



CORPORACION EMPRESARIAL CONGALSA

INTERNAL INFORMATION CHANNEL POLICY

PROCEDURES MANUAL



1. PURPOSE.

This document is called the "**Internal Information Channel Policy and Procedures Manual**". Hereinafter, we refer to it as the "**Policy**".

From now on, the terms internal communication and denunciation, on the one hand, and information channel and complaints channel, on the other, will be considered synonymous.

The purpose of the Policy is to establish:

- (i) the general principles applicable to the Internal Information System (hereinafter, the "**channel**") of CORPORACIÓN EMPRESARIAL CONGALSA, S.L. (hereinafter, CONGALSA) and to the different Internal Information Channels that comprise it;
- (ii) the guarantees of protection that assist the Whistleblowers and other affected persons who make use of the System under the conditions defined in the Policy;
- (iii) the procedures for managing the channel and the way of managing internal investigations.

As an internal rule that binds all employees and managers of the CONGALSA entity (hereinafter, the "**Company**").

Likewise, this Policy complies with the provisions of Law 2/2023, of 20 February, regulating the protection of persons who report on regulatory breaches and the fight against corruption, and offers all whistleblowers, subjects related to the facts under investigation or others that may be related to them and other affected persons all their rights and guarantees.

2. SCOPE OF APPLICATION.

This Policy shall apply to the Company and all of its subsidiaries (if any), and shall bind all of its personnel and persons using the internal information channel, regardless of their position and function.

The application of this Policy is complementary to other mandatory internal rules that may exist (harassment protocol, code of ethics, anti-corruption policy, etc.).

The internal information channel will not undermine the access of whistleblowers to any other judicial or extrajudicial complaint mechanisms, or to the external communication channels that may be enabled by the competent authorities (such as



the external channel regulated in Law 2/2023, of 20 February). To date, the external channels listed in Annex A of this document have been enabled.

The person responsible for the management of the internal information channel must promote the necessary investigations and propose, where appropriate, the most appropriate remediation, prevention and training measures. Likewise, the Company may approve the external management of the channel

All employees and managers of the entity, as well as any third party related to the organization, may and must make use of the internal information channel regulated through this document, when they are aware of any regulatory non-compliance, irregular conduct or behavior contrary to the Company's codes of conduct or current legislation.

3. GUIDING PRINCIPLES OF THE CANAL.

3.1 Principle of good faith.

The principle of good faith requires that any communication or complaint made through the internal information channel must be based on facts or indications from which it can reasonably be concluded that an act capable of being reported has been committed.

It is strictly forbidden to report a fact knowing that it is false or with the intention of harming a third party.

Anyone who files a complaint that is untrue or that responds to criteria of revenge or intention to harm the accused will be punished.

3.2 Principles of Confidentiality, Anonymity and Indemnity.

In any case, the Company guarantees the confidentiality and anonymity of the complaints made through this internal information channel, preventing the disclosure of the data of the whistleblower and the accused and refraining from carrying out any action or omission aimed at revealing the identity of the whistleblower when the whistleblower has opted for anonymity, even if the actual disclosure of the same does not occur.

Likewise, the Company guarantees protection (indemnity) to any whistleblower of any irregularity or who are involved with it and to those who may participate in the investigation of the facts, refraining from adopting any act constituting retaliation, including threats of retaliation and attempts at retaliation derived from the realization of an internal communication within the Company.



Furthermore, the organization undertakes to maintain secrecy on any aspect related to the information communicated, except for the requirements of competent authorities.

3.3 Principle of Independence, Autonomy and Impartiality.

The person responsible for the management of the channel and the processing of the files appointed must act with full independence and impartiality, in accordance with objective criteria and with the rigour and professionalism required of them by the Company's Governing Body.

If the person responsible for the management of the channel and the processing of the designated files has any type of conflict of interest that will affect their impartiality in the procedure, they must communicate it immediately and refrain from taking part in it.

Likewise, the completeness, integrity and confidentiality of the information is guaranteed, preventing access to it by unauthorized personnel and allowing it to be stored for a long time.

3.4 Principle of transparency.

The Channel will be made public through the Company's website <https://www.congalsa.com/>.

3.5 Principle of protection of whistleblowers (non-retaliation and support measures).

Whistleblowers/whistleblowers are protected provided that the following circumstances occur:

- a) That they have reasonable grounds to believe that the information communicated is truthful at the time of communication or disclosure, even if they do not provide conclusive evidence, and that the aforementioned information falls within the scope of application of Law 2/2023, of 20 February.
- b) That the communication or disclosure has been made in accordance with the requirements set out in Law 2/2023, of 20 February.

Persons who communicate or reveal:

- a) Information contained in communications that have been inadmissible.



b) Information related to complaints about interpersonal conflicts or that affects only the whistleblower and the persons to whom the communication or disclosure refers.

(c) Information that is already fully available to the public or that constitutes mere rumours.

d) Information referring to actions or omissions not included in Article 2 of Law 2/2023, of 20 February.

Acts constituting any type of harmful conduct and retaliation, including threats of retaliation and attempted retaliation against persons who submit a communication or are involved with it, are expressly prohibited, as provided for in this law.

Whistleblowers/whistleblowers eligible for protection may benefit from the support measures granted by Article 37 of Law 2/2023, of 20 February.

3.6 Principle of protection of the accused.

The persons affected by the communication shall have the right to:

- the presumption of innocence,
- the right of defence and the right of access to the file in the terms regulated in Law 2/2023, of 20 February,
- as well as the same protection established for whistleblowers,
- preserving their identity and guaranteeing the confidentiality of the facts and data of the procedure.

4. PROCEDURES MANUAL.

4.1 Manner of making communications.

Communications to the channel may be channelled through the following means (without prejudice to others that the Company may implement in the future):

- In writing, through the form that appears on the corporate website <https://congalsa-es.canal.h2c.app/form.html>



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- At the request of the informant, it may also be presented through a face-to-face meeting within a maximum period of seven days. Where appropriate, the reporting party will be warned that the communication will be recorded and will be 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 and the LOPD in force.

Verbal communications made through face-to-face meetings should be documented in one of the following ways, with the consent of the informant: a) by a recording of the conversation in a secure, durable and accessible format, or b) by a complete and accurate transcription of the conversation made by the personnel responsible for processing it. In this case, the informant will be offered the opportunity to check, rectify and accept the transcript of the conversation by signing.

4.2 Content of communications.

In order to guarantee the quality and rigor of the internal investigations that may derive from the information received on the channel, the information must comply with the content outlined in the form that appears on the corporate website. Specifically:

1.- Identity of the complainant. The name and surname of the person making the complaint may be expressed, as well as the job position they occupy, department or area to which they belong, or relationship with the organization, if they are not an employee of the Company. Likewise, you may indicate an address, email or safe place for the purpose of receiving notifications.

Notwithstanding the foregoing, and in compliance with the provisions of Article 24 of Organic Law 3/2018 on the Protection of Personal Data and Guarantee of Digital Rights and Law 2/2023, of 20 February, regulating the protection of persons who report regulatory breaches and the fight against corruption, **Anonymous reports that do not contain the identity of the complainant will be permitted.**

In any case, the whistleblower who submits a communication or makes a public disclosure has the right not to have his or her identity revealed to third parties. The Company, and in any case whoever receives a public disclosure, will preserve the identity and guarantee the confidentiality of the data corresponding to the affected persons and to any third party



mentioned in the information provided, especially the identity of the informant if he or she has been identified.

2.- Non-compliance or informed conduct. All the evidence that the complainant can provide must be accompanied and referenced in the complaint.

The description of the facts that are the subject of the complaint must be as detailed as possible, indicating the exact or approximate date of the facts, area of activity affected, possible impact on the company, etc., ...

3º.- Identification of the accused and/or possible persons involved, providing as much data as possible or known for identification by the person responsible for the channel.

4.- Supporting documentation of the complaint, if any.

Unless necessary, the Respondent must not provide personal data revealing the Informant's racial or ethnic origin, political opinions, religious or philosophical convictions, trade union membership, as well as biometric data, data relating to health or data relating to the sex life or sexual orientation of the Informant, the Affected Person or any other natural persons.

4.3 Processing of communications.

The external manager of the processing of internal communications is the law firm **CREMADES & CALVO-SOTELO**, under the terms of Article 6 of Law 2/2023, of 20 February.

Once the complaints have been received by the channel manager, they will be forwarded to the channel manager for processing and management.

The person in charge of the channel must carry out their functions independently and autonomously with respect to the rest of the Company's bodies and will not receive instructions of any kind in their exercise, having all the personal and material means necessary to carry them out. In addition, he will exercise his position independently of the Company's Governing body.

The procedure is divided into the following phases: communication, registration, investigation and conclusion.

(i) Communication.



The first phase, Communication, opens with the sending of the communication/complaint, which must be done through the means enabled for this purpose and indicated in point 3.1 of this document.

(ii) Registration.

Once the complaint has been received, the complainant will be acknowledged receipt within seven (7) calendar days of its receipt, unless this may jeopardize the confidentiality of the communication, and it will be examined, prior to its admission, whether it complies with the minimum content indicated in point 3.2. Two measures may be adopted:

- **Not admitting the complaint**, for any of the following reasons:
 - o If it does not comply with the minimum required content, granting the complainant, if he has identified himself, a period of five working days to rectify the complaint, completing it with the data or information it lacks.
 - o If it lacks plausibility or substantiation and/or does not contain new information.
 - o If it does not comply with the requirements of Law 2/2023, of 20 February, regulating the protection of persons who report regulatory breaches and the fight against corruption.

In the event of inadmissibility of the communication/complaint, it will be ordered to be archived immediately, which will be communicated to the informant, proceeding to the elimination or anonymization of the personal data contained therein.

- **Admit the complaint for processing**, if it complies with the minimum content and with Law 2/2023, of 20 February, regulating the protection of persons who report regulatory and anti-corruption infringements, and in the event that it is found that there are sufficient indications to understand that the facts reported may constitute some type of non-compliance or infringement, The person in charge of the channel will decide who should instruct the internal investigation.

When, in the opinion of the person in charge of the channel and the investigator of the file, there are reasonable indications that a crime has been committed from the communication received, a detailed account of the facts that are considered to



constitute a criminal offence shall be sent immediately to the Public Prosecutor's Office or competent authority.

In the event that a complaint regarding sexual harassment or workplace harassment is received in the ethical channel, and admitted for processing, the complaint/information will be sent to the bodies that the Congalsa Equality Plan and the Sexual Harassment Protocol determine at all times so that they can proceed in accordance with the sectoral regulations.

(iii) Research.

The organisation will implement and apply procedures to ensure the proper investigation of all communications received through the channel, as well as any other indication of non-compliance or irregularity that may be detected by any other means, guaranteeing at all times diligent, objective and impartial action, and respecting the rights of both the whistleblower and the subjects related to the facts under investigation or others that may be related to them. including confidentiality of information and the presumption of innocence.

Once it has been determined that a complaint is subject to processing, the person in charge of the channel will appoint the investigating body to carry out the internal investigation. The investigating body may be made up of one or more persons, internal or external, who shall have the best qualifications in the opinion of the person responsible for the channel to carry out the internal investigation.

The designated investigator or investigators will be responsible for carrying out the internal investigation of the facts denounced, carrying out all those actions that it deems necessary for the clarification of the facts. To this end, it may maintain communication with the whistleblower and, if deemed necessary, request additional information.

As part of the investigation work, personal interviews may be held with the complainant, workers, managers, witnesses or people involved. It will also be possible to obtain documentary evidence on the reported conduct, request reports from area managers, etc. The Company expressly reserves the right to adopt the necessary surveillance and control measures over the computer tools and means that the Company makes available to its employees, including the content of communications and devices, respecting, in all cases, the legislation in force on the matter and guaranteeing the principle of proportionality and the dignity of the employee.

In parallel with the opening of the internal investigation, the investigating body may adopt the additional urgent measures it deems necessary in order to avoid jeopardizing the development of the investigation or that are necessary to protect the Informant. In order to carry out these measures, the Channel Manager or the instructor will rely on the relevant departments of the Company.

The right to the presumption of innocence and the right to honour shall be guaranteed at all times. Likewise, the affected person will have the right to be informed of the actions or omissions attributed to him or her in the time and manner considered appropriate to guarantee the successful completion of the investigation, and to be heard at any time. To this end, they will be given a hearing as a last resort and for a maximum period of five working days, so that they can argue what is convenient for their defense.

In any case, the maximum period for carrying out internal investigations may not exceed three (3) months from the receipt of the communication or, if an acknowledgement of receipt was not sent to the informant, three months from the expiration of the period of seven days after the communication was made, except in cases of special complexity that require an extension of the period. In which case, it may be extended up to a maximum of another three (3) additional months.

(iv) Conclusion.

Once the investigation phase has been completed, the investigator will make a report on the facts investigated and their evidence, and will submit it to the Channel Manager.

In view of the report sent by the Instructor, the Channel Manager must issue a detailed report of conclusions and proposal for sanction or archiving that will be submitted to the Governing Body so that it can proceed to adopt the resolution it deems appropriate.

The Governing Body will notify the complainant and the defendant of the resolution adopted in comprehension, either of the archiving of the file, or of the imposition of the appropriate sanction or measures adopted, which will be mandatory for the offending subject.

When a person who has participated in the commission of the breach or infringement that is the subject of the information is the one who informs of its existence by submitting the information and provided that it has been submitted before the initiation of the investigation or sanctioning procedure has been notified, the body competent for the resolution of the file, may exempt him from serving the sanction that corresponds to him provided that (i) he had ceased to

commit the infringement at the time of submission of the communication (ii) he had cooperated with the investigation procedure, (iii) he had provided truthful and relevant information, means of proof or significant data for the accreditation of the facts investigated, without having proceeded to destroy them or conceal them, nor has it disclosed to third parties, directly or indirectly, their content and (iv) it has proceeded to repair the damage caused that is attributable to it.

4.4 PROTECTION OF PERSONAL DATA AND CUSTODY OF INFORMATION.

The personal data collected in the application of this Manual will be protected in accordance with the provisions of Law 2/2023, of 20 February, regulating the protection of persons who report regulatory and anti-corruption infringements, Regulation (EU) 2016/679 of the European Parliament and of the Council, of 27 April 2016, and in Organic Law 3/2018, of 5 December, on the Protection of Personal Data and guarantee of digital rights.

Personal data whose relevance is not manifestly relevant to the processing of specific information will not be collected or, if collected by accident, will be deleted without undue delay.

Access to the personal data contained in the Channel will be limited, within the scope of its powers and functions, exclusively to:

- The person in charge of the channel and whoever manages it directly.
- The human resources manager only when he or she could proceed to the adoption of disciplinary measures against an employee.
- To the person in charge of the legal services of the entity or body, if appropriate to adopt legal measures in relation to the facts reported in the communication.
- To the data processors that may be appointed.
- To the data protection officer.

The processing of the data by other persons, or even their communication to third parties, will be lawful when necessary for the adoption of corrective measures in the entity or the processing of the appropriate sanctioning procedures.

Under no circumstances will personal data that are not necessary for the investigation of the communication be processed and must be immediately deleted.

The data subject to processing may be kept only for the time necessary to decide on the appropriateness of initiating an investigation into the facts reported.



If it is proven that the information provided or part of it is not true, it must be immediately deleted from the moment that this circumstance is known, unless such lack of veracity may constitute a criminal offence, in which case the information will be kept for the necessary time during which the judicial proceedings are being conducted.

In any case, if three months have elapsed since receipt of the communication without any investigation proceedings having been initiated, it must be deleted.

The Company will keep the record book of the channel regulated in Law 2/2023, of 20 February, regulating the protection of persons who report regulatory breaches and the fight against corruption.

5. EXTERNAL CHANNELS OF INFORMATION AND COMMUNICATION TO COMPETENT AUTHORITIES.

The Channel is the preferred channel for reporting on communications/complaints that may be included in the scope of application of this procedure.

However, the existence of other external channels is reported to the competent authorities and, where appropriate, to the institutions, bodies, offices or agencies of the European Union. Specifically, the existence of the external information channel regulated by Law 2/2023, of 20 February, is reported.

6. SUPPLEMENTARY REGULATION.

In all matters not provided for in this policy, Law 2/2023, of 20 February, regulating the protection of persons who report regulatory breaches and the fight against corruption, and other regulations that develop it, will apply.

7. APPROVAL, DISSEMINATION AND ENTRY INTO FORCE.

This "Internal Information Channel Policy and Procedures Manual" has been proposed by the Channel Manager and approved by the Governing Body.

The Channel Manager will communicate and disseminate this document to all staff and third parties that may be appropriate, and will proceed to regularly carry out the appropriate reminders and training activities that are necessary in order to provide it with maximum dissemination and knowledge.

From the moment of its approval, it enters into force and is applicable.



Version Control:

EDITION	DATE	NATURE OF THE EDITION
01	08/01/2020	Initial Version.
02	02/07/2021	Version 2



03	24/12/2021	Version 3
04	05/04/2023	Adjustments to Law 2/2023 on the protection of whistleblowers
05	17/01/2024	Change of title and adjustments to the new access to the information channel.
06	02/02/2026	Adaptation UNE 19601:2025