WHISTLEBLOWING CHANNEL POLICY

AICOX SOLUCIONES, S.A.U.

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01. OBJECT

Aicox Soluciones believes that the behavior of all the people who make up this organization helps us to establish a solid and sustainable ethical culture. As a fundamental pillar that helps us to comply with the standards set out in our Code of Ethics, Aicox has implemented the Whistleblowing Channel as a mechanism that promotes the confidential communication, even anonymously, of 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.

The purpose of this Policy is to:

- To regulate the Aicox Internal Information System, which shall be known and respected by all members of the organization.
- Ensure the implementation of the Whistleblowing Channel in an effective manner and in accordance with Law 2/2023 of 20 February on the protection of whistleblowers and anti-corruption.
- Establish the general principles and guarantees of the Whistleblowing Channel, ensuring the highest standards of quality, protection, and compliance with current legislation.

02. SCOPE OF APPLICATION

The scope of application of the Whistleblowing Channel Policy extends to all the companies that make up or may come to make up Aicox Soluciones S.A.U. and/or the Aicox Group.

The Whistleblowing Channel can and must be used by all persons linked to Aicox Soluciones, through an employment or professional relationship, such as shareholders, employees, suppliers, clients, interns, or candidates, as well as third parties related to the organization.

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 insofar as they fall within the scope of the Union acts listed in the Annex to Directive (EU) 2019/1937 or affect the financial interests of the European Union or have an impact on the internal market.
- Infringements of the Spanish Penal Code or serious or very serious administrative offences.
- Infringements of Aicox Soluciones' internal regulations such as the Code of Ethics, the Conflict-of-Interest Prevention Policy, the Anti-Corruption Policy, the Gifts and Entertainment Policy, the Equality Protocol, and the Protocol against sexual or workplace harassment.

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.

03. RESPONSIBLE FOR THE WHISTLEBLOWING CHANNEL

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.

04. PRINCIPLES AND GUARANTEES OF THE WHISTLEBLOWING CHANNEL

The principles and guarantees on which the Policy and, in this way, the Aicox Soluciones Whistleblowing Channel are based, are as follows:

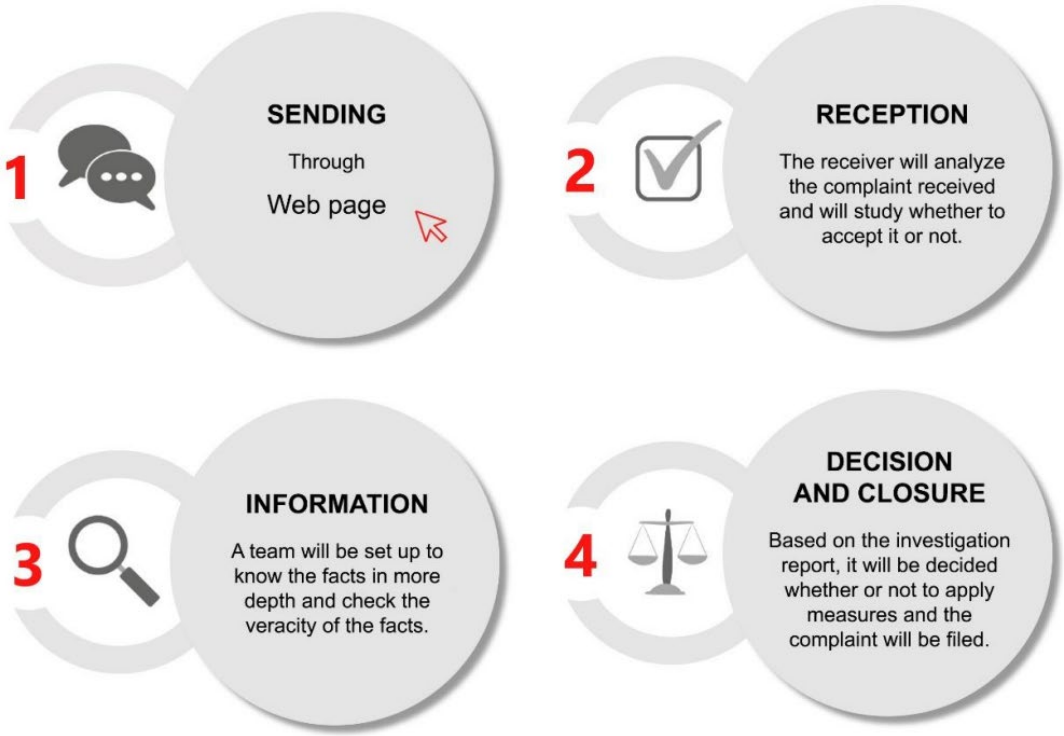
- The Ethics Committee shall make the Whistleblowing Channel, its safeguards and operation known to all stakeholders through awareness-raising and information strategies, and specific training actions on the use of the Whistleblowing Channel shall be included in the annual plan.
- Easy access from the website itself will be ensured.
- Throughout the process, the 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.
- The complainant shall have access to the file of his or her complaint and the persons concerned shall be kept informed of the results of the proceedings that affect them.
- Integral management carried out by impartial persons and ensuring the absence of conflicts of interest.

- No retaliation of any kind is guaranteed to anyone who uses the Whistleblowing Channel in good faith.
- Care will be taken to ensure that the information communicated is honest, complete, and truthful, being rigorous in the good faith of communications.
- The rights of the complainant and the persons concerned will be protected. It shall be assumed at the outset that all communications are made in good faith and that all persons are innocent unless there is evidence to the contrary.
- The Channel Manager, together with the Ethics Committee, will diligently deal with the information communicated to it, independently and autonomously.
- The legislation in force shall be respected at all times.

05. COMMUNICATIONS MANAGEMENT

The management process for communications received through the Aicox Whistleblowing Channel is detailed in the Management Procedure located on the Channel's platform.

In schematic terms, the management of the complaints received can be summarized as follows:



06. APPROVAL, DISSEMINATION AND REVIEW

The Management Committee of Aicox Soluciones, endorsed by the Sole Administrator, is the competent body for the approval of the Whistleblowing Channel Policy, which is effective from the date of its endorsement, and is published on the same day on the Whistleblowing Channel available on the corporate website.

Training actions will be carried out to enable the appropriate dissemination of this Policy and of the culture of compliance and communication within the organization, through awareness□raising and information campaigns for stakeholders and training plans for specific staff managing the Whistleblowing Channel.

This Policy will be reviewed and updated whenever it becomes necessary to make any changes based on changes in the organization itself or applicable law