WHISTLEBLOWING SYSTEM MANAGEMENT PROTOCOL

1. OBJECT

The purpose of this Protocol is to determine and establish the operations that should be followed in order to manage the communications received through FEDERACIÓ D'ASSOCIACIONS DE PERSONES GRANS DE CATALUNYA Whistleblowing System (hereinafter, "FATEC"), in accordance with legal regulations in force and the internal corporate regulations.

You can access the Whistleblowing System through the following link: https://canaldedenuncias.escura.com/#/submission?context=cb3afd21-f01f-4c14-95f5-3b6b58b5db70

If you want to check the status of your communication, you may access the following link: https://canaldedenuncias.escura.com/#/

2. DEFINITIONS

- *Whistleblowing System*: communication channel enabled by an entity so that internal and/or external people from the organization can inform and report the commission of infractions.
- *Whistleblower*: an individual that reports information on infractions obtained during his or her work activity.
- *Retaliation*: any act or omission, direct or indirect, that takes place in a work-related context, that is motivated by an internal communication and causes or may cause unjustified harm to the whistleblower.
- *System Manager*: person in charge of the reception and management of complaints received through FATEC's Whistleblowing System.

3. WHAT CAN BE COMMUNICATED?

The following aspects may be communicated through the Whistleblowing System:

a) Any act or omission that may constitute an infraction of European Union law provided that:

- fall within the scope of the European Union acts listed in the Annex of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting breaches of Union law;

- affect the European Union's financial interests; or

- Have an impact on the internal market, including infractions of European Union rules on competition and State aids, as well as infractions regarding the internal market related with acts that infringe corporate tax rules or practices aimed at obtaining a tax advantage that distorts the applicable law object or purpose applicable to corporation tax.

b) Actions or omissions that may constitute a serious or a too far gone criminal or administrative offense (e.g. sexual harassment).

The Whistleblowing System shall be the main tool to report and inform the actions or omissions listed above. If a FATEC member verbally reports an infraction to his or her superior, he or she must also inform the person in charge of the Whistleblowing System.

Non-communication of an infraction through the Whistleblowing System could be understood as a transgression of good will as well as an indiscipline or disobedience at work by the employee. This conduct may be disciplinarily sanctioned in accordance with the applicable collective agreement and the "*Estatuto de los trabajadores"*.

4. WHO CAN COMMUNICATE?

The Whistleblowing System may be used by those who have obtained information about infractions in a work or a professional context, including in any case:

- Employees and public employees;
- Freelancers/self-employed people;
- shareholders, unit-holders and members of the executive committee, management or oversight body, including non-executive members; and
- any person working for or under the supervision and direction of contractors, subcontractors and suppliers of FATEC.

This Whistleblowing System may also be used by people who communicate or publicly disclose information on infractions or offenses obtained within the framework of an employment or statutory relationship that has already ended, volunteers, trainees, workers in training periods (regardless of whether or not they receive remuneration), as well as those whose employment relationship has not yet begun, in cases where information on infringements has been obtained during the selection process or pre-contractual negotiation.

5. PROTECTIVE MEASURES

Individuals who report or disclose infringements through the Whistleblowing System shall be entitled to protection under the following circumstances:

(a) Have reasonable grounds and reasons to believe that the information provided is true at the time of communication or disclosure, even if the whistleblower doesn't provide conclusive evidence, and that such information falls within the material scope of application; or

b) The communication or disclosure has been made in accordance with the requirements set forth in the *"Ley 2/2023 de 20 de febrero de 2023"*, regulating the protection of persons who report on regulatory infractions and fight against corruption.

This protection will not be provided to persons who communicate or disclose:

a) Information contained in communications that are not admitted by the Whistleblowing System:

- When the facts lack any verisimilitude;
- When the facts do not constitute a serious or too far gone administrative or criminal offense;
- When the communication is manifestly groundless or there are reasonable indications that it was obtained by committing a crime. In the latter case, in addition to the inadmissibility, the facts which constitute a crime shall be referred to the Public Prosecutor's Office; and
- When the information does not contain new and significant information on infringements compared to a previous communication for which the corresponding procedure has been concluded, unless new circumstances arise which justify a different follow-up.

b) Information related to complaints regarding interpersonal conflicts.

c) Information that is already fully available to the public or which is pure rumor.

No retaliation will be tolerated against a whistleblower who uses the Whistleblowing System in good faith, and sanctions will only be possible if the whistleblower's report is false, unsubstantiated and/or made solely with the intent to slander, defame or harm a third party. To this end, FATEC reserves the right to take appropriate action against any person who retaliates against a whistleblower.

Retaliation shall mean, by way of example:

a) Suspension of the employment contract, dismissal or termination of the employment or statutory relationship, including the non-renewal or premature termination of a temporary employment contract after the trial period, or the premature termination or annulment of contracts for goods or services, the imposition of any disciplinary measure, demotion or denial of promotion and any other substantial modification of working conditions and non-conversion of a temporary employment contract to a permanent one, when the employee had legitimate expectations of being offered a permanent job; unless these measures were taken as part of the management's powers under the labor regulation or public employees legislation due to circumstances, facts or infringements that are proven and unrelated to the submission of the communication.

b) Damages, including reputational damage, or financial loss, coercion, intimidation, harassment or ostracism.

c) Negative evaluation or references regarding work or professional performance.

d) Blacklisting or dissemination of information in a particular sector, which makes it difficult or impossible to access employment or contracts for goods or services.

e) Refusal or cancellation of a license or permission.

f) Refusal to provide training.

g) Discrimination, unfavorable or unfair treatment.

Any reporting person who considers that any kind of retaliation has been taken against him/her as a result of submitting a report through the Whistleblowing System must inform the person in charge of the System, who will analyze the case and decide whether it is necessary to adopt appropriate measures to correct the situation.

The prohibition on retaliation shall not prevent disciplinary action from being taken if it is established that a report has been made in a manifestly false manner and to the detriment of a third party.

6. ACTION PROCEDURE

6.1. Interposition

Whenever possible, communication through the Whistleblowing System should include:

- a detailed and specific description of the events that occurred as well as the manner and how the whistleblower knew about them;
- date and place of the event;
- names and positions of the people involved or elements that may allow their identification;
- names of other persons who can provide information about the reported event; and
- reference to any document that can confirm that the reported events occurred.

6.2. Reception and evaluation

The person in charge of FATEC's Whistleblowing System, Ms. Silvia Fontanet, is responsible for receiving and managing the communications received through the Whistleblowing System, thus guaranteeing maximum independence and impartiality in the exercise of these functions, as well as the confidentiality of the information communicated.

When a communication is received it will be acknowledged to the informant within a maximum of **7 calendar days** of its receipt.

The person in charge of the System shall then carry out a **preliminary examination** to verify the entity, sufficiency and plausibility of the reported events, and shall determine whether these events can be considered as an "infraction" that can be reported through the Whistleblowing System in accordance with the provisions of this Protocol or, whether such report must be rejected.

If the report personally affects the person in charge and places him/her in a situation of conflict of interest, he/she shall refrain and abstain from participating in the process of managing the report. Accordingly, a new person shall be appointed to manage the case.

If the communication is considered to be deficient in form or substance, the whistleblower will be given **10 working days** to correct the deficiency. If, on the other hand, the person in charge of the Whistleblowing System considers that the information provided is insufficient, he/she will ask the whistleblower to complete it within the aforementioned time limit, specifying the specific aspects to be completed.

Once the preliminary examination of the report has been carried out, the person in charge of the Whistleblowing System will draw up a reasoned report and will:

a) **accept** the report and:

- inform the whistleblower of the measures planned or taken to manage his or her report and the reasons for these measures.

(b) **dismiss** the report and file it immediately if:

- the facts reported are not considered an "infringement" that can be reported through the Whistleblowing System;
- after the period granted, the whistleblower has not observed and complied the requests of the person in charge of the system to correct or expand the content of the report;
- the events reported are already being investigated; or
- the report is deemed irrelevant or inappropriate;

As soon as the communication is admitted, the person in charge of the system will register it, indicating the following points:

- The communication's identification number;
- Date of receipt and acknowledgement of receipt;
- Summary or synopsis of the facts;
- Final report of the internal investigation, if any; and
- Resolution of the communication.

6.3. Internal investigation and resolution

Based on the results of the preliminary examination, the person in charge shall determine whether it is necessary to initiate an internal investigation procedure or whether the resolution of the complaint does not require its adoption.

In the case of an internal investigation, this shall include all measures deemed necessary to clarify the facts reported and to identify those responsible, while respecting the formality of the hearing of the parties involved and at all times respecting their fundamental rights. This phase includes, but is not limited to, interviews with the parties involved, collection of documentary and/or video evidence, review of public records, etc.

In any case, the person concerned shall be informed of the acts or omissions attributed to him/her and shall have the right to be heard in the investigation process, and the contributions made by him/her shall be recorded in the minutes.

The resolution of the communication shall be made within a reasonable time, which shall not exceed **three (3) months** from the date of acknowledgement of receipt (which may be extended to six (6) months in the case of a particularly complex case).

The person in charge's decision will be communicated to both the whistleblower and the offender. If it is determined that the reported facts constitute a crime, and if the offender is an employee of the organization, disciplinary action will be taken in accordance with the provisions of the applicable collective bargaining agreement.

If it is considered that the facts under investigation may constitute a criminal offence, the information will be immediately forwarded to the Public Prosecutor's Office. Additionally, if the facts relate to the financial interests of the European Union, they shall be referred to the European Public Prosecutor.

7. EXTERNAL INFORMATION CHANNEL.

Any person may inform the Independent Authority for the Protection of the Informant (hereinafter, A.A.I.), or the corresponding authorities or autonomous bodies, the commission of any action or omission included in the second section of this document.

In this case, the following link is provided from the "*Oficina Antifraude de Cataluña*", as A.A.I. of the Autonomous Community of Catalonia, where FATEC has its registered office: https://denunciesanonimes.antifrau.cat/#/?lang=es

8. CONFIDENTIALITY.

Any individual who submits a report or discloses information has the right to keep his or her identity protected.

If the identity of the whistleblower is revealed, it may only be disclosed to the judicial authority, the public prosecutor or the competent administrative authority in the context of a criminal, disciplinary or administrative investigation. In this case, the whistleblower shall be informed prior to disclosure that his/her identity will be disclosed, unless such information could endanger the investigation or judicial proceedings.

It should be noted that if the whistleblower's communication is made through the Whistleblowing System other than those established or to members of the staff who are not the persons responsible for its processing, the recipient must send the communication to the System Administrator as soon as possible and in any event without delay. Failure to comply with this measure may constitute a very serious infringement.

9. PROTECTION OF PERSONAL DATA.

The data processed will be kept only the necessary time to decide whether to open an investigation of the facts reported.

If it is established that all or part of the information provided is false, the data will be deleted as soon as this fact becomes certain, unless the inaccuracy may constitute a criminal offence, in which case the data will be kept for the necessary time during the legal proceedings.

In any case, the data will be deleted after three months from the date of receipt of the communication without any investigation having been initiated, unless the purpose of the storage is to leave evidence of system's operation. Communications that have not been processed shall be kept in anonymous form, without the obligation to block provided for in Article 32 of "*Ley Orgánica 3/2018, de 5 de diciembre"*, being applicable.

- **Data controller**: FEDERACIÓ D'ASSOCIACIONS DE PERSONES GRANS DE CATALUNYA.

- **Purpose**: we use your data to process the communication via the Whistleblowing System and then be able to issue a resolution.

- **Legitimacy**: the processing is necessary to comply with a legal obligation applicable to the data controller.

- **Recipients**: your data will be processed by the System Manager, the Human Resources Department in the event of disciplinary action against an employee, the Legal Department, any appointed data processors and the Data Protection Officer.

The data processing by other persons, or even their communication to third parties, will be lawful if it is necessary to adopt corrective measures within the organization or the process of any disciplinary or criminal proceedings that may be appropriate.

- **Rights**: You have the right to access, rectify, delete, oppose, restrict and request the portability of your personal data. If the person to whom the communication relates or to whom the disclosure refers exercises his or her right to object, it shall be presumed, unless the contrary is proved, that there are compelling legitimate grounds justifying the processing of his or her personal data.