PROCEDURE FOR MANAGING THE INTERNAL INFORMATION SYSTEM - WHISTLEBLOWING CHANNEL -

AICOX SOLUCIONES, S.A.U.

TABLE OF CONTENTS

01. INTRODUCTION 2
02. SCOPE OF APPLICATION 2
a. Who can communicate through the Whistleblowing Channel? 2
b. What incidents can I report? 2
c. Competent Body 3
03. PRINCIPLES AND GUARANTEES OF THE WHISTLEBLOWER CHANNEL 3
04. OBLIGATIONS AND RIGHTS 5
a. What obligations and rights does the person reporting in good faith have? 5
b. What are the obligations and rights of the person concerned? 5
05. COMMUNICATIONS MANAGEMENT 6
a. How do I file a report? 6
b. Is it mandatory to identify oneself? 6
c. External communication channels 7
d. Stages of complaint management 7
06. PROCESSING OF PERSONAL DATA 9

01. INTRODUCTION

The Internal Information System, hereinafter referred to as the "Complaint Channel," is another step forward in our **compliance strategy**, which aims to maintain an ethical, transparent, and honest culture within our organization.

The Aicox Soluciones Whistleblowing Channel has been designed as a tool available to all **stakeholders** in the organization to **confidentially, and even anonymously, report** any information about acts contrary to our principles and values, breaches of current legislation or internal regulations, in order to prevent acts that could cause damage of any kind 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 its functions are; what are the guarantees and principles governing the management of complaints received; the rights and obligations of the persons concerned; how the Whistleblowing Channel itself works and how personal data will be processed.

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

02. SCOPE OF APPLICATION

This procedure contains the regulations governing the Whistleblowing Channel.

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

a. Who can communicate through the Whistleblowing Channel?

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

b. What incidents can I report?

Incidents that can be reported through the Whistleblowing channel include any breach of our principles and values, current legislation, or the organization's internal regulations, protocols, and procedures.

In accordance with applicable regulations, reports submitted through the Whistleblowing channel must refer to conduct, whether actions or omissions, that may constitute:

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

- Violations of the Spanish Criminal Code or serious or very serious administrative violations.

- Violations of the internal regulations of Aicox Soluciones, S.A.U., 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.

Specifically, reports sent through the Whistleblowing channel can be categorized as incidents 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, labor, vacation issues, etc.) or communications related to incidents regarding services provided (customer service) will not be processed through the Whistleblowing channel and will be handled through the specific channels provided.

Of course, reports made knowingly false or in bad faith will not be processed through the Reporting Channel, as this constitutes a very serious offense and will result in disciplinary measures being taken against those 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 responsible for the Reporting Channel.

The Legal Director will be responsible for supervising the Reporting Channel, assigning the necessary resources for its proper functioning, always ensuring that the principles set out in this Procedure are upheld, in a completely autonomous and independent manner within the organization.

03. PRINCIPLES AND GUARANTEES OF THE WHISTLEBLOWER CHANNEL

Due to its purpose, the Whistleblowing channel is governed by principles and guarantees that allow us to manage communications effectively and comprehensively. These principles are:

- **Communication:** the Ethics Committee will publicize the Whistleblowing Channel, its guarantees, and its operation to all interested parties through awareness-raising and information strategies, and specific training actions on the use of the Whistleblowing Channel will be included in the annual plan.

- **Accessibility:** ensuring easy access from the website itself.
- **Confidentiality:** throughout the process, regardless of the verbal, written, or whistleblowing channel used, the data provided by interested parties will be treated as strictly confidential. In addition, reports can be made anonymously. All persons involved in a report will be asked to sign the corresponding confidentiality clauses, and each of them is obliged to immediately forward the information to the person responsible for the internal information system, i.e., the Legal Director. Their opposition or failure to comply will be considered a serious offense.

- **Right of access to information:** the complainant may access the file on their complaint and the persons involved will be kept informed of the results of the proceedings affecting them.

- **Conflict of interest management:** in the event of a potential conflict of interest involving those who receive, investigate, or decide on the complaint received, the Conflict-of-Interest Management Committee will manage the conflict of interest in such a way that the person(s) involved can be removed from the case. All persons involved in the process must assess and report any conflict of interest and, if necessary, withdraw from the process.

- **No retaliation:** No retaliation of any kind will be taken against anyone who uses the whistleblowing channel in good faith. To this end, the Ethics Committee will monitor the situation continuously over time to ensure this principle is upheld, under the supervision of the Legal Director.

- **Justice:** the rights of the whistleblower and interested parties will be protected. From the outset, it will be assumed 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, will diligently process the information communicated to them. In any case, the necessary decision will be made within a maximum period of three (3) months, which may be extended for a further three (3) months for justified reasons affecting the proper conduct of the investigation.

- **Proportionality:** only those measures that are useful and necessary for the purposes will be carried out and will not cause greater harm than that which the management itself seeks to prevent.

- **Legality:** current legislation will be always respected, especially with regard to data protection, labor law, and relations with judicial and administrative authorities.

04. OBLIGATIONS AND RIGHTS

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

a. What obligations and rights does the person reporting in good faith have?

The whistleblower must make **communications in good faith**, which are those based on facts or evidence from which irregular behavior or damage can reasonably be inferred, in a truthful manner. Even if material evidence supporting the reported facts cannot be provided at the time of the report, good faith communications are made without manifest disregard for the truth, without the intention of revenge, of causing professional or employment harm, or of damaging the honor of the person concerned. Reports made in bad faith may result in disciplinary measures.

Likewise, the whistleblower must maintain the **confidentiality** of the information in their report and cooperate during the handling of the report in accordance with the requirements of the Head of the Whistleblowing Channel.

The whistleblower **will be protected** from the moment the report is filed, in accordance with the principles and guarantees explained in section 3. Furthermore, based on *Law 2/2023 of February 20, which regulates the protection of persons who report regulatory violations and fight corruption*, the whistleblower can count on information, advice, and assistance as support measures.

Aicox Soluciones **will not allow reprisals** or threats of reprisals, including suspension of employment, non-renewal or early termination, disciplinary measures, damages, negative references, denial of training, or discrimination, among others, against those who use the Whistleblowing channel in good faith.

In addition, the progress of the complaint can be **always monitored** through an identifier and PIN provided on the Whistleblowing channel platform, in a confidential, encrypted, and secure manner. There is a chat feature on this access that will enable communication between both parties, even with anonymous whistleblowers.

b. What are the obligations and rights of the person concerned?

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

The Ethics Committee will inform the affected person of **the facts** of the complaint, its status, or any other information that may be relevant as soon as possible, unless the circumstances of the case advise against it or it could jeopardize the investigation. Under no circumstances will the affected person be given information that could facilitate the identification of the complainant.

The investigation and the decision regarding its results will be made by **impartial persons**, guided only by the regulations governing its operation.

The affected person may make any **statements** they deem appropriate in their defense and propose evidence in this regard. If the investigation allows it, they may be present when their work tools, such as email or computer equipment, are accessed, and may request the presence of an employee representative.

Likewise, the person concerned must **cooperate** during the investigation process, providing the information requested and supplying accurate data, and, of course, they are strictly prohibited from taking any kind of revenge against the person who made the complaint, if they know their identity, and must maintain strict confidentiality regarding the information disclosed.

05. COMMUNICATIONS MANAGEMENT

Complaints will 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 report?

Aicox Soluciones provides its stakeholders with the following communication channels:

- **Via the website:** 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 a.m. to 6 p.m. and on Friday from 9 a.m. to 3 p.m.
- **In person or by post:** for the attention of the Head of the Complaints Channel at tsanchez@aicox.com

The web channel is the preferred method, especially during holiday periods. If the complainant chooses to use the voice message option on the Channel, the telephone option, or the in-person option, they should be aware that conversations may be recorded and will be informed in advance of the processing of their data in accordance with *Regulation (EU) 2016/679 of the European Parliament and of the Council of April 27, 2016*. In any case, the complainant will review these recordings or transcripts to verify their authenticity by signing them. The complainant may request an in-person meeting to present information, which will be scheduled within seven days of the request.

b. Is it mandatory to identify oneself?

It is not mandatory to identify yourself as the complainant; anonymous complaints are permitted.

However, Aicox Soluciones recommends and invites the whistleblower, whenever possible, to identify themselves so that the Head of the Whistleblowing Channel can effectively protect them from possible retaliation and expedite the investigation and collection of evidence. In this case, the absolute confidentiality of identifying data is guaranteed.

Nevertheless, anonymous communications that could be considered valid for initiating an investigation will also be treated confidentially.

c. External communication channels

Any individual may report to the **Independent Whistleblower Protection Authority (A.A.I.)** any breach or omission of the principles and guarantees established in this document, which are supported by compliance with *Law 2/2023 of February 20, regulating the protection of persons who report regulatory violations and the fight against corruption.*

Likewise, the whistleblower may turn to the competent authorities for advice, support, or processing of their complaint, receiving the same guarantees established for the internal reporting channel, provided that the provisions of the Law are respected.

d. Stages of complaint management

The management of complaints carried out by the Head of the Complaints Channel and the specific team designated for this purpose will be carried out in a uniform manner in **four main phases:** receipt, investigation, decision, and compliance (closure).

Receipt and classification of the complaint

Complaints submitted will be sent to the Channel Manager who, after a preliminary analysis, will determine whether to validate them.

- **Dismissal:** complaints that are unfounded, false, or made in bad faith will be dismissed, without prejudice to initiating any disciplinary actions that may be considered.
- **Forwarding to another department:** if the information contained in the report is not subject to processing by the Reporting Channel, but it is interesting to take it into account as a process of improvement 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, which is necessary, additional information will be requested via the Whistleblowing channel chat. This information must be provided within a maximum period of three (3) calendar days. Otherwise, the complaint may be dismissed due to the impossibility of continuing with its processing.

- **Validation:** if the report meets the conditions for validation, it will be accepted.

The complainant who has provided contact details will receive an **acknowledgment of receipt** at the email address provided. In any case, this acknowledgment of receipt will be sent within a maximum of seven (7) days from the time of receipt of the complaint. In the case of anonymous complainants, the acknowledgment of receipt will be sent via the whistleblowing channel chat, which can be accessed with the passwords generated at the end of the complaint form.

Once accepted, the specific teams responsible for the investigation will be assigned.

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

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 Reporting Channel, depending on the type of report or the specific circumstances, **will gather evidence** to prove the veracity or otherwise of the facts reported, through interviews, calls, analysis of files and documentation, inspection of equipment, offices, or any other method that allows information to be gathered in this regard, always in compliance with current legislation.

All persons involved in this process undertake to maintain absolute confidentiality of the data, independence, and absence of conflict of interest. In this regard, the persons subject to the investigators' inquiries must participate truthfully, diligently, and fully in the team's requests, always in a proportionate manner and in accordance with current legislation.

It will be at this stage that a decision will be made **on whether to inform the affected party**, if this does not conflict with the proper conduct of the investigation.

Decision: action plan

In the decision phase, the action plan will be drafted and the measures considered necessary to correct, mitigate, and prevent the reported irregularity from occurring in the future will be proposed.

The Ethics Committee will assess the scope and seriousness of the facts and circumstances investigated and submit a report of its conclusions to the decision-making body, which will include proposals for action.

At this stage, the decision-making body will take one of the following **decisions:**

- **Extension:** if it is determined that the investigation has not been sufficient to prove the reported facts, the investigation team and even the complainant may be asked to provide additional information.

- **Closure:** if it is determined that, after the investigation, the reported facts have not been proven or are not considered to be an infringement under the scope of the Reporting Channel.

  Notwithstanding that, at this point, the information may be forwarded to the relevant department to be considered as a proposal for continuous improvement.

- **Measures to be taken** when it is verified that the reported facts have been proven and, in addition, 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 taken.

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

Closure of the file: Compliance

Based on the resolution report with the **measures to be taken** agreed upon by the decision-making body in the decision phase, the person in charge of the whistleblowing channel will record these measures to monitor their compliance.

At this point, they will draft the **final report or report of conclusions** for the complainant and the persons concerned.

Finally, in compliance with current data protection legislation, **the file** will be **archived** and access to it on the web platform will be restricted.

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

Communication of the facts to the Public Prosecutor's Office or, where appropriate, to the European Public Prosecutor's Office

When the facts may constitute a crime, the information will be immediately forwarded to the Public Prosecutor's Office or, where appropriate, to the European Public Prosecutor's Office, if the facts affect the financial interests of the European Union.

06. 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 Complaints Channel.

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

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

Personal data will be kept for the legally established period, which will not exceed three (3) months, unless, with prior justification, the investigation can be extended for a further three (3) months. Once the process has been completed, the confidential information will be archived (restricted access) in an encrypted format in a protected database with certified security measures.

However, it is permitted to keep a record for statistical purposes and for the preparation of reports or annual reports on those actions, without access to personal data.

Only persons strictly authorized by the Administration of Aicox Soluciones, and upon written request signed 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 for legal obligations, legal requirements, or with the prior consent of the data owner to the competent authorities such as judges and courts or state security forces and bodies if an explicit crime is committed in the information communicated and its management so requires.

Likewise, no international transfers of the data collected are planned.

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

- Postal address: Avenida Somosierra 12, 28703 San Sebastián de los Reyes
- Email: tsanchez@aicox.com
- Phone: +34 697 498 687

All information contained in the Aicox Soluciones Whistleblowing Channel and its processing in accordance with *Law 2/2023 of February 20* will strictly comply with the provisions of (i) *Regulation (EU) 2016/679 of the European Parliament and of the Council of April 27, 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 December 5, on the Protection of Personal Data and Guarantee of Digital Rights, and (iii) Organic Law 7/2021, of May 26, on the protection of personal data processed for the purposes of prevention, detection, investigation, and prosecution of criminal offenses and the execution of criminal penalties.*

v.2, February 12, 2026