet but could take place. Communications shall be submitted by:

- ☒ All the labor-related staff of the TRAGALUZ GROUP, as well as third parties who, whether employed or self-employed, are linked to the Group.
- ☒ Responsible for all areas;

- ☐ Shareholders and persons belonging to the Group's Board of Directors (including non-executive members, as well as volunteers and unpaid trainees);
- ☐ Business partners: customers, suppliers, internal collaborators, and other interested parties linked to the Group.

This Policy will be available to all interested people for informational purposes, as well as, to all involved parties under the submitted communications, always applying a strict confidential.

Any member of the TRAGALUZ GROUP who is aware of the commission of a criminal offense, irregularity, or non-compliance, or of the existence of the risk of committing an irregularity or non-compliance with national regulations, the Code of Ethics or the internal rules of TRAGALUZ GROUP, must compulsorily inform the Compliance Officer. Being aware of an irregularity or a non-compliance situation without taking an action to communicate such behaviors through the Ethical Channel may lead to disciplinary measures.

4. Purpose of the Ethical Channel

The Ethical Channel is the tool to communicate breaches of the Code of Ethics, along with the general regulatory framework (internal and external) under which TRAGALUZ GROUP operates to avoid any potential criminal responsibilities and/or the reputational damages that may be caused.

The main objective of the Ethical Channel is to attend to any query or communication in relation to actions that may be contrary to the legal regulations or to those precepts that TRAGALUZ GROUP voluntarily includes in its Code of Ethics and in the Disciplinary System.

Often, TRAGALUZ GROUP's employees and collaborators are the first one interested on being aware of facts or activities contrary to the law. whistle-blowers play a key role on revealing and preventing facts that may constitute a criminal or administrative offence. Therefore, we are committed to ensuring their confidentiality and integrity throughout the investigation process by promoting a bunch of protective measures.

The Compliance Officer, along with the rest of the Managers of the Ethical Channel, will assume due control and guarantee compliance with the Duty of Confidentiality to whom may whistle blow any facts that may constitute a criminal offense. Likewise, they will guarantee the effective protection of the communicators in terms of reprisals, introducing effective communication channels. The protection of personal data and privacy is paramount to the effective functioning of the Ethical Channel. It is important to note that, within the functions of the Compliance Officer of the TRAGALUZ GROUP, it is to act as a Channel Manager, without prejudice to the fact that further Managers may be appointed to support the Compliance Officer duties.

The information provided by the communicators is an essential element for compliance with current legislation, both European and national. Any possible infringement committed within TRAGALUZ GROUP can create serious damages implying significant risks to the well-being of society.

5. General Principles

The Ethical Channel will be governed by the following principles:

- ❑ **Principle of confidentiality and data protection.** The confidentiality of the identity and information provided by the whistleblower is guaranteed, ensuring its confidentiality and complying with data protection regulations.
- ❑ **Principle of non-retaliation.** Any form of retaliation or discrimination against the whistleblower by virtue of the communication made is prohibited. The *Compliance* Committee will act immediately if there are indications of retaliatory measures against whistleblowers.
- ❑ **Principle of proportionality.** All activities shall be carried out in accordance with applicable law, in an objective and appropriate manner and respecting the principle of proportionality.
- ❑ **Principle of impartiality and transparency.** The investigation and evaluation of communications will be carried out in an objective, impartial and transparent manner, respecting the rights of all parties involved and ensuring the correct evolution of the investigation process.
- ❑ **Principle of collaboration and cooperation.** Collaboration and active cooperation between the entity, the communicators and the competent authorities is encouraged, to guarantee the effectiveness and efficiency in the management of communications.
- ❑ **Principle of access to information.** The parties involved have the right to access relevant information and to be informed about the progress and results of the investigation, always respecting the legal and confidentiality limits.
- ❑ **Principle of compliance with the law.** The ethical channel of the entity will be governed by strict compliance with applicable laws and regulations, ensuring that all actions related to communications are carried out within the legal framework.
- ❑ **Principle of protection of the rights of the persons involved:** Throughout the investigation process, the respect and protection of the following fundamental rights is guaranteed:
 - **Right to honor:** The reputation and good name of the persons involved will be preserved, avoiding any defamation or unjustified damage to their reputation.
 - **Right to the presumption of innocence:** The right to the presumption of innocence will be guaranteed throughout the process, until the conclusion phase of the investigation.

- **Right to information:** The persons involved shall have the right to be informed in a clear and precise manner about the accusations and the evidence that supports them, guaranteeing their right to know the facts communicated and to participate in the process.
 - **Right of defence:** The persons involved are given the opportunity to exercise their right of defence effectively, presenting evidence, arguments and allegations to refute the accusations against them.
 - **Right to protection:** All necessary measures will be adopted to safeguard the integrity and security of the persons involved, avoiding any form of retaliation or prejudice derived from their participation in the investigation process.
- ☐ **Principle of reparation.** The protection and, where appropriate, the reparation of the rights and legitimate interests of the whistleblower and the persons involved is ensured, taking the appropriate measures to prevent or correct any damage derived from communications or investigations. The entity reserves the right to impose sanctions on the informant who makes a communication with knowledge of its falsity, with the aim of safeguarding the veracity and integrity of the ethical channel and preventing its misuse or abuse.

6. Protection of whistleblowers and data subjects

Whistleblowers shall benefit from protection if there are substantial grounds for believing that the communicated information was true when reported. Therefore, the information provided must be truthful, clear and concise and be accompanied, if possible, by evidence to support the facts.

6.1. Confidentiality

Our commitment is respecting confidentiality and compliance with the due protection of the personal data of the communicators. TRAGALUZ GROUP will guarantee the confidentiality of the identity of any person who makes use of it, as well as of the persons involved in the facts of which it has been reported and of the information provided.

We are committed to the proper use of the information provided, because of that we diligently comply with the personal data protection of the communicators for their confidential use of the Ethical Channel.

The Channel Managers will be responsible for ensuring confidentiality, and for the exclusive treatment and management of the information provided in the Ethical Channel. If an internal investigation is required for the allegedly occurred and communicated facts through the Ethical Channel, the investigation's members will be defined on a case-by-case basis by the *Compliance* Committee, which must take the appropriate precautions in order not to avoid any damage to the investigation or confidentiality.

If external collaboration is required, such as advisors, consultants or external professionals, is necessary for the aforementioned investigation, they will also ensure the corresponding confidentiality of the information and personal data to which they have access.

Therefore, any member of the Group or third parties who may have access to the information, must keep the strictest confidentiality regarding all information.

6.2. Anonymous communication

The Ethical Channel will allow everyone to report breaches or non-compliance acts anonymously if the communicator requires so.

However, it will be preferably to undertake the reporting of the facts including the identification of the communicator in the terms established under this Policy. However, anonymous communication is enabled.

The internal procedures allow the Group to receive communications and implement an investigation procedure by the Compliance Committee guaranteeing total confidentiality of the communication of the members of the entity and with the possibility of making the communication anonymously.

Such information provided anonymously must be credible, and the initial analysis of such information must draw reasonable grounds for the existence of the reported infringements, as well as ruling out any possible spurious reasons of a bad faith communication.

6.3. Absence of reprisals

TRAGALUZ GROUP guarantees the absence of reprisals of any kind against communicators when the reporting is made in good faith. Notwithstanding, there will be criminal, disciplinary, or other sanctions if the communicator had participated in the facts communicated that constituted a breach or irregularity for TRAGALUZ GROUP or current legal regulations.

Any member of TRAGALUZ GROUP who takes any attitude of reprisal against communicators may be sanctioned in accordance with the Disciplinary System.

In our Group we are committed to the proper functioning of the same, and this includes preventing those who make communications through the use of the Ethical Channel, may have any type of retaliation for the fact communicated, thus avoiding warnings, sanctions or unfair dismissals, among other types of retaliation, that may harm the communicators.

This commitment reinforces confidence in the proper fulfillment of the Group's Ethical Channel.

6.4. Right to information

Anyone reporting any type of communication or query through the Ethical Channel, will have the right to be informed by the Compliance Officer of its corresponding progress and if, applicable, the result of the investigation.

The right to be informed also assists to other communicators who have been duly identified in the communication, who may be able to request information about the investigation and the adopted measures. However, the Compliance Officer will evaluate to such an extent, on a case-by-case basis,

whether it is appropriate to inform or not about the reported acts.

In any case, the communicator, anonymous or nominal, must access to the communication to review the latest updates.

6.5. Right of withdrawal in communication

Everyone who uses the Ethical Channel of TRAGALUZ GROUP will have the right to desist from its use, in case the communicator does not desire to continue with this Policy's procedure.

However, if there are reasonable grounds of the commission of any breach/irregularity from the reported facts, the Compliance Officer will initiate a file ex officio by carrying out the corresponding procedure.

6.6. Bad faith communications

The users of the Ethical Channel are responsible of the veracity of their identity all information they give and the fact they act in good faith. The Group reserves the right to disclose the identity of the communicator to the authorities, if the communicator has acted in bad faith, as well as in case of judicial request. Making communications with manifest disregard for the truth constitutes a very serious violation of the disciplinary system.

Effective, proportionate and dissuasive penalties shall be laid down for persons who make communications or make malicious or abusive disclosures, including measures to compensate persons who have suffered harm resulting from malicious and abusive communications or disclosures.

These sanctions will be intended for those who, including but not limited, to carry out any of the following activities:

- a) Prevent or attempt to prevent the submission of communications.
- b) Take retaliatory measures against the communicators.
- c) Promote reckless procedures against communicants.

- d) Fail to comply with the duty to maintain the confidentiality of the identity of the communicators.

7. Procedure

7.1. Content of the communication

All communications through the Ethical Channel must include a minimum of information necessary to carry out an adequate analysis of the facts, as well as its corresponding investigation, if appropriate. Therefore, at least the following information must be provided:

- ☐ Personal information of the communicator (except anonymous communications), such as name and surname, email address and telephone number.
- ☐ Description of the irregularity/non-compliance in detail.
- ☐ Identification of the possible persons involved in the irregularity/non-compliance communicated, as well as whether the communicator is part of said persons participating in the reported facts.
- ☐ Provision of any evidence that may be relevant for the clarification of the facts allegedly committed that would imply an irregularity or breach of the TRAGALUZ GROUP through documents, files or other means of evidence to which the communicator may have access to.

All this, without prejudice to the fact that communications can also be made anonymously, not being necessary in these cases the information established for the normal channel of communication regarding the section of personal information of the communicator.

If the Channel Managers consider that the information provided is not sufficient, they will require the communicator to expand the information within 1 month. If after the course of the month and the corresponding requirements of the Channel Managers, such information has not been provided or it is not possible to initiate the internal investigation without the extension of the requested information at the end of the period, the communication will be archived.

7.2. Internal procedure for communication and processing of communications

The corresponding Ethical Channel will be managed through an adequate communications procedure and its corresponding treatment which is included in the information of this Policy.

The Channel Managers will be responsible for receiving all communications provided by the communicators, either anonymously or with the corresponding contribution of personal data.

The Channel Managers will enjoy absolute independence, as well as an absence of conflict of interest. Otherwise, they must refrain from their intervention in the specific case, without prejudice to their participation in the analysis and investigation of other communications.

To ensure and guarantee the protection of the rights of the communicators, a simple and agile procedure has been established that facilitates the processing of information and its subsequent analysis.



Likewise, a categorization by type of communications is carried out that the Ethical Channel will manage:

- ☐ Penal report
- ☐ Complaint
- ☐ Non-conformity
- ☐ Other

7.2.1. Media and reception

All information will be directed, received and managed solely and exclusively by the Channel Managers who will ensure compliance with the treatment, conservation and custody of the information with strict confidentiality at all stages of the procedure.

Communications, of any kind, will be received, through any of the following procedures:

- Ethical channel existing in the different web pages of the companies that make up the Group.
- Oral or personal communication to the Compliance *Committee*.

The communications will have to offer a detailed and exact description of the irregular facts and must complete a form in case it is made through the website.

The Group will ensure the confidentiality of personal data and comply with Data Protection regulations, and specifically with the provisions of Regulation (EU) 2016/679 of the European

Parliament and the Council, General Data Protection and Organic Law 3/2018 of December 5 on the Protection of Personal Data and Guarantee of Digital Rights.

7.2.2. Analysis and results

The Channel Managers will carry out the corresponding analysis and investigation of the information provided by the people who make use of the Ethical Channel in any of its modalities, using the procedure established by the Group, and will communicate the result they consider appropriate for the participants in the events considered as irregularities or breaches depending on the particular circumstances of said events.

8. Advertising and information

The Channel Managers of **TRAGALUZ GROUP**, regardless of their functions in terms of the management of the Ethical Channel and the treatment and development of the course of communications made through the use of this tool, will carry out an important work of advertising and information.

Prior to the implementation of the Ethical Channel system and its operation, the Organization and specifically the Channel Managers, will give publicity and/or training about the corresponding use of the Ethical Channel to people who have scope to use it about its objectives, principles, types of communication and the way of proceeding of people in case they want to make a communication.

9. Data Protection

The Group ensures the **CONFIDENTIALITY** of personal data and will comply with the Data Protection regulations, and specifically with the provisions of Regulation (EU) 2016/679 of the European Parliament and the Council, General Data Protection and Organic Law 3/2018 of December 5 on the Protection of Personal Data and Guarantee of Digital Rights.

All members have the right to access, rectify, delete or oppose the processing of their data, by sending an email to: rgpd@grupotragaluz.com.

10. Responsibilities

The Group is not responsible for verifying the veracity of the information or documentation transmitted, the use that may be made of the channel for purposes other than those intended or communications that are addressed to other organizations that have no relationship with the Group.

You can expand the information on the communication channels, accessing directly to the website of any of the companies that make up the Group by sending the contact form.