



**Procedure for managing the
Internal Information System
- Whistleblowing Channel -**

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1. INTRODUCTION

The Internal Reporting System, hereinafter referred to as the "Whistleblowing Channel", is a further step in our **compliance strategy**, which aims to maintain an ethical, transparent, and upright culture in our organization.

The Aicox Soluciones Whistleblowing Channel has been designed as an instrument made available to all the organization's stakeholders to **communicate confidentially, even anonymously**, any information on events contrary to our principles and values, breaches of current legislation or internal regulations, in such a way as to prevent the commission of events that could lead to damage of any nature to the organization, its people or related third parties.

This **procedure** sets out the scope of application of the Whistleblowing Channel, who can use it and what conduct can be reported; who is the competent body and what are its functions, what are the guarantees and principles governing the management of the complaints received; the rights and obligations of the persons concerned; how the Whistleblowing Channel works and how personal data will be processed.

This initiative taken by the Sole Administrator and the Board of Directors, accompanied by the Ethics Committee, offers the maximum **personal guarantees** (no reprisals, confidentiality, anonymity, integrity, diligence, etc.) with the best **technological safeguards** (accessibility, encryption of information, servers outside the organization, traceability, document management, etc.).

2. SCOPE OF APPLICATION

This procedure contains the regulation of the Whistleblowing Channel.

Its scope of application extends to all the companies that make up or may come to make up Aicox Soluciones S.A.U., and/or the Aicox Group.

a. Who can communicate through the Whistleblowing Channel?

The Whistleblowing Channel is available to all persons linked to Aicox Soluciones such as **shareholders, employees, suppliers, customers, interns or candidates**, as well as to **third parties** related to the organization.

b. What facts can I report?

The facts that can be reported through the Whistleblowing Channel are all those that involve a **breach** of our principles and values, of the legislation in force or of the organization's internal regulations, protocols, and procedures.

In accordance with the applicable regulations, complaints transmitted through the Whistleblowing Channel must relate to conduct, whether actions or omissions, which may constitute:

- Infringements of European Union law, provided that they fall within the scope of the Union acts listed in the Annex to Directive (EU) 2019/1937.

- Infringements of the Spanish Penal Code or serious or very serious administrative offences.
- Infringements of Aicox Soluciones S.A.U.'s internal regulations, such as the Code of Ethics, the Conflict-of-Interest Prevention Policy, the Anti-Corruption Policy, the Gifts and Hospitality Policy, the Equality Protocol, and the Protocol against sexual or workplace harassment.

Specifically, reports sent through the Whistleblowing Channel can be categorized as events related to harassment, fraud and corruption, practices contrary to the Code of Ethics, money laundering, health and safety risks, bad business practices, respect and equal opportunities or environmental risks.

Communications related to interpersonal conflicts that only affect personal interests (contractual, labour, holiday issues, etc.) or communications related to incidents regarding services provided (customer service) will not be processed through the Whistleblowing Channel, which will be handled through the specific channels provided.

Of course, communications made knowingly in a false manner or in bad faith will not be processed through the Whistleblowing Channel, constituting a very serious infringement, and giving rise to the initiation of sanctioning measures for those persons who use the Channel for this purpose.

c. Competent Body

The body responsible for managing the Aicox Soluciones Whistleblowing Channel is the **Ethics Committee**, which has appointed the **Legal Director** as the person in charge of the Whistleblowing Channel.

The Legal Director shall be responsible for supervising the Whistleblowing Channel, assigning the necessary resources for its proper functioning, ensuring at all times that the principles set out in this Procedure are guaranteed, in a completely autonomous and independent manner within the organization.

3. PRINCIPLES AND GUARANTEES OF THE WHISTLEBLOWING CHANNEL

The Whistleblowing Channel, due to its purpose, is governed by principles and guarantees that allow us to manage communications efficiently and comprehensively. These principles are:

- **Communication:** The Ethics Committee shall make the Whistleblowing Channel, its safeguards and operation known to all stakeholders through awareness-raising and information strategies, and specific training actions on the use of the Whistleblowing Channel shall be included in the annual plan.
- **Accessibility:** ensuring easy access from the website itself.
- **Confidentiality:** throughout the process, data provided by stakeholders will be treated in strict confidence. Furthermore, it can be communicated anonymously. All persons

involved in a complaint will be called upon to sign the relevant confidentiality clauses. Their opposition or non-compliance will be considered as serious breaches.

- **Right of access to information:** the complainant will be able to access the file of his/her complaint and the persons involved will be kept informed of the results of the proceedings that affect them.
- **Conflict of interest management:** in the event of possible incompatibilities in terms of those receiving, investigating, or deciding on the complaint received, the conflict of interest will be managed through the Whistleblowing Channel in such a way that the person/s can be removed from the file. All persons involved in the process must assess and communicate whether they have a conflict of interest and, if so, remove themselves from the process.
- **No retaliation:** no retaliation of any kind is guaranteed for anyone who uses the Whistleblowing Channel in good faith. To this end, the Ethics Committee will continuously monitor this principle over time to ensure this principle under the supervision of the Legal Director.
- **Fairness:** the rights of the complainant and the person concerned will be protected. There will be a presumption at the outset that all communications are made in good faith and that all persons are innocent unless there is evidence to the contrary.
- **Diligence:** the Channel Manager, together with the Ethics Committee, shall diligently process the information communicated to it. In any case, the necessary decision shall be taken within a maximum period of three (3) months, which may be extended for a further three (3) months for justified reasons that affect the proper course of the investigation.
- **Proportionality:** only those measures that are useful and necessary for the purpose and do not cause more harm than the management itself seeks to prevent will be carried out.
- **Legality:** current legislation will be respected at all times, especially with regard to data protection, labour law and relations with judicial and administrative authorities.

4. OBLIGATIONS AND RIGHTS

The persons concerned have obligations and rights during the management process.

a. What are the obligations and rights of a bona fide complainant?

The whistleblower must make **good faith reports**, which are those based on facts or indications from which irregular behavior or harm may reasonably be inferred, in a truthful manner. Even if no material supporting the alleged facts can be provided at the time of the report, reports made in good faith are made without manifest disregard for the truth, with no intention of revenge, of causing damage at work or work-related harm, or of damaging the honor of the person concerned. Allegations made in bad faith may give rise to disciplinary measures.

Likewise, the whistleblower must maintain the **confidentiality** of the information contained in his or her complaint and cooperate with the requirements requested by the person in charge of the Whistleblowing Channel during the processing of the complaint.

The whistleblower **will be protected** from the beginning of the complaint following the principles and guarantees explained in section 3. In addition, based on *Law 2/2023, of 20 February, regulating the protection of persons who report regulatory infringements and the fight against corruption*, the whistleblower can count on information and counselling and assistance as support measures.

Aicox Soluciones **will not permit retaliation**, or threats of retaliation, including but not limited to suspension of employment, non-renewal or early termination, disciplinary action, damages, negative referrals, denial of training or discrimination, for those who use the Whistleblowing Channel in good faith.

In addition, the progress of the complaint can be **monitored** at all times through the *identifier* and *PIN* provided on the Whistleblowing Channel platform, in a confidential, encrypted, and secure manner. There is a chat in this access that will enable communication between both parties, including the anonymous whistleblower.

b. What obligations and rights does the person concerned have?

During the processing of the case, the persons affected by the complaint shall have the **right** to the presumption of innocence, to their honor, to their defense, to have access to the case file and to be heard, as well as to the protection and support measures established for the complainants, preserving their identity and guaranteeing the confidentiality of the facts and data of the procedure.

The Ethics Committee **shall inform** the person concerned **of the facts that** are the subject of the complaint, his or her status or any other information that may be relevant as soon as possible, unless the circumstances of the case make it inadvisable to do so or the management may be put at risk. Under no circumstances shall the affected person be provided with data that could facilitate the identification of the complainant.

The investigation and the decision on the results of the investigation shall be taken by **impartial persons**, guided only by the rules governing its operation.

The person concerned may allege that he/she considers appropriate in his/her defense and propose evidence in this regard. If the investigation so permits, he/she may be present when accessing his/her work tools, such as e-mail or computer equipment, and may request the presence of an employee representative.

Likewise, the person concerned must **collaborate** during the investigation process, providing the information requested and providing truthful data and, of course, is strictly forbidden to inflict any kind of revenge against the complainant, if he/she knows his/her identity, and must maintain strict confidentiality about the known data.

5. COMMUNICATIONS MANAGEMENT

Complaints shall be handled diligently by the Head of the Complaints Channel and the team designated for this purpose, maintaining the guarantees and principles established in this Procedure.

a. How do I file a complaint?

Aicox Soluciones offers its stakeholders the following means of communication:

- **Via the web:** by accessing the corporate website or the following link:
<https://aicox.canaldenuncia.app/>
- **By telephone:** by calling +34 697 49 86 87 from Monday to Thursday from 9:00 am to 6:00 pm and on Friday from 9:00 am to 3:00 pm.
- **In person or by post:** for the attention of the Head of the Whistleblowing Channel at tsanchez@aicox.com

The web channel will be the preferred method, especially during holiday periods. In the case of choosing the verbal channel enabled in the Channel (voice message), the telephone channel or the face-to-face channel, the complainant must be aware that the conversations may be recorded, for which they will be previously informed of the processing of their data in accordance with the provisions of *Regulation (EU) 2016/679 of the European Parliament and of the Council, of 27 April 2016*. In any case, the complainant shall review such recordings or transcripts to verify their authenticity by signing them.

b. Is identification mandatory?

It is not obligatory to identify oneself as a complainant, anonymous reporting is allowed.

However, Aicox Soluciones recommends and invites the complainant, whenever possible, to identify him/herself so that, in this way, the person in charge of the Whistleblowing Channel can effectively protect him/her from possible reprisals and speed up the investigation and collection of evidence. In this case, absolute confidentiality of the identification data is guaranteed.

However, anonymous communications that could be considered valid to initiate an investigation will also be treated confidentially.

c. External channels of communication

Any natural person may report to the ***Independent Authority for the Protection of Whistleblowers, A.A.I.*** any breach or omission of the principles and guarantees set out in this document which are supported by compliance with *Law 2/2023, of 20 February, regulating the protection of persons who report regulatory infringements and the fight against corruption*.

Likewise, the whistleblower may turn to the competent Authorities for advice, support or processing of his/her complaint, receiving the same guarantees established for the internal Whistleblowing Channel, as long as the stipulations contained in the aforementioned Law are respected.

d. Stages in handling a complaint

The management of complaints carried out by the Head of the Whistleblowing Channel and the specific designated team will be carried out in a homogeneous manner in **four main phases**: reception, investigation, decision, and compliance (closure).

- **Receipt and classification of the complaint**

The complaints submitted will be forwarded to the Channel Manager who, after a preliminary analysis, will determine whether or not to validate them.

- **Rejection:** complaints that are unfounded, false, or made in bad faith will be rejected, without prejudice to initiating the sanctioning actions that may be considered.
- **Forwarding to another department:** if the information contained in the report is not subject to processing by the Whistleblowing Channel, but it is interesting to take it into account as an improvement process in some department of the organization.
- **Request for additional information:** in case of doubt or if the complainant has not previously sent evidence to support the information, being these necessary, additional information will be requested through the Whistleblowing Channel chat. This information must be provided within a maximum of three (3) calendar days. Otherwise, the complaint may be dismissed due to the impossibility of continuing with its management.
- **Validation:** if the complaint meets the conditions for validation, it will be accepted.

The complainant who has provided contact details will receive an **acknowledgement of receipt** at the e-mail address provided. In any case, this acknowledgement will be sent within a maximum of seven (7) days from the time of receipt of the complaint. In the case of anonymous whistleblowers, the acknowledgement of receipt will be sent via the Whistleblowing Channel chat, which can be accessed with the passwords generated when completing the whistleblowing form.

Once accepted, specific teams will be assigned to carry out the research.

The nature of the complaint may lead to the application of urgent **precautionary measures to ensure the** integrity of evidence, information and persons related to the complaint.

- **Investigation of the facts**

All accepted communications will be investigated within a maximum period of sixty (60) days. The team proposed by the Head of the Whistleblowing Channel, depending on the type of complaint or the specific circumstances, **will gather evidence** that proves the veracity or otherwise of the facts reported, through interviews, calls, analysis of files and documentation, review of equipment, offices or any method that allows information to be gathered in this regard, always in compliance with current legislation.

All persons participating in this process undertake to maintain absolute confidentiality of the data, independence, and absence of conflict of interest. In this sense, the persons subject to the investigators' enquiries must participate, in a truthful, diligent, and complete manner, to the team's requests, always in a proportional manner and under the protection of the legislation in force.

It will be at this stage that a decision will be taken on **communication to the party concerned** if this does not conflict with the proper conduct of the investigation.

- **Decision: action plan**

In the decision phase, the Action Plan will be drawn up and the measures considered necessary to correct, mitigate and prevent the commission of the reported irregularity on future occasions will be proposed.

The Ethics Committee shall assess the scope and seriousness of the facts and circumstances investigated and submit a report of conclusions to the Decision-Making Body containing proposals for action.

At this stage, the Decision-Making Authority will take one of the following **decisions**:

- **Extension:** if it is determined that the investigation has not been sufficient to establish the alleged facts, the investigating team and even the complainant may be asked to provide additional information.
- **Closure:** if it is determined that, after investigation, the facts reported have not been proven or are not considered to be an infringement within the scope of application of the Whistleblowing Channel.

Without prejudice to the fact that, at this point, the information can be passed on to the corresponding department to be considered as a proposal for continuous improvement.

- **Measures to be adopted:** when it is verified that the facts reported have been accredited and, furthermore, constitute an infringement within the scope of the Whistleblowing Channel. In this case, a report will be issued with the proposed resolution and measures to be adopted.

The estimated duration of this phase will be a maximum of -15 working days.

- **Closing the file: Compliance**

On the basis of the minutes of the resolution with the **measures to be adopted** agreed by the decision-making body in the decision phase, the person in charge of the Whistleblowing Channel will record these measures in order to monitor compliance with them.

At this point, he/she will draft the **final report or report of findings** for the complainant and affected persons.

Finally, and in compliance with current legislation on Data Protection, the **file** will be **archived** and access to it will be limited on the web platform.

The estimated duration of this phase will be a maximum of ten (10) working days.

6. PROCESSING OF PERSONAL DATA

The personal data collected during the communication management process will be processed by Aicox Soluciones S.A.U., to manage the complaints received through the communication channels set out in this document as the organization's Complaint Channel.

These data will be of an identifying nature (name, surname, email, identity document and contact telephone number), as well as any other data that the person making the complaint considers necessary to provide for the management of the complaint.

The purpose of the data processing is to manage the complaints received through the Complaints Channel, which includes the reception of these complaints, their subsequent analysis and investigation and the closing of the file with the measures to be applied.

Personal data will be kept for the legally stipulated period, which shall not exceed three (3) months, unless, upon justification, the instruction may be extended for a further three (3) months. Once the processing has been completed, the confidential information will be archived (access limitation) in an encrypted manner in a protected database with certified security measures.

However, it is allowed to leave only a record for statistical purposes and for the preparation of a report or annual report on those actions, without having access to personal data.

Only persons strictly authorized by the administration of Aicox Soluciones, and upon written and signed request by the latter, have full access to the database for justified reasons.

All information will be treated as strictly confidential and no data will be transferred to third parties except by legal obligation, legal requirement or with the prior consent of the owner of the data to the competent authorities such as Judges and Courts or State Security Forces and Corps if an explicit offence is committed in the information communicated and its management so requires.

Furthermore, there are no plans for international transfers of the data collected.

Interested parties may exercise their data protection rights in relation to the Whistleblowing Channel through the following contact details:

- Address: Avenida Somosierra 12, Of. 1ªA C.P. 28703 San Sebastián de los Reyes
- E-mail: tsanchez@aicox.com
- Phone: + 34 697 498 687

All the information contained in the Aicox Soluciones Whistleblowing Channel and its processing resulting from the application of *Law 2/2023, of 20 February*, will scrupulously comply with the provisions of (i) *Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data*, (ii) *Organic Law 3/2018 of 5 December 2018 on the Protection of Personal Data and the Guarantee of Digital Rights* and (iii) *Organic Law 7/2021 of 26 May on the protection of personal data processed for the purposes of the prevention, detection, investigation and prosecution of criminal offences and the execution of criminal penalties*.