

GRUPO HAFESA

# Procedure of Management of the Internal Information System



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## 1. Purpose

The purpose of this procedure is to establish the rules of operation of the Internal Information System of **GRUPO HAFESA**, and to develop the processes for the processing, management, investigation, and response to the communications received through the Ethical Channel or the Internal Information Channels established by the Group.

Additionally, this document sets out the general principles that conform the Internal Information System of **GRUPO HAFESA**, and those that ensure the defense of the informant.

## 2. Scope

This procedure has a corporate scope and is applicable to all the companies that conform the **GRUPO HAFESA**.

It is also applicable to any individual or legal entity that is related to any Company of the Group, that reports a breach or irregularity, an illicit or criminal act through the Ethical Channel or the rest of Internal Information Channels included in the System.

Therefore, it is applicable to partners, employees, managers, shareholders, volunteers, people with an employment or statutory relationship already terminated, people whose employment relationship has not begun (candidates), customers, suppliers, or collaborators of **GRUPO HAFESA**.

Through the Ethical Channel, or the Internal Information Channels, any behavior or irregularity related to:

- Actions or omissions that may constitute a serious or very serious criminal or administrative infringement.
- Actions or omissions that may constitute infringements of the European Union legislation, provided that they fall within the scope of the European Union acts, listed in the Annex to Directive (EU) 2019/1937, that affect the financial interests of the Union or of the internal market.
- Actions or omissions that involve the breach of the internal regulations of **GRUPO HAFESA**.

## 3. Applicable legislation

- Law 2/2023, of 20 February, regulating the protection of persons who report regulatory violations and fight against corruption.
- LOPDGDD or Organic Law 3/2018, of 5 December, on protection of personal data and guarantee of digital rights.
- UNE-ISO 37002:2021. Management systems for whistleblowing. Guidelines.

## 4. Definitions

For the purposes of this procedure, the following terms are defined:

**Ethical channel:** Internal information channel enabled by GRUPO HAFESA as a preferred channel for the presentation of communications by informants.

**Internal channels of information:** Mailboxes, channels and/or communication channels, including the Ethical Channel as a preferred channel, integrated into the Internal Information System.

**Communication (or Communications):** Information about infringements or other breaches, including reasonable suspicions thereof, that have occurred or are likely to occur, and of which the informant has become aware in a work, commercial, or professional context.

**GRUPO HAFESA or Group:** Group of companies made up of Hafesa Participaciones S.L. and the companies in which the Company holds, directly or indirectly, at least, 50% of the share capital or the voting rights.

**Hafesa Participaciones (the “Company” ):** Hafesa Participaciones S.L., parent company of GRUPO HAFESA (as already defined).

**Informant:** Any employee, administrator and shareholder of any Group company, as well as any person who works under the supervision and management of suppliers, contractors and subcontractors of Grupo Hafesa, and who, in an employment (even if the employment relationship has not yet begun or has already ended), commercial or professional context, has become aware of violations or other breaches, or has made a Communication.

**Person Concerned:** Individual or legal entity who, by means of a Communication, is charged with the alleged commission of an infringement or other breaches.

**Retaliation:** Any action or omission which, directly or indirectly, involves unfavorable treatment that places the person suffering from it at a particular disadvantage compared to another person, in a work or professional context, and which arises from the fact that a Communication has been made. These include, but are not limited to: Suspension of employment, dismissal, removal, or equivalent measures, degradation or denial of promotions and change of job, change of location of the workplace, reduction of wages, or change of working hours.

**Person Responsible for the Internal Information System:** Person liable for the management of the system and the diligent processing of the Communications received through the Ethical Channel, or the rest of the Internal Information Channels. The person responsible for the Internal Information System of GRUPO HAFESA is the Compliance Officer.

**Internal Information System of GRUPO HAFESA or System:** Set of Internal Information Channels that GRUPO HAFESA makes, or may make in the future, available to informants, so that they can make Communications.





## 5. Person Responsible

The person responsible for the Internal Information System of **GRUPO HAFESA**, and for the execution of the procedure, has been appointed by the management body of the Company, and by the administrative bodies of the other companies that make up the Group.

This responsible person is the Compliance Officer, who is responsible for the management of the system and the diligent processing of the Communications received through the Ethical Channel or the rest of the Internal Information Channels, and to whom the following functions are entrusted:

- Control and management of the Ethical Channel
- Keeping of the Registry Book
- Custody of the documentation related to the Communications made through the Ethical Channel or the rest of the Internal Information Channels
- File or admission to processing of Communications, as appropriate
- If applicable, initiation of the investigation procedure
- Preparation of the report of conclusions and the motion for a resolution

## 6. Internal Information Channels

Mailboxes, channels and/or communication channels, integrated into the internal information system that **GRUPO HAFESA** make available to Informants for sending Communications, and which are the following:

The Ethical Channel is the preferred channel through which to make Communications, and is available on the corporate website, in a separate, easily identifiable section, through the following url:

**[Grupo Hafesa Sistema de Comunicaciones | Inicio \(whistleblowersoftware.com\)](#)**

If it is impossible, for technical reasons, to send the Communication through the aforementioned address, it may be sent by post to the following address:

**GRUPO HAFESA**  
**C/ Orense 34 - Edificio Norte 1º Planta Izquierda 28020 - Madrid**  
**A/A Compliance Officer**

In addition, Group employees may submit their Communications to their manager, who must send them to the Compliance Officer for their management.

Likewise, GRUPO HAFESA provides the possibility of holding a meeting with the Compliance Officer, to people who wish to make a communication in person, which may be requested through one of the following ways:

- In person, at the Group's offices at **Calle Orense 34 in Madrid**;
- Via email: **[compliance@grupohafesa.com](mailto:compliance@grupohafesa.com)**
- By telephone, to the phone number: **650 728 049**

Once the request has been received, the Informant will be informed of the date and time of the meeting, which in any case will be held within a maximum period of 7 days from its receipt.

The meeting will be recorded to keep record and evidence of the information shared by the Informant, and therefore the Informant must be informed about the recording and processing of his/her personal data.

The recording will begin with the following information or similar, to comply with current data protection regulations:

*“We inform you that this communication will be recorded, in order to document and keep effective evidence of its content, as well as to put in record the information provided on the processing of personal data.*

*This processing has its legitimization in the consent granted when performing this verbal communication.*

*We inform you that you may withdraw your consent, exercise your data protection rights, and obtain further information about the processing of your personal data by consulting the Privacy Policy, published on the corporate website.*

*Do you agree to the above and consent to the recording?”*

All information provided by the Informant will be managed in accordance with the applicable regulations and confidentiality shall be kept at all times.

Communications may be anonymous if the Informant so wishes, without prejudice to the assessment that may be made, in accordance with the criteria that will be set in this procedure.

If the communication is not anonymous, it must contain the following data:

- Name of the Informant.
- Contact data: Telephone number and, where appropriate, e-mail address, for communications purposes.
- Essential content of the Communication: Description in a specific and precise way of the events occurred, the company, the affected area, the date or period of commission, and the possible responsible parties.
- Any other relevant information in any medium (document, audio, video), that is available to the Informant.

The Informant may also access external channels of information to the competent authorities and, where appropriate, to the institutions, bodies or authorities of the European Union. Specifically, these channels are:

- In case of any type of violation of national legislation, to the Independent Protection Authority corresponding to the Informant.
- In case of administrative infringements against competition, in addition to the option indicated, the Informant can opt for the external channel of the National Commission of Markets and Competition (CNMC).



## 7. Procedure

### 7.1 Reception and management of Communications

#### 7.1. 1 Receiving body

Communications made through the Ethical Channel will be received by the Compliance Officer, who in turn is responsible for the Internal Information System and the Internal Channels mentioned in point 6.

The Communications management process shall have a period not exceeding the limitation period of the possible penalty, and in no case may it take more than 3 months, in compliance with Law. 2/2023 on the protection of persons reporting on regulatory infringement and fight against corruption (Article 9). However, this period may be extended for another 3 months in cases of special complexity.

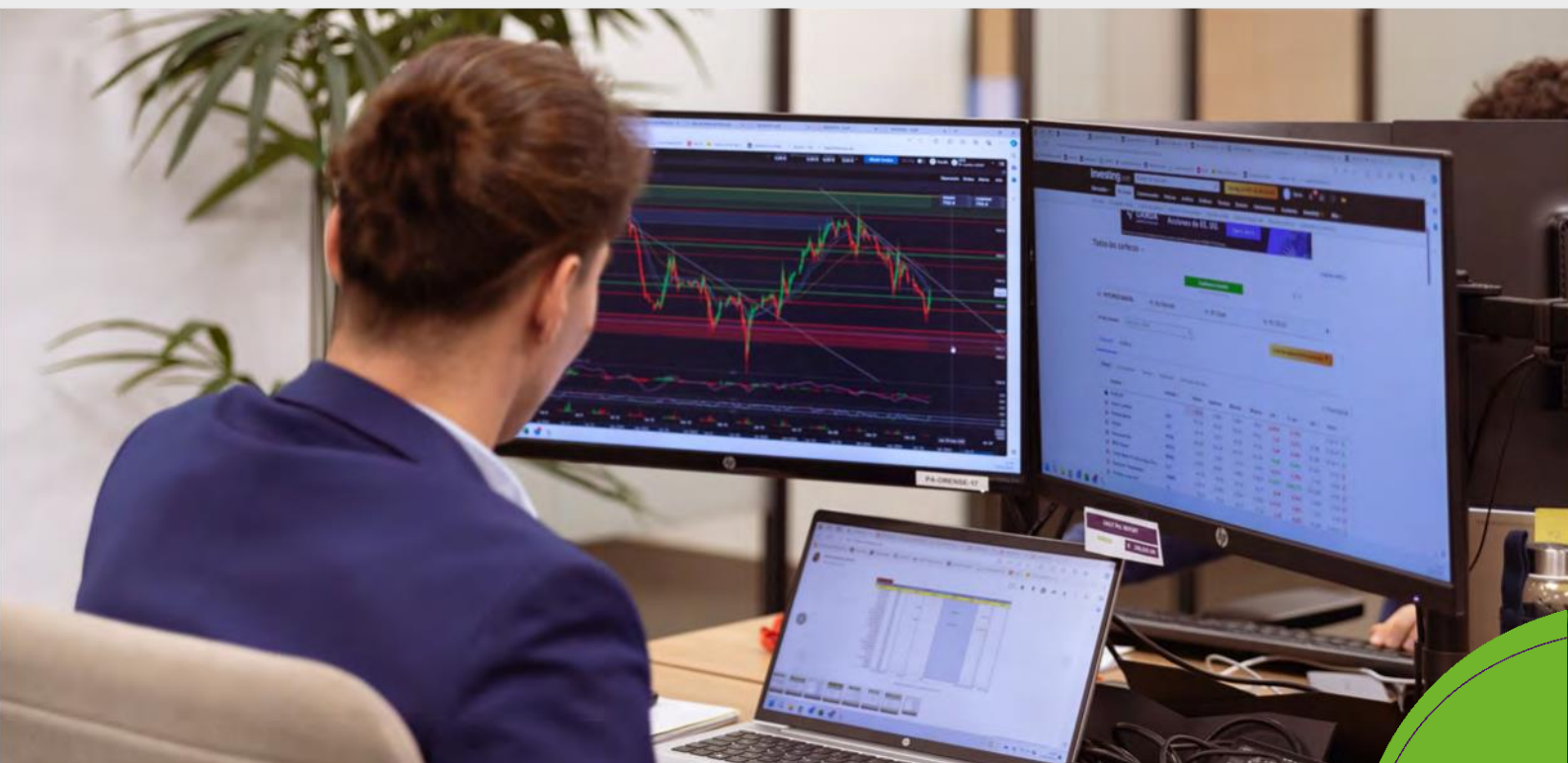
Regardless of the way in which they were received, all Communications will respect the guarantee of confidentiality of the facts reported and the identity of the persons involved (informant, affected persons and other third parties).

If the Communication received refers to the person responsible for the system or Compliance Officer, he/she shall refrain from intervening at any stage of the procedure, and must immediately inform the Management Committee, who will appoint a different person who has no conflicts of interest, to perform his/her duties in relation to the corresponding investigation.

In the event that the facts reported show evidence that the action constitutes an offense, the information received shall be forwarded immediately to the Public Prosecutor's Office, unless the facts affect the financial interests of the European Union, in which case it shall be forwarded to the European Public Prosecutor's Office.

#### 7.1. 2 Registration

All Communications received will be recorded, for control and statistical purposes.



The register, of a non-public nature, shall include at least the following fields:

- Reference number.
- Date of receipt.
- Brief description of the communication.

### 7.1.3 Acknowledgement of receipt

For the Informant to obtain a confirmation of receipt of the Communication, an acknowledgment of receipt will be sent, within a maximum period of 7 days, unless said acknowledgment of receipt could jeopardize the confidentiality of the Communication.

## 7.2 Analysis

The Communications received will be analyzed to assess whether the fact reported could be considered unlawful in our legal system (including infringements of European Union law as indicated in Law 2/2023) or if they could violate internal regulations or any of the corporate policies of **GRUPO HAFESA**.

In addition, it should be analyzed whether it is a credible event and whether the Communication could have been carried out with fraud or in bad faith.

If documentation is missing, or if the Communication has a defect in form, a request for information will be made to the Informant. After one (1) month without obtaining a response to said request, the Informant shall be deemed to have withdrawn from his willingness to present the Communication. However, in cases in which the Communication is categorized as high risk, the relevant inquiries will be initiated, regardless of the failure of the informant to respond to the information requests formulated, provided that the data provided in the Communication allow for its processing.

In the case in which a judicial decision is pending or when the corresponding administrative record is being processed, the processing of the Communication may be suspended, without prejudice to the investigation of the general problems raised therein and the issuance of the relevant generic recommendations.

#### **Assessment criteria:**

The informant is considered to be acting in good faith when his/her communication is based on facts or indications from which it may reasonably be deduced that irregular, illicit, or criminal acts are being carried out.

Communications must be made without fraud, bad faith and without intention to harm the Company or any interest group of **GRUPO HAFESA**.

In any case, the following communications will not be admitted to processing:

- Communications that do not refer to facts that may constitute an infringement of any criminal law or an illicit criminal act, including the internal regulations of **GRUPO HAFESA**.
- When there is insufficient information about the facts investigated, or manifest inconsistencies or inaccuracies.
- Communications that appear as manifestly unfounded or implausible.

### **7.2. 1 Rejected Communications**

Rejected Communications will be recorded in the same way, including information regarding the closing date and the reason for closing and will be filed in an anonymized form.

### **7.2. 2 Accepted communications**

Accepted Communications will be recorded including information regarding the closing date and the reason for closing, within a period of less than 3 months.

## **7.3 Investigation - Practice of Procedures**

With the admission of the Communication, the Compliance Officer will responsible for taking the necessary steps to clarify the facts notified.

The Compliance Officer may request support from experts in case of doubt or need, who must comply with all the principles, rights and obligations established in this procedure.

During the investigation, the Compliance Officer may maintain communication with the Informant and, if deemed necessary, request additional information on the Communication sent.

For the proper development of the investigation, all the steps or investigations that are deemed appropriate to verify the veracity of the information notified may be performed, as long as they are accepted by labor regulations in force.

Such proceedings may consist of:

- Interviews with the person concerned or with other persons, that will be duly documented and recorded.
- Requests for information and documentation from the person concerned or third parties.
- Collect any information or documentation deemed necessary from all areas or companies of GRUPO HAFESA, respecting the applicable regulations on data protection and employment, as well as the fundamental rights of the person concerned.
- Request the support of external researchers for the analysis of certain information.
- Any other diligence that the Compliance Officer deems necessary to conduct the investigation.

All the procedures carried out by the Compliance Officer will be confidential and must be reflected in writing to prove that they have been carried out.







## 7.4. Information and hearing

The person(s) or companies whose behavior has been identified as allegedly irregular in the Communication shall be informed by the Compliance Officer of this circumstance and of the processing of their data, as soon as the status of processing of the file allows it and, in any case, within a maximum period of one (1) month from the receipt of the Communication, provided that this does not hinder the correct investigation of the facts communicated. This period may be extended, if justified, when there are reasons for doing so.

In addition, by way of the hearing, the Compliance Officer guarantees the right of the person concerned present arguments, allegations, and evidence in his/her defense.

## 7.5. Final report

Once the investigation phase has been completed, the Compliance Officer will issue a final report whose conclusions may include, as appropriate:

- The statement of existence of the infringement, in which case, the following measures may be taken, among others:
  - The immediate correction of the breach and the adoption of measures to repair the violated right and to prevent future breaches, when appropriate.
  - The proposal of disciplinary measures, which may range from a simple warning or admonition to layoff.
  - The transfer of the resolution to the competent department so that it proceeds to the adoption, and, in all cases, application, of the necessary remediation measures, which will be reported to the Compliance Officer.
- The closing of the case, if it is concluded that no breach has taken place.

As a guarantee of the procedure, the content of the decision and the type of measures that, if any, are put in place, shall only be communicated to the Management Committee, the Informants and persons concerned, and, where appropriate, the disciplinary measures shall be communicated to the Department of Human Resources, for their planning and execution.

The maximum period for the issuance of the report shall be three (3) months from the acknowledgment of receipt given to the complainant. If the report is not sent, the three (3) months will be counted from the expiry of the period of seven (7) days from the receipt of the Communication.

In the pertinent cases, the Compliance Officer may report the facts to any authority with jurisdiction, whether administrative or judicial.

## 8. Rights and obligations

### 8.1 Principles informing the procedure

This document, to ensure all legal and procedural guarantees, is based on the following informing principles:

- Presumption of innocence.
- Contradiction.
- Confidentiality.
- No retaliation to the informant.

### 8.2 Rights and obligations of the informant

The confidentiality of the informant's identity shall be guaranteed, not disclosing the investigations to other employees or representatives of **GRUPO HAFESA**, or to third parties.

In the event that the Communication is made orally (including face-to-face meetings), it must be documented, with the consent of the Informant, by recording it in a secure, durable and accessible format; or through its complete and accurate transcription. In case of choosing this last option, the Informant must be given the opportunity to verify, rectify and accept said transcription.

However, such disclosure may be necessary if there is an investigation by an authority, such as the Police, the Public Prosecutor's Office, a judicial body, or other competent authority.

The Informant may not be subject to any retaliation or negative consequence as a result of the Communication, unless the internal investigation determines that the communication has been made with knowledge of its falsehood or has been carried out with reckless contempt for the truth, bad faith or abuse of law.

To make false communications, with reckless contempt for the truth, bad faith or abuse of rights constitutes a serious violation of the policies of **GRUPO HAFESA** and may result in the corresponding disciplinary sanctions.

Informants who have participated in the violation of the policies of **GRUPO HAFESA** will not be exempt from their possible responsibility for the mere fact of having made the Communication.

Finally, the Informant will have access to the protection and support measures indicated in Law 2/2023.

### 8.3 Rights and obligations of the person concerned

The person concerned must appear before the Compliance Officer when required to do so, to ensure the successful completion of the investigation. During the investigation, he/she may be assisted by a lawyer.

He/she will be notified within one (1) month of the processing of the communication and the type and content of such information, unless it is deemed that such information should be retained to avoid frustrating the investigation, to preserve evidence, and prevent its destruction or alteration. In the event of such retention, the reasons for not communicating information to the person concerned must be recorded in writing.

When notifying the person concerned, together with the information relating to the facts attributed, he or she shall be informed that his or her identity and the entire investigation (investigated facts, proceedings, the resulting report and decision) are protected under the guarantee of confidentiality, and that he or she has the right to be presumed innocent, to access the file and to defense. Likewise, he/she will be informed of his/her obligation to collaborate when required by the Compliance Officer.

At any time during the investigation, the Person Concerned may (i) present his or her full version of the facts to the Compliance Officer, both orally and in writing, and (ii) provide to the investigation any documents or testimonies he or she considers appropriate for the clarification of the facts. The interview may be documented.

The Person Concerned shall be informed of the decisions that **GRUPO HAFESA** may take as a result of the investigation and shall maintain confidentiality about the existence of the investigation and its content.

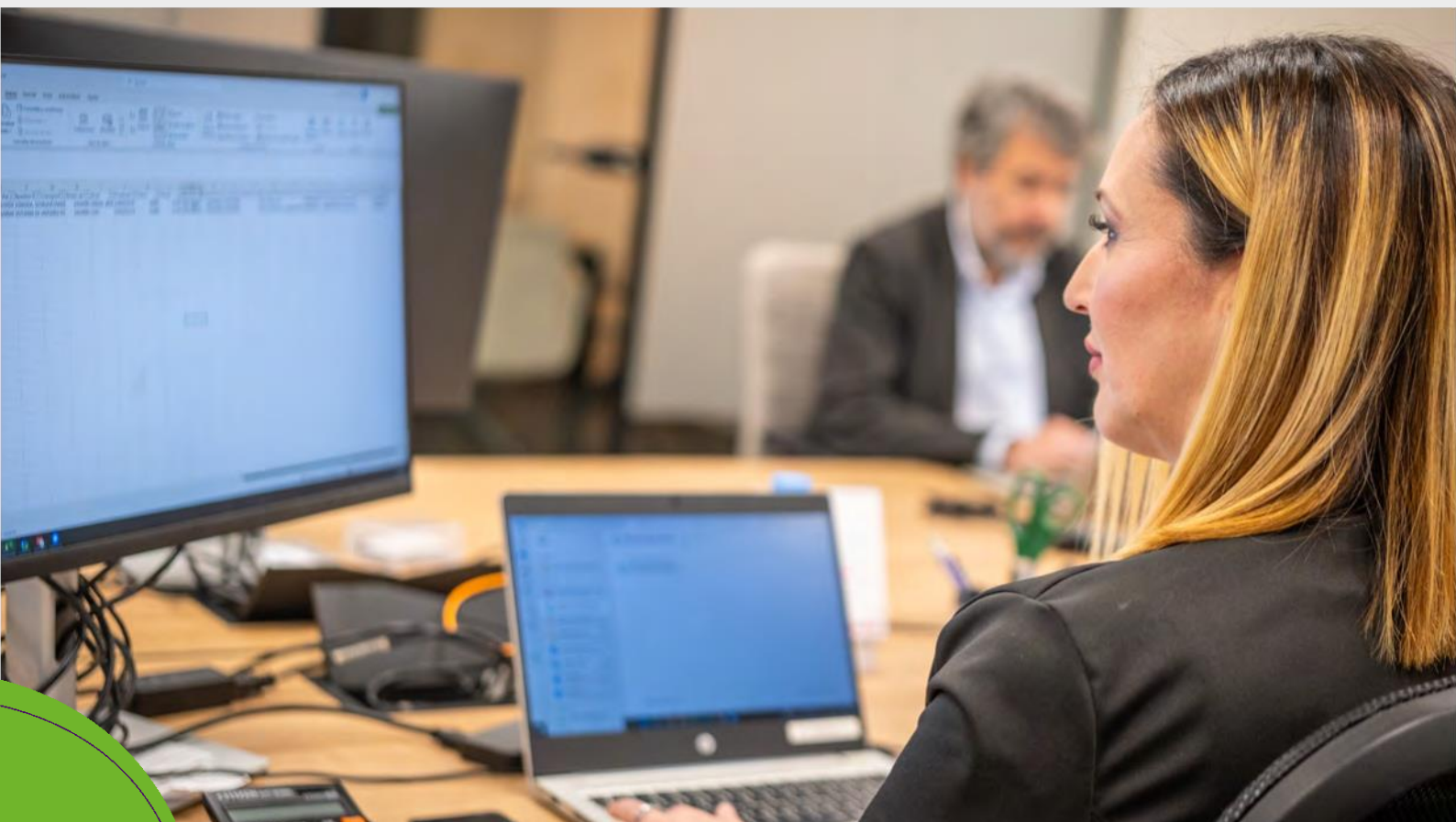
In the event of failure by the Person Concerned to comply with the obligations described above, the appropriate disciplinary penalty may be applied.

## 8.4 Rights and duties of persons called to collaborate in the investigation

All persons covered by the scope of this procedure shall cooperate with the investigation.

Specifically, they shall:

- Attend interviews with the Compliance Officer, if required, answering all questions asked.
- Respond to all information or documentation requirements formulated by the Compliance Officer.



- Provide to the Compliance Officer all the documents that serve to prove the facts communicated.
- Maintain absolute confidentiality about the existence of the investigation and its content.

Failure to comply with the above obligations may result in the imposition of the appropriate disciplinary penalty under the Disciplinary System and labor regulations in force.

The mere fact of being an uninvestigated collaborator can never be punished or retaliated.

## 8.5 Protection and support measures

Persons who may submit Communications under the scope of this document are entitled to the protection and support measures regulated in Law 2/2023, provided there are reasonable grounds to believe that the information referred to is true at the time of the Communication or Disclosure, even if they do not provide conclusive evidence.

Additionally, this information must be related to the Communication of behaviors indicated in the scope of this Procedure.

The protection and support measures shall also apply:

- To the legal representatives of employees in the performance of their consulting functions and support to the Informant;
- To individuals who, within the framework of the organization in which the Informant provides services, assist the Informant in the procedure;
- To individuals who are related to the informant and who may suffer retaliation, such as co-workers or relatives of the informant;
- To legal entities for whom he/she works, or with whom he/she maintains any other type of relationship in a work context, or in which he/she has a significant participation.

## 9. Personal Data Protection

The Ethical Channel of GRUPO HAFESA complies with Organic Law 3/2018 on Data Protection and Guarantee of Digital Rights and with the General Data Protection Regulation, as well as with the considerations established regarding this matter in Law 2/2023. The personal data provided through the internal information system, as well as those processed as a result of an internal investigation, will only be processed for the purposes set out in this procedure.

In any case, GRUPO HAFESA will try to collect the personal data essential for specific information processing in relation to the Communications received. If collected by accident, unnecessary personal data will be deleted without delay.

Compliance with the principles of information and transparency in relation to the interested parties is established in the information clause, included in the Communication form of the Ethical Channel, in the voice-over prior to the recording of the Communication, as well as in the content of the Internal Information System Policy of GRUPO HAFESA. Likewise, witnesses or persons connected with the investigation will also be adequately informed about the processing of their data in the context of the investigations, in accordance with the obligations established in the current data protection regulations.





In accordance with Article 32 of Law 2/2023, access to personal data contained in the Internal Information System is limited to:

- The Compliance Officer, in its capacity as responsible for the Internal Information System.
- The person in charge of the Human Resources Department, when disciplinary measures against an employee may be taken.
- The person responsible for the legal services, in case of adoption of legal measures in relation to the facts reported in the Communication.
- The professionals or external companies hired to collaborate with the management and investigation of the Communications received, acting in the condition of Data Processors.

In the event of data communication or contracting of third-party services that involve access on behalf of any of the companies of **GRUPO HAFESA**, the Company will adopt the technical and contractual measures necessary to guarantee the adequate confidentiality and protection of the personal information of the interested parties.

Likewise, in accordance with the relevant legal obligations, **GRUPO HAFESA** may communicate the data to the State Security Forces, the Public Prosecutor's Office, judicial authorities or other competent authorities.

The holders of personal data may exercise their rights of access, rectification, erasure, opposition and limitation to the processing, in accordance with the provisions of the current regulations on the protection of personal data by sending an email to the address: **rgpd@grupohafesa.com**

In any case, the exercise of these rights by the person under investigation does not imply that the Informant's identifying data is communicated to him/her.

The personal data subject to processing will be kept in the Internal Information System for the time essential to decide on the appropriateness of initiating an investigation of the communicated facts.

In any case, three months after the entry of the data in the Ethical Channel, they must be deleted from the communications system, unless the purpose of the conservation is to leave evidence of the functioning of the model for prevention of the commission of crimes by the legal entity. Communications that have not been processed may only be recorded in an anonymized form, without the obligation of blocking provided for in Article 32 of the LOPDGDD, being applicable in these cases.

After the period mentioned in the preceding paragraph, the data may continue to be processed by the relevant body for the investigation of the facts communicated, and internal communications may not be kept in the information system.

However, in case of initiating the corresponding investigation, the personal data will be kept in the corresponding internal systems for the periods necessary to resolve the file. Subsequently, the personal data may be kept duly blocked, with the sole purpose of addressing the corresponding claims and judicial requirements:

- For a period of 5 years to deal with possible claims or contractual liabilities.
- For a maximum period of 10 years, especially in cases where criminal evidence is apparent.

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ANNEX I. FLOW CHART

