



Regulations for the use of the ethical channel

Compliance Program

Grupo Satec

Project: Regulations for the use of the ethical channel

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1_ Introduction

Current legislation (art. 31 bis of the Penal Code), within the framework of establishing a true corporate culture of ethics and compliance, as well as a program for the prevention, detection and reaction to crimes, establishes, as one of the requirements of the model the obligation to report possible risks and non-compliance to the body in charge of monitoring its operation and compliance. In the case of Satec Group, that body is the Regulatory Compliance Unit.

Satec Group considers the implementation of the Ethical Channel an adequate and effective way to comply with this requirement, since it makes it possible for those employees or other persons belonging to any of our Stakeholders and who have concerns regarding any of the activities of Satec Group and/or specific actions, can effectively convey such concerns.

Generally, workers are the first to notice an irregularity within the company for which they work. However, they may decide not to express their concerns, believing that doing so would constitute a lack of loyalty, both to their colleagues and to the organization itself. They are also likely to fear retaliation, and in these circumstances may decide that it is easier to ignore conduct they consider to be wrong than to report what may only be suspected wrongdoing.

The objective of this regulation is to raise awareness among the entire workforce and/or third parties so that, given the certainty or well-founded suspicion that illegal conduct is being committed within Satec Group, they transfer said communication in order for it to be investigated, with full guarantee of confidentiality and of not being persecuted, discriminated against or suffering any other type of retaliation.

Thus, this Ethical Channel reaffirms the commitment acquired by Satec Group that any illegal activity that is reported will be treated confidentially and will be rigorously investigated, adopting the appropriate measures, in accordance with internal and external regulations. The Ethics Channel is, therefore, an effective tool for detecting irregularities that would go unnoticed by other controls.

This procedure for reporting illegal acts implies a commitment on the part of all Satec Group workers to act responsibly, in order to maintain the ethical principles and values of Satec Group, and to proceed honestly in the face of possible commission of an offense that may harm Satec Group.

Consequently, the approval of this Regulation for the Use of the Ethical Channel and its implementation in Satec Group is intended to constitute an effective mechanism, so that, with the collaboration of all the people affected, irregularities or breaches that could put at risk to Satec Group, to the people who provide their services and/or to other interest groups.

The implementation of the Ethical Channel will take place without prejudice to the control activity that will continue to be exercised by those departments of Satec Group with competence in matters related to the Regulatory Compliance Program and compliance with the rest of the internal policies, protocols and procedures.

When, as a result of the activity of these departments, a possible violation of the Regulatory Compliance Policy, the Code of Ethics and/or the Code of Conduct is discovered, action will be taken in accordance with the provisions of these Regulations of Use.

1.1. Definitions

For clarification purposes, the following definitions are provided that will allow knowing the scope of this Regulation of Use of the Ethical Channel:

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- **Ethical Channel:** An Ethics Channel or Complaints Channel is the confidential channel through which workers, suppliers, collaborators and other third parties that have a relationship with the organization, can report suspicions of illegal conduct or conduct contrary to current legislation, the Code of Conduct, the Code of Ethics or the organization's internal rules, procedures and policies.
- **Complaint:** Communication made by an identified or anonymous person regarding a fact that he considers shows signs of constituting a criminal offense or prohibited conduct.
- **Director of Regulatory Compliance:** Person who chairs the Regulatory Compliance Unit, who is responsible for planning, promoting and directing the action of the Regulatory Compliance Unit.
- **Interest groups:** any person or Organization that can affect, be affected or perceive itself to be affected by a decision or activity of Satec Group.
- **Regulatory Compliance Policy:** document that establishes as one of the strategic objectives of Satec Group not to tolerate any conduct that could constitute a crime or non-compliance and makes explicit and publishes the commitment of the Governing Body and Senior Management with this objective.
- **Regulatory Compliance Program:** organization and management system for the prevention of crimes, whose objective is the prevention, detection and management of criminal risks through its integration into business processes, as well as measurement for its continuous improvement, and whose essential basis is represented in the Regulatory Compliance Policy and in the roles, processes and procedures established in this Document and the documentation that develops it.
- **Third:** natural or legal person or independent body of Satec Group.
- **Regulatory Compliance Unit:** Satec Group body endowed with autonomous powers of initiative and control, which is entrusted, among other tasks, with the responsibility of supervising the operation and observance of the Regulatory Compliance Program. The existence of this body complies with the requirement established in Spanish criminal law (article 31 bis of the Spanish Criminal Code) regarding the supervision of the Regulatory Compliance System.

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2_ Regulations and applicable legislation

2.1. Internal regulations

- Regulatory Compliance Policy
- Ethical code
- Code of Conduct
- Regulatory Compliance Program
- Other policies, protocols, procedures, manuals, rules or internal controls of Grupo Satec.

2.2. Applicable legislation

- EU Directive (EU) 2019/1937 (Whistleblowing Directive)
- Spanish Penal Code.
- Criminal Procedure Law.
- Circulars of the Public Prosecutor.
- Regulations relating to the protection of personal data.
- Labor regulation (Collective Agreements of application and Statute of Workers).
- Other applicable regulations.

3_ Basic principles, Objectives and scope of application

3.1. Basic principles

The principles that govern the operation and management of the Ethical Channel of Satec Group are the following:

- **Transparency and Accessibility:** The Ethical Channel of Satec Group will be made public through the Satec Group corporate website.
- **Confidentiality:** Unequivocal commitment, throughout the entire process, to guarantee confidentiality regarding the identity of the people who make use of the Ethical Channel and regarding the content of their communications and appearances.
- **Data Protection and Security:** Communications received through the Ethical Channel and kept in custody comply with the data protection and security measures and guarantees applicable to a query mailbox of these characteristics.
- **Good faith:** The communications that are made through the Ethical Channel of Satec Group will be made from honesty, with conviction as to the truth or accuracy of its object. The communications will be considered true, complete and accurate, even if, later, it is verified that their content was equivocal.
- **Objectivity and Impartiality:** All communications made and received by Satec Group, through its Ethical Channel, will be treated and managed under the same criteria, regardless of who makes them and who they are dealing with, without establishing any difference or privilege based on the circumstances that concur in their persons and in their situation in the hierarchical and functional organization chart of Satec Group.
- **Retaliation Prohibited:** Satec Group will take the necessary measures to protect those members of Satec Group or third parties who, through the Ethical Channel, make communications in good faith and based on reasonable evidence.
- **Proof of the Complaint:** the person denounced will have proof of the existence of the complaint or complaint that may have been filed against him and will have mechanisms for his defense.
- **Diligent response:** All Communications will be treated with due diligence and respect. A response will be given to the complainant within the period established in these Regulations.
- **Disciplinary Processes:** Satec Group assumes the commitment to carry out disciplinary, sanctioning and judicial processes, as appropriate, until their resolution, with the aim of proportionally reproaching conduct contrary to the law or regulations and internal procedures of Satec Group.
- **Permanent Evaluation of the Operation of the Ethical Channel:** it will be carried out to detect possible deficiencies related to the perception of our staff regarding the Ethical Channel; with the non-correlation of the results or reports resulting from the investigations with the needs of Satec Group in terms of Regulatory Compliance and with the existence of security breaches or information leaks, due to errors in the design of the same and/or attribution of Insufficient responsibilities and powers to investigate and resolve complaints effectively.

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3.2. Goals

The main objectives of the Ethical Channel include the following:

- Favor and promote an ethical and transparent culture within Satec Group.
- Prevent and detect in advance possible irregularities or behaviors contrary to the law or the internal regulations of Satec Group.
- Combat the commission of irregularities or crimes in the following areas:
 - Competition, Market and Contracting
 - Public contracting and Relations with Public Administrations
 - Financial and Public Treasury
 - Corporate Tax and Corporate Governance
 - Prevention of money laundering
 - Products, Projects and Services
 - Environmental Protection
 - Consumer Protection and Advertising
 - Protection of personal data and privacy
 - Labor Relations and Social Security
 - Security of Information and Communication Systems
 - Safety and Public/Labor Health
 - Others
- Demonstrate the effectiveness of the Regulatory Compliance Program and its controls.
- Make appropriate use of Satec Group's disciplinary regime and punish those who commit irregularities or illegal conduct within it.
- Collaborate with the judicial investigation, if there is a criminal proceeding related to Satec Group.
- Attenuate or exempt the criminal liability of Satec Group, in the event that a crime has been committed by one of its members.
- Protect informers from any form of retaliation against them, so that more people decide to take the step and report any irregularities or behaviors that go against the ethics and internal regulations of Satec Group that may occur.

3.3. Area of application

This Regulation applies to all reporting or complaint processes related to conduct that may constitute infractions or breaches of the Law, the Regulatory Compliance Policy, the Code of Ethics, the Code of Conduct or any other applicable regulations and that are communicated to Satec Group by any worker or by any other person who has

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knowledge of the facts and who refers to the conduct of the members of the Governing Body, the rest of the management personnel or the staff.

The communications of information, complaints, doubts, queries or alerts of possible risks of ethical and regulatory non-compliance may not refer to areas other than those indicated above. For this purpose, communications referring to issues of a purely labor nature and/or management of Satec Group's human resources, as well as issues of a commercial nature that do not reasonably affect the relationship, are outside the scope of the Ethics Channel. commercial or professional relationship between Satec Group and its customers, suppliers or third parties with whom it maintains a direct relationship. Said questions must be channeled through other ordinary channels of Satec Group, such as the Human Resources Department, Purchasing Department, etc.

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4_ General rules

4.1. Means for communication

Satec Group will ensure that communications are channeled as a priority through the Ethical Channel. For this purpose, Satec Group will adequately disseminate the existence of the Ethical Channel within the Organization so that it is easily accessible to the members of Satec Group and known by them.

In this sense, Satec Group has enabled on its website www.satec.esa direct mailbox for access to the Ethical Channel email. Even so, if the news of the possible infringement arrives through other channels, Satec Group will also act following the provisions of these Regulations.

Alternatively, communications of information, complaints, doubts, queries or alerts of possible risks of ethical and regulatory non-compliance (hereinafter they will also be defined collectively as "communications") may be sent, always acting in good faith, through any of the existing communication channels in Satec Group: from the report to the hierarchical superior, the written communication to the HR department, the communication to the management anticorrupcion@satec.es or written or verbal communication to any of the members of the Regulatory Compliance Unit. Anyone who receives this type of communication should immediately report it to the Chief Compliance Officer.

Said mailboxes and the content of the communications will have direct and exclusive access to the persons that the Regulatory Compliance Unit specifically designates for the ordinary management of the aforementioned Ethical Channel, as part of its internal control and compliance functions, guaranteeing the confidentiality of identity, the complainant and any third party mentioned in the complaint.

When a person requests a face-to-face meeting in order to make a complaint, Satec Group's Regulatory Compliance Unit will require the complainant's consent to fully and accurately record the meeting in a durable or stable format. Specifically, the meeting may be documented either through a recording of the conversation, or through a detailed record.

By way of exception, when the behaviors or situations that should be the subject of communication personally affect the members of the Regulatory Compliance Unit, the communications or complaints must be directed to the Administrative Body of Satec Group.

In addition, whenever it is deemed convenient or the local regulations of one of the countries in which some of the Group companies operate so require, other special contact channels will be enabled that will be adequately disseminated at the appropriate time.

4.2. Competent Body-Recipient of Communications

Satec Group Regulatory Compliance Unit, as the criminal compliance body, is the competent body for the management and supervision of the proper functioning of the Ethical Channel and the final recipient of the communications sent.

The communications, as well as the information and documentation that accompany them, must be sent directly to the Regulatory Compliance Unit of Satec Group or to the director of regulatory compliance so that the latter, in turn, informs the Regulatory Compliance Unit.

Likewise, for the development of the different functions related to the management of Satec Group's communications, the Regulatory Compliance Unit may count on the assistance of persons linked to other Departments of Satec Group who, taking into account the specific circumstances of the case, so advise as necessary.

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4.2.1. Regulatory Compliance Unit

The Regulatory Compliance Unit is made up of the following positions:

- Carlos R. San Narciso Sosa – Director of Regulatory Compliance.
- Teresa Taubmnn Urquijo, will be the person representing it, as President and its maximum representative.
- Isaac Gil Rabadán and María M. Martínez Suárez, members

Likewise, the Regulatory Compliance Unit, depending on the need, may request the collaboration of other professionals from Satec Group and/or external advisors.

4.3. Who should report through the Ethical Channel?

They must communicate, through the Ethical Channel, any irregularity or non-compliance of which they are aware and which are included in their objective scope:

- The shareholders and members of the Administrative Body of Satec Group, including non-executive members, legal representatives and attorneys-in-fact.
- Senior Management and the rest of the management team and middle managers of Satec Group.
- All workers, including people with temporary contracts or under a collaboration agreement, volunteers, trainees, interns, etc., who carry out their work at Satec Group, whether or not they receive remuneration.

In addition, from Satec Group, through its corporate website: www.satec.es, all its stakeholders will be informed of the existence and content of its Regulatory Compliance Policy, its Code of Ethics, its Code of Conduct, its Ethical Channel and its Regulations for Use.

Without prejudice to the people who have the duty to report, any person may communicate through the Ethical Channel any irregularity or non-compliance of which they are aware that are included in its objective scope.

Any action aimed at preventing a person from the workforce from making a communication through the Ethical Channel will be penalized in accordance with the applicable labor and disciplinary regime.

4.3.1. Rights of the complainant in the life cycle of the complaint made through the Ethical Channel

In the life cycle of the complaint, Satec Group will guarantee the complainant the following rights:

- a) **Right to protection during the investigation.** Satec Group will provide due protection to all persons who make a complaint in accordance with the guidelines of this Regulation. In the event that the complainant makes the content of the complaint public, they will only be able to take advantage of the protection measures in the event that they have first denounced through the complaints channel and with the established deadlines and measures.

It will also be subject to protection in the event that the content of the complaint is made public, either because there is a manifest risk to the public interest, such as an emergency situation or risk of irreversible damage, or because in the event that a external complaint there are risks of reprisals or there is little probability that the complaint will be dealt with effectively due to the specific circumstances of the case, such as the concealment or destruction of evidence or that the authority acts in collusion with the author of the complaint offense or is involved in it.

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- b) **Retaliation Prohibited:** In no case will retaliation be taken against the complainant, even if the result of the consequent investigations verify that there has been no breach of the applicable regulations, provided that they have not acted in bad faith. This means that the person responsible for any type of retaliation must be punished. Annex III lists those actions that are considered retaliation.
- c) **Right to receive information:** The complainant will be informed in writing, once the complaint has been analysed, whether it is considered appropriate to be investigated. On the other hand, once the investigation is finished, the complainant must be informed about the planned follow-up measures, for example, the referral to a competent authority, as well as the result of the investigations, and must explain the reason for the imposition of measures. or disciplinary actions to the person denounced.
- d) **Right to choose:** The complainant may choose the channel of the complaint that he considers most appropriate, being able to go to external channels (competent authorities), without being able to force the complainant to use a specific route, especially taking into account that the person denounced may be a superior of the complainant, and that the latter could have access to the complaint.
- e) **Right to limited information:** the complainant, in the process of formulating the complaint, may not be asked for data that is not strictly necessary to process the complaint and, subsequently, those that are not strictly necessary for the investigation may not be requested or kept.

The information provided by the complainant may not be used for purposes other than the investigation. In the event that the complaint made contains information on an industrial or commercial secret or another that could affect the commercial, economic, strategic or security interests of Satec Group or of third parties involved, this information must be used for what is strictly necessary in the investigation process of the complaint, and cannot be disclosed or shared for purposes other than these.

If the data were transmitted to a third person to investigate the complaint, for example, a law firm or an external auditor, both the complainant and the person denounced must be previously informed. This consent will not be necessary when the transfer of data is authorized by law.

Personal data processed as a result of filing a complaint through the Satec Group Ethical Channel will be processed in accordance with the General Regulation for the Protection of Personal Data, Regulation (EU) 2016/679, and Organic Law 3/2018, of December 5, Data Protection and Guarantee of Digital Rights and other related regulations in force.

Any data that is excessive or not relevant to the investigation of a report or has been accidentally collected will be deleted immediately.

- f) **Right to anonymity:** the complainant who submits a complaint through the Ethical Channel may maintain anonymity regarding their identity, guaranteeing it during the process, and it is optional for the complainant to include data that allows their identification through the enabled complaint form.
- g) **Right to confidentiality:** The identity of the complainant will be confidential and may not be revealed without their express consent to any person other than competent personnel to receive and manage complaints, with the exceptions established by EU law or Spanish regulations in the context of investigations carried out by the authorities or in the course of legal proceedings.
- h) **Right to receive a response within a reasonable time:** the complainant will receive an acknowledgment of receipt of their complaint within a maximum period of seven days from receipt of it by Satec Group, unless the complainant expressly requests otherwise or the body in charge of the investigation deems that said acknowledgment may compromise the protection of the identity of the complainant.

The term, in relation to data processing and research, may not exceed three months in accordance with current regulations.

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- i) **Right to data deletion:** After three months have elapsed from the introduction of the data, it must be deleted from the complaints system, unless the purpose is conservation to leave evidence of the operation of the Regulatory Compliance Program or judicial processes or investigations are derived from it. of the competent authorities.

4.4. Who can be reported through the Ethical Channel?

The following may be the subject of a complaint: all those persons who are subject to the authority and control of Satec Group, Members of the Organization (administrators, legal representatives, attorneys-in-fact, management teams, staff, staff of subsidiaries, etc.) or Business Partners (collaborators, agents, subcontractors, etc.), who have committed some irregularity or about whom there is suspicion of committing potentially irregular or allegedly illegal conduct, of those provided for in the objective scope detailed below.

4.4.1. Rights of the people denounced in the life cycle of the complaint made through the Ethical Channel

In the life cycle of the complaint, Satec Group will guarantee the person reported the following rights:

- a) **Right to protection during the investigation:** Satec Group will provide the person denounced with the complete guarantee of their rights as any worker, with no sanctioning measures or legal measures being applicable, as the case may be, until the veracity of the denounced facts is verified, the respective evidence is collected, and the concludes the concurrence of a criminal act or contrary to the principles and values of Satec Group.
- b) **Right to receive information:** The person denounced must be informed of the investigation process that is being carried out so that, when accused of such conduct, they can exercise their right to defense and allege everything that allows them to prove their innocence.

On the other hand, in those cases where the information from the investigation process poses a significant risk to the ability to investigate effectively, communication to the reported person may be delayed for as long as such risk exists. The objective is to avoid the destruction or alteration of evidence by the accused person.

- c) **Right to confidentiality:** the person reported, throughout the investigation of the complaint, will be guaranteed the right to the confidentiality of their personal data, in order to avoid any dissemination of information that may affect their honor.

The information provided to the reported person must be provided in terms that protect the confidentiality of the reporting person, and the identity of the reporting person may not be revealed without their express consent to any person other than competent personnel to receive and manage complaints, with the exceptions established by EU or Spanish law in the context of investigations carried out by the authorities or in the course of legal proceedings.

- d) **Right to a transparent investigation:** the person denounced will have the right to an investigation based on the objective analysis of the evidence collected, guaranteeing an effective and transparent investigation.

4.5. What irregularities, conducts or breaches can be reported through the Ethics Channel?

- Conduct classified in the Criminal Code and the crimes provided for in other special laws that are detailed in Annex I, which apply at all times to Satec Group.
- All breaches or conduct contrary to the principles, values and rules of conduct established in the Regulatory Compliance Policy, the Code of Ethics, the Code of Conduct and, in general, the Satec Group Regulatory Compliance Program.
- And, in general, any situation or event that requires the attention of Satec Group's Regulatory Compliance Unit.

The information that must be communicated may include reasonable suspicions about actual or potential violations that have occurred or that very likely could occur in Satec Group, and about attempts to hide such violations.

Likewise, the Ethics Channel is a way to raise concerns, doubts, queries or suggestions for improvement related to the Regulatory Compliance Policy, the Code of Ethics and the Code of Conduct and, in general, the Regulatory Compliance Program, or with the activities of Satec Group that may give rise to fear of non-compliance.

4.6. Procedural guarantees

The complaints management process is based on the following principles or guarantees:

- a) **Contradiction:** It is guaranteed that the person or group that is the object of the complaint will be heard, will be able to make allegations and provide the evidence that, in their defense, they deem appropriate.
- b) **Respect and Dignity:** Those people who use the Ethical Channel will be treated with the utmost respect and dignity, ensuring at all times the fundamental rights of those people involved in potential breaches.
- c) **Completeness:** The information received about potential breaches or irregularities will be investigated in detail to determine the veracity of the declared situation.
- d) **Motivation:** Any decision will be adopted in a reasoned, well-founded manner and will be proportionate to the circumstances and context of the facts.

5_ Complaint management system

The Regulatory Compliance Unit acts as a collegiate body and is the final recipient of communications from the members of Satec Group. For these purposes, it will keep a record of its meetings, decisions and actions through the Complaints Management System (hereinafter, CMS).

The CMS is a database that has the appropriate security measures in accordance with the applicable regulations on data protection, in which all the complaints received are registered, as well as any decision and/or action that is adopted in relationship with those.

The CMS is the tool used by the Regulatory Compliance Unit to record, order and document communications, monitoring the development of its tasks. Attached as Annex II is the model of the database that must be completed with the information on the complaints, if any.

5.1. Guarantees and means of protection

In order to facilitate the effective and responsible use of the Ethical Channel, Satec Group takes the following measures and guarantees:

- a) All members of Satec Group are clearly informed of the obligation to notify the Regulatory Compliance Unit (directly or through another of the existing communication channels) of any fact or conduct that may be contrary to the Law, the Regulatory Compliance Policy, the Code of Conduct, the Code of Ethics and other internal policies and regulations, of which they are aware and which could have been incurred by any director, member of the management teams, staff personnel or collaborating staff of Satec Group.
- b) All members of Satec Group are warned that, in the event of abusing, indiscreetly and/or using the communication channels in bad faith, they are exposed to possible disciplinary and legal sanctions. In this sense, complaints that are confirmed to be false will be treated as a serious infraction.
- c) All members of Satec Group are informed of the obligation to collaborate with the possible investigation that may have to be carried out to clarify the facts related to alleged infractions.
- d) It is guaranteed that people who use the existing communication channels and the Ethical Channel to communicate, denounce, observe or warn of a risk of non-compliance will not suffer retaliation from Satec Group for the mere fact of having denounced it, as long as they act in good faith and/or have reasonable grounds to believe that the information about reported violations is accurate at the time of reporting.
- e) It is guaranteed that the necessary measures will be adopted to safeguard the rights of the members of Satec Group who have to collaborate in an internal investigation process.
- f) It is guaranteed that the necessary measures will be adopted to safeguard the rights of the people who assist the complainant in the complaint process in a work context.
- g) Users of the communication channels are guaranteed that their data will be processed in accordance with current legislation, maintaining the confidentiality of the complainant, so that they can be sure that their identity will only be known by the people in charge of investigating the facts and make the appropriate decisions.

In this sense, the identity of the complainant will always be kept confidential, provided that this is not required by the national authorities or in the framework of a judicial process, in particular to safeguard the right of defense of the affected person. In this case, the complainant will be informed before revealing their

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identity, sending them a written explanation of the reasons for disclosing the data, unless said information could compromise the investigation or judicial proceeding.

- h) Personal data whose relevance is not necessary to deal with a specific complaint is not collected. If this data has been accidentally collected, its immediate deletion is guaranteed.
- a) In view of these objectives, this regulation must be linked to the rest of the internal rules of the Regulatory Compliance Program, which contemplate the rights of the members of Satec Group, as well as the guarantees in terms of data protection.

In this sense, it is of special interest to also comply with the provisions of Satec Group's Privacy Policy.

5.2. Management of complaints: general procedure

The Regulatory Compliance Unit, in order to carry out the investigation tasks, has developed this internal procedure that regulates the entire life cycle of the complaint, from its initial communication to its resolution, in order to verify the veracity of the communications, the correct obtaining of evidence and guarantee the rights of the complainant and the denounced person. This procedure is divided into two phases:

- **Research phase:** This phase includes from the reception and initial evaluation of the complaint, to the investigation of the denounced facts and the compilation of evidence that provides validity to the denounced facts.
- **Conclusions Phase:** This phase includes the analysis of the evidence, evidence provided and the subsequent drafting of the report, with possible proposals for sanctioning measures to the Administrative Body.

5.2.1. Reporting requirements

In order to preserve the proper functioning of the procedure, the complaint must have a series of elements so that it can be considered as such and the subsequent investigation can take place if necessary. The communication of the complaint will contain, to the extent possible, the following information:

- Reporting person (if not anonymous, name, surname and ID) and if it is a legal entity, its representative.
- Date of the complaint (may be an automatic field in the web form).
- Telephone and email of the complainant.
- Description of the risk, fact, conduct, irregularity or non-compliance reported or, comment, doubt, query or suggestion. In order to obtain the best information, it is recommended that, as far as possible, the complaint describe what the potentially irregular conduct consists of with a detailed description of the events reported, where they occurred and the possible persons involved or responsible (denounced). And if you know them, the means used to carry out the events, what is the area of activity affected, the possible relevant impact on Satec Group's work processes and whether or not it has an economic impact, and an approximate quantification (in euros).
- Approximate date or period of the risk, event, conduct, irregularity or breach reported (required)
- Where appropriate, provision of supporting documentation on which the complaint is based or evidence of the facts of the complaint that you have.

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In any case, the communication must be as descriptive, specific and detailed as possible, thus making it easier for the recipient to identify the potentially irregular conduct and the person(s) or department(s) involved.

The complaint must be individual. In the event that several people are aware of the same fact or circumstance that must be communicated to Satec Group, each of them must do so individually through the Ethical Channel.

5.2.2. Instruction procedure

Once a Report of Non-Compliance has been received, the Compliance Director will proceed to register it by assigning the appropriate reference number to the File and, within a maximum period of 7 business days from receipt of the report, will send a first communication to the complainant in receipt of the complaint filed will be acknowledged, the appropriate notices and legal warnings regarding the protection of personal data will be given, and the term established by regulation will be indicated for the UCN to decide on its admission for processing.

The Director of Compliance will carry out a preliminary analysis of the content and submit to the UCN an informed proposal on whether or not to accept the Complaint of Non-Compliance for processing and on whether or not to designate an Instructor (internal and/or external to the Satec Group) other than the Director of Compliance for an adequate investigation, internal investigation and resolution of the File.

If the complaint is not considered pertinent, or is inappropriate or is not related to the purposes of Satec Group Regulatory Compliance Program, the compliance director will send the complainant a communication indicating said resolution.

If it is considered appropriate to redirect the complaint, to other instances or departments of Satec Group, a communication in this regard will be sent to the complainant in order to inform them of the suggested destination of their communication. The instance or department of Satec Group that analyzes the complaint will inform the Regulatory Compliance Unit of the result of the analysis. Only in the event that any behavior or action on the part of Satec Group or any of its members that violates or may have violated any of the precepts of the Code of Ethics, the Code of Conduct or the Regulatory Compliance Policy emerges, the Regulatory Compliance Unit will initiate the file for investigation. In any case, the complainant will be informed of the file of the complaint or the initiation of the file and, in this case, the start of the investigation.

When the complaint is considered pertinent but its content is insufficient, incomplete, or does not provide the necessary detail so that the investigation of the file can be started, a communication will be sent informing the complainant about the acceptance of the communication or complaint and requesting any additional information that is appropriate. Subsequent to said communication, once the requested information has been collected, a communication will be sent to the complainant notifying him of the initiation of the file and the start of the investigation.

When it is considered that the complaint is pertinent and the information or documentation provided is sufficient for the initiation of the file and the beginning of the corresponding investigation, then a communication will be sent notifying the complainant of the investigation of the file.

Once the complaint is received, as soon as the information related to the reported persons ceases to jeopardize the follow-up of the complaint, the person or persons reported will be informed that the Regulatory Compliance Unit has received a complaint. The identity of the person making the complaint will not be made public, provided that this is legally admissible.

If the reporting person provides data from a third party other than the reported person (witnesses, for example), said third party will be informed of the processing of their data and its origin, requesting, where appropriate, their consent for said processing.

The compliance director will document the reasons for filing the file or for initiating it, ensuring that said document is registered in the Complaints Management System.

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The compliance director will request, when deemed appropriate, the Human Resources department to take the appropriate measures to prevent and avoid possible reprisals against the complainant.

5.2.2.1. How to prove the sending and content of the communication sent to the complainant

The following procedures may be applied to prove the sending and content of the communication sent to the complainant:

- In the event that the complainant has provided their postal address, this will be the channel that will prevail over any other possible means of communication to be used. The corresponding communication will be sent in a sealed envelope sent by burofax with acknowledgment of receipt and text certificate.
- When the complainant's postal address is not available but an email address is available, this must be the channel used for communications. These electronic files will enjoy the highest possible degree of protection.

5.2.3. Processing of the file

Once the complaint is accepted for processing, the UCN will designate the investigating person in charge of carrying out the investigation and processing the file, and may also entrust this task to an external investigator. In the event that the complaint is directed against or affects a member of the Unit, the latter will not be able to participate in its processing.

The instructor will verify the veracity and accuracy of the information contained in the complaint and, in particular, of the reported conduct, with respect to the rights of the affected persons. For these purposes, it will proceed with the hearing to all affected persons and witnesses and will carry out as many steps as it deems necessary. All Satec Group professionals are obliged to collaborate loyally in the investigation and keep its content secret. The intervention of witnesses and affected persons will be strictly confidential.

The instructor will proceed to inform all affected parties about the processing of their personal data, as well as to comply with any other duty required by the legislation on protection of personal data.

In any investigation, the rights to privacy, defense and the presumption of innocence of the persons investigated will be guaranteed, and all necessary measures will be taken to avoid any type of reprisals against the complainant. Satec Group also undertakes not to adopt any form of retaliation, direct or indirect, against professionals who have denounced an irregular action that may be investigated by the UCN, unless they have acted in bad faith.

The hearing process (which will be held within three months of receipt of the Complaint of Non-Compliance) will include, at least, whenever possible, a private interview with the person allegedly responsible for the reported conduct in which, respecting the guarantee of presumption of innocence, you will be informed of the facts that are the subject of the File, you will be invited to present your full version of the facts, you will be enabled to provide the pertinent means of proof and the questions that correspond depending on the circumstances of the case and the facts denounced. Likewise, all affected parties will be informed about the processing of their personal data, as well as to comply with any other duty required by the legislation on protection of personal data. The interviews will be recorded or a detailed record will be drawn up.

The UCN and the Instructors (through the UCN) may request, at any time during the procedure, the advice and collaboration of the Satec Group Corporate Departments in order to determine the consequences and course of action with respect to any Complaint of Breach.

The investigation of all Files will conclude with the issuance of an Internal Investigation Report by the investigating person, which will be delivered to the Compliance Director (in the event that he or she had not been designated as

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the File Instructor) so that the Compliance Director submits a Resolution Proposal to the UCN in order to determine the consequences and course of action with respect to any complaint.

The maximum term to respond to the investigation actions may not exceed three months from the receipt of the communication or, if an acknowledgment of receipt was not sent to the informant, three months from the expiration of the period of seven days after the communication was made.

5.2.3.1. Conflict of interests

The presentation of a complaint that directly affects people who can actively participate in its management and investigation, that is, one or more members of the Regulatory Compliance Unit, will cause them to be automatically excluded from the entire process. of investigation and analysis, including its resolution, in order to avoid any type of conflict of interest and incompatibility, and thus guarantee the objectivity and independence of the actions carried out by the Regulatory Compliance Unit.

The members excluded from the Regulatory Compliance Unit will be obliged to maintain the maximum confidentiality of the complaint, direct or indirect access to any information on the identity of the complainant and the ongoing investigation process being prohibited.

5.2.3.2. Internal investigations

When the Regulatory Compliance Unit deems that the complaint received is pertinent and credible, it will order the opening of an internal corporate investigation. Your instruction will be driven by the chief compliance officer.

The investigation will extend until the moment in which the origin of the risk and the strategy to be applied have been identified. The Regulatory Compliance Unit will allocate the necessary human and economic resources to carry out an investigation proportional to the severity of the identified risk.

At the beginning of the internal investigation, the person in charge of the investigation will define his action plan and will undertake, if he considers it necessary, actions aimed at delving into the facts and gathering additional information to make a correct decision, objectively, based on the evidence collected. Investigative actions may include, among others:

- Require new evidence and/or evidence from the complainant to improve the investigation process
- Arrange interviews with the people involved.
- Review all the information related to the professional relationship of the people involved with Grupo Satec, always with respect to the data protection and privacy laws of the people involved.
- Forensic analysis by an independent external expert.
- Any other action that you consider necessary to continue with the investigation process, respecting the current regulations on Data Protection.

The investigation will consist of an objective analysis of the available documentation, the gathering of evidence, the collection of evidence and its analysis.

The instructor will draw up the minutes of the instruction sessions at the end of each meeting, being signed by all those present.

In any case, special care will be taken to make communications regarding the processing of personal data, both of the complainant and of the denounced person or third parties who are cited in the complaint or included in the instruction, within a maximum period of three months established in this regard by the Spanish regulations on the protection of personal data.

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Once the internal investigation is complete, the person in charge of the investigation will issue a written report with the conclusions reached. This report will be sent to the compliance director who will send it to the Regulatory Compliance Unit, which must ratify it as a collegiate body, attaching the Report on the complaint. These documents will be registered in the Complaints Management System. In the Investigation Report and conclusions, the disciplinary measures considered appropriate will be proposed.

The investigation process will last a maximum of 3 months from the day the complaint was received.

5.2.3.3. Content of the Internal Investigation Report

The Internal Investigation Report issued by the Investigator on the complaint will contain the following points:

- Technical aspects: Title, author, date, purpose, level of confidentiality (who has access to it).
- Descriptive information of the complaint: with expression of its Unique Identification Number.
- Background of the file: Facts that produced the communication, persons or departments under investigation, duration of the denounced facts, etc.
- Object of the investigation and its purpose.
- Actions, relevant facts investigated and detected, evidence and evidence analyzed.
- Determined conclusions, based on the objective and scope of the investigation.
- Proposals for disciplinary measures to be adopted in accordance with the applicable Collective Bargaining Agreement, the Disciplinary Regime included in the Satec Group Regulatory Compliance Program, labor legislation and the rest of the civil and commercial obligations that the member of the staff of Satec Group, management personnel or the Administrative Body, without prejudice to the criminal responsibilities that may arise from the commission of crimes.
- Action proposal.

5.3. Resolution of the file

In the event that the instructor was a person other than the Compliance Director, once the processing of the File has concluded, the instructor will submit it, together with a resolution proposal, to the Compliance Director who will proceed, once the Compliance Report has been analyzed. Internal Investigation, to submit a Resolution Proposal to the UCN so that it resolves what it deems appropriate and ratifies its content in a collegiate manner.

In the event that the person instructing the File is the Director of Compliance, once he/she is finished, he/she will submit it to the UCN, together with a Resolution Proposal, so that the latter resolves what it deems appropriate and ratifies its content in a collegiate manner.

In the event that the Regulatory Compliance Unit considers that the complaint is materially irrelevant, is not significant, or that it does not provide sufficient evidence, the procedure will be closed, with the consequent communication to the complainant.

In the event that the resolution issued concludes that a professional has committed an irregularity or an act contrary to the law or to the rules of conduct of the Code of Conduct, the Code of Ethics, the Regulatory Compliance Policy or any of the rules that make up At all times the Internal Regulatory System of Satec Group, the Compliance Director will notify the Human Resources Department, for the application of the appropriate disciplinary measures of whose adoption and content they will inform the UCN through the Compliance Director. In this case, the compliance director will transfer the Report on the complaint to the Administrative Body of Satec Group so that it is aware of it.

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Once the Regulatory Compliance unit receives the resolution proposal and taking into account the seriousness of the facts, it will propose to the Administrative Body the adoption of one of the following resolutions:

- 1) The agreement to report criminal acts and collaborate with the Administration of Justice or, where appropriate, initiate disciplinary proceedings in accordance with the applicable Collective Agreement and the Disciplinary Regime that is part of the Satec Group Regulatory Compliance Program.
- 2) The disciplinary measures to be adopted in accordance with the applicable Collective Agreement, with the Disciplinary Regime that forms part of the Satec Group's Regulatory Compliance Program, with labor legislation and with the rest of the civil and commercial obligations that the member of the staff of Grupo Satec, management personnel or the Administrative Body.
- 3) The implementation of the review, and remediation where appropriate, of the Satec Group Regulatory Compliance Program in order to detect and correct possible weaknesses.
- 4) Agreements related to the mitigation of the consequences and repair of the damage caused by the criminal acts.

The complainant will receive a notification with a brief explanation of the steps taken and the conclusion of the file, as well as the improvement in internal procedures derived from all of this. The confidential nature of the information and the rights of the people involved will be taken into account at all times.

In the event that the resolution issued concludes that a supplier company has committed an irregularity or an act contrary to the law or the rules of action of the Code of Conduct, the Code of Ethics or the Code of Conduct for Suppliers, the UCN will notify the whoever is the purchasing interlocutor in Satec Group for the exercise of the appropriate contractual rights, of which he will inform the UCN.

When, as a result of the file, the possible adoption of legal actions is revealed, the Unit will transfer the actions to the Legal Services Department (or the one that, in the future, performs this function) for the purposes of starting the administrative actions. or judicial pertinent in each case, about which they will have to inform the UCN.

5.3.1. Registration and filing of documentation

The compliance director will be responsible for ensuring that the documentation related to the investigation of the file, including the complaint, the communications, the investigation minutes and even the Report on the complaint, are stored in the Complaints Management System, giving, where appropriate, the pertinent instructions to third parties (when appropriate) according to the specific case.

All the documentation generated must be filed and kept by the compliance director for a maximum period of 10 years in an anonymous manner, without prejudice to the treatment that it may be subject to within the framework of the legal proceedings that have derived from the facts investigated.

The compliance director will ensure the availability of the documentation, to meet the requirements of judicial authorities and public agencies and entities that are covered by the applicable regulations.

The documents and evidence will be kept in supports that guarantee their integrity, confidentiality, and their non-manipulation.

5.3.2. Communication of false or bad faith complaints

The Satec Group Ethical Channel must be used responsibly and appropriately. The communication of false facts, with a malicious and morally dishonest attitude, supposes an infraction of the good faith that must preside over the work relations within Satec Group, being, therefore, subject to disciplinary proceedings and -if applicable- internal sanction. or criminal complaint, communications based on illegitimate, personal or contrary to good faith motives.

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In case of suspicion of the complaint, a disciplinary procedure will be opened in accordance with the current collective agreement that is applicable.

Therefore, if, after the appropriate analysis, it can be concluded that the facts denounced are manifestly false and that the complaint has been filed with a malicious attitude and bad faith: (i) the complaint will be filed, documenting the reasons that have led to filing the file, completing the investigation work; (ii) said circumstance will be reported to the HR Department so that, in coordination with the Regulatory Compliance Unit, disciplinary measures are proposed in accordance with the applicable Collective Bargaining Agreement and; (iii) The Administrative Body will be informed, in writing, of the sanction proposal, which will decide the disciplinary action to be applied to the complainant in bad faith.

5.4. Data Protection

The sending of personal information through the Ethical Channel may require, in certain cases, depending on the object of the complaint, the need to obtain the express and unequivocal consent for the processing of the personal data of the person who made the complaint, as well as the person denounced. For this purpose, the necessary mechanisms will be enabled to obtain the consent that, where appropriate, is necessary prior to the start of the proceedings, in the terms required by the legislation on the protection of personal data.

In general, the person denounced will be informed of the existence of a Complaint of Non-Compliance at the moment in which the Instructor of the procedure proceeds to the beginning of the investigation actions. However, in those cases where there is a significant risk that such notification will jeopardize the ability to effectively investigate the allegation or collect the necessary evidence, notification to the person reported may be delayed for as long as such risk exists.

The people who make a communication through the Ethical Channel must guarantee that the personal data provided is true, exact, complete and up-to-date.

The data that is subject to treatment within the framework of the investigations will be canceled as soon as they have been completed, unless the measures adopted result in administrative or judicial proceedings. Likewise, Satec Group will keep the aforementioned data duly blocked during the periods in which, from the Complaints of the professionals of Satec Group or from the actions carried out by Satec Group, responsibilities could be derived.

Users of the Ethical Channel may at any time exercise their ARCO rights, through a written communication addressed to anticorrupcion@satec.es, accompanied by a photocopy of your national identity document or identification document of a similar nature in the case of users of foreign nationality and indicating the ARCO right that you intend to exercise.

5.5. Right to privacy, honor and self-image

It is the obligation of the Regulatory Compliance Unit to ensure that all persons involved in the complaint or investigation procedures that are the subject of this Regulation ensure that they safeguard the right to privacy, honor and self-image of all persons involved, keeping secret about them.

The transgression of this obligation will be reported to the Regulatory Compliance Unit in order to initiate the corresponding disciplinary procedure.

The Regulatory Compliance Unit may adopt specific measures to safeguard this right, even partially altering this Regulation in those cases in which its strict application entails an unacceptable risk to the privacy, honor and image of the people involved.

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This Regulation will comply at all times with the current legal requirements regarding data protection and will take into special consideration the guarantees established in article 24 of Organic Law 3/2018 of December 5 on the protection of personal data and guarantee of digital rights.

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6_ Update and review

This Regulation will be reviewed and updated when appropriate, in order to adapt it to regulatory changes, as well as any changes that may arise in the business model or in the context where Satec Group operates, guaranteeing its effective implementation at all times. .

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7_ Approval, entry into force and validity

These Regulations were approved by the Administrative Body at a meeting held on 01/16/2023

The Regulations will enter into force as of their approval by the Administrative Body and their corresponding publication on the corporate intranet.

This Regulation will be applicable in the terms established from the moment of its entry into force and until its update, revision or repeal is approved.

8_ **Annex I: Conduct typified in the Spanish Penal Code attributable to legal entities, offenses provided for in other special laws, and other identified offenses that can cause economic and reputational damage to Grupo Satec, reportable through the Ethics Channel.**

8.1. **Criminal risks likely to generate criminal liability for the legal person**

1. **business corruption:** That a manager, administrator, employee or collaborator, of a legal person by himself or by an intermediary, receives, requests or accepts an unjustified benefit or advantage of any nature, for himself or for a third party, as consideration to unduly favor another in the acquisition or sale of merchandise, or in the contracting of services or in commercial relations. In the opposite sense, the promise or concession of the benefit to a third party for the acquisition or sale of products in commercial relations.
2. **Corruption in international transactions:** Offering or delivering an improper benefit or advantage to public officials to obtain favorable treatment in carrying out international economic activities.
3. **Public Corruption - Bribery:** Offer or deliver to officials, authorities, organizations and public administrations a gift or compensation, economic or of any nature, with the intention of obtaining a benefit for the legal person, whether legal or illegal.
4. **Influence peddling:** Influence equally, taking advantage of any situation derived from a personal relationship, to achieve a resolution that may generate, directly or indirectly, an economic benefit for a legal entity.
5. **Fraud to the Public Treasury:** Defrauding the Public Treasury (state, regional, regional or local) in an amount greater than 120,000 euros; evading the payment of taxes, amounts withheld or that should have been withheld or payments on account of compensation in kind, improperly obtaining refunds or enjoying tax benefits in the same way.
6. **Breach and falsity of accounting obligations established by tax law:** Seriously breaching the obligation to keep commercial accounting and accounting books and/or records. It represents a criminal type that is usually coupled with other fraudulent behaviors, since these are usually carried out through double accounting and false accounting entries.
7. **Social Security Fraud:** Evading the payment of Social Security contributions improperly obtaining refunds or taking deductions improperly.
8. **Fraud in the granting of public aid and subsidies:** Obtain subsidies or aid from the Public Administrations in an amount or for a value greater than one hundred and twenty thousand euros, falsifying the conditions required for its granting, hiding those that would have prevented it.
9. **Fraud to the General Budgets of the European Union:** Defrauding the budgets of the European Union and others administered by it, in an amount greater than 50,000 euros, avoiding the payment of amounts that must be deposited, giving the funds obtained a different application from that to which they were

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destined or improperly obtained funds falsifying the conditions required for its concession or hiding those that would have prevented it.

10. **Crimes against personal and family privacy and computer trespassing - discovery and disclosure of secrets:** Seize, use or modify, without authorization and to the detriment of a third party, private data of a personal or family nature of another that is registered in files or computer, electronic or telematic media or in any other file or public or private registry. Illegal access to a computer system to seize personal data contained therein.
11. **Seizure, dissemination or disclosure of company secret:** For its use, diffusion, disclosure, or assignment. Discovery and disclosure of company secrets: Seize by any means of data, documents, whether written or electronic, computer supports or other objects that constitute confidential information of another company, entity, etc., for its use, dissemination, disclosure, or transfer .
12. **Scams and fraud:** Scam: Deceive another, for profit, to make an act of disposition that harms himself or a third party.
13. **Computer damage:** Delete, damage, deteriorate, delete or make inaccessible, data, computer programs or electronic documents of others, without authorization and when the result produced is serious. Prevent or hinder the operation of other people's computer systems.
14. **Crimes against intellectual property:** Reproducing, plagiarizing, or publicly communicating, in whole or in part, a literary (book), artistic (painting or photograph) or scientific (specific theory, applications or computer programs) work, or its transformation, interpretation or artistic execution established in any type of support or communicated through any means, without the authorization of the owners. For example, this crime is applicable to those cases in which computer applications or programs are used without the corresponding user license.
15. **Crimes against Industrial Property:** Play, imitate, etc. a distinctive sign without the consent of the owner, so that another identical or confusing sign is obtained, to distinguish the same or similar products, services, activities or establishments.
16. **Misleading advertising:** Making offers or advertising of products or services, where false claims are made or uncertain characteristics are manifested about them, so that they can cause serious and manifest harm to consumers.
17. **Money Laundering:** Accept funds, deposits, etc. that have their origin in the commission of a crime, or carry out any other act to hide said illegal origin, or to help the person who has participated in the infraction. It can be committed recklessly if you act without due diligence, that is, it is not necessary for the perpetrator to want and know that the crime is going to be committed.
18. **Financing of terrorism:** Providing, collecting or accepting funds with the intention that they be used, or knowing that they will be used, to commit crimes related to terrorist organizations and groups or to send them to them. It can be committed recklessly, that is, it is not necessary for the perpetrator to want and know that the crime is going to be committed.
19. **Insider trading:** Use or provide any relevant information for the price of any class of financial instruments.
20. **Falsification of economic-financial information:** Falsify the economic-financial information contained in the issuance brochures of any financial instruments or the information that the organization must publish or disseminate in accordance with the stock market legislation.
21. **Manipulation and alteration of prices and quotations in the markets:** Attempting to alter the prices that would result from the free competition of products, merchandise, securities or financial instruments,

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services or any other movable or immovable things that are the object of contracting, using violence, threats or deception. Disseminate news or rumors about people or companies, knowing that they are false, in order to alter or preserve the listing price of a security or financial instrument.

22. **False means of payment (credit cards, debit cards or traveler's checks):** Altering, copying, reproducing or in any other way forging credit or debit cards or traveler's checks.
23. **Execution frustration:** Carry out any act of patrimonial disposition or generator of obligations that hinders or prevents an embargo or an amount claim procedure from being carried out. Conceal assets in a judicial or administrative procedure of execution. Use without authorization from the depositary of assets seized by the authority.
24. **Punishable insolvencies:** In the event that the company is in bankruptcy, this crime would occur when an act of disposition of assets is carried out to unduly reduce the assets that guarantee compliance with the obligations or make it difficult or impossible for the creditor to know the true economic situation of the debtor.
25. **Crime against public health – trade related:** Offer on the market products that are harmful to health, and/or that do not meet the expiration or composition requirements established by laws or regulations. Also elaborate substances harmful to health, dispatch them, supply them or trade them.
26. **Crimes against natural resources and the environment:** Directly or indirectly cause or carry out emissions, discharges, radiations, extractions, excavations, grounding, noise, vibrations, injections or deposits, in the atmosphere, soil, subsoil or terrestrial, underground or maritime waters; Establish deposits or dumps for waste or solid or liquid residues that are toxic or dangerous and may seriously harm the balance of natural systems or the health of people.
27. **Against land use planning and urbanism:** Execution by developers, builders or technical directors of unauthorized urbanization, construction or building works on land intended for roads, green areas, public domain assets or places that have legally or administratively recognized their scenic, ecological, artistic value, historical or cultural, or for the same reasons have been considered special protection, or on undeveloped land.
28. **Against the rights of foreign citizens – illegal trafficking or clandestine immigration of people:** Promote, favor or facilitate illegal trafficking or clandestine immigration.
29. **Illegal financing of political parties:** Deliver donations or contributions to a political party, federation, coalition or group of voters illegally.
30. **Market manipulation of raw materials or essential products:** Withdraw raw materials or essential products from the market with the intention of depleting a sector of the market, forcing a change in prices, or seriously harming consumers.
31. **Fraudulent invoicing of higher amounts whose cost or price is measured by automatic devices:** Billing higher amounts for products or services whose cost or price is measured by automatic devices, by altering or manipulating them, to the detriment of the consumer.
32. **Counterfeiting of coins and stamped effects:** Altering currency or manufacturing counterfeit currency, introducing into the country or exporting counterfeit or counterfeit currency, transporting, dispensing or distributing counterfeit or counterfeit currency with knowledge of its counterfeitness; possess, receive or obtain counterfeit currency for issuance or distribution or circulation; dispensing or distributing counterfeit currency after having received it in good faith after knowing its counterfeit.

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33. **Illegal facilitation of access to sound or television broadcasting services (usurpation of broadcast rights and provision of multimedia services):** Without the consent of the service provider and for commercial purposes, facilitate intelligible access to a sound or television broadcasting service, to interactive services provided remotely by electronic means, or provide conditional access to them, considered as an independent service, through (i) the manufacture, import, distribution, provision by electronic means, sale, rental, or possession of any equipment or computer program, not authorized in another Member State of the European Union, designed or adapted to make such access possible (ii) The installation, maintenance or replacement of the equipment or computer programs mentioned in point (i). Alter or duplicate, for profit, the identification number of telecommunications equipment, or sell equipment that has suffered fraudulent alteration. Use equipment or programs that allow unauthorized access to conditional access services or telecommunication equipment.
34. **Smuggling:** Import or export illegal trade merchandise irregularly, provided that the value of the goods, merchandise, goods or effects is equal to or greater than 150,000 euros.
35. **Obtaining or illegal trafficking of human organs or their transplantation:** Promote, favour, facilitate or publicize the illegal obtaining of other people's human organs or their transplantation, whether said main or non-main organs.
36. **Caused by explosives or manipulation of toxic, corrosive and other substances - contravention of safety regulations regarding explosives and other agents:** Violating the safety standards established in the manufacture, handling, transport, possession or sale of explosives, flammable or corrosive, toxic and asphyxiant substances, endangering the life, physical integrity or health of people or the environment.
37. **Related to nuclear energy and ionizing radiation:** Discharge, emit or introduce into the air, soil or water, materials or ionizing radiation; or expose said radiation by any other means, endangering the life, integrity, health or property of people, or the quality of the air, soil or water or animals or plants.
38. **Against public health - Drug trafficking (cultivation, production and trafficking of toxic drugs, narcotics or psychotropic substances):** Execute acts of cultivation, elaboration or trafficking, or in any other way promote, favor or facilitate the illegal consumption of toxic drugs, narcotics or psychotropic substances, or possess them for those purposes.
39. **Human trafficking:** Recruit, transport, transfer, shelter or receive people (national or foreign) for the imposition of forced labor or services, sexual exploitation, exploitation to carry out criminal activities, organ removal, or forced marriage celebration.
40. **Related to prostitution and sexual exploitation and corruption of minors:** Using violence, intimidation or deceit, or abusing a situation of superiority or need or vulnerability of the victim, to determine a person of legal age to practice or remain in prostitution. Induce, promote, favor or facilitate the prostitution of a minor or a person with a disability in need of special protection, or profit from it, or otherwise exploit a minor or a person with a disability.
41. **Against fundamental rights and public liberties – promotion or incitement to hatred, hostility, discrimination or violence / injury to the dignity of people:** Encouraging, promoting or inciting, publicly, directly or indirectly, hatred, hostility, discrimination or violence against a group, a part of it or against a specific person by reason of their belonging to it, for racist, anti-Semitic or other reasons related to the ideology, religion or beliefs, family situation, the belonging of its members to an ethnic group, race or nation, their national origin, their sex, orientation or sexual identity, for reasons of gender, illness or disability. Produce, elaborate, possess, with the purpose of distributing, facilitating access to third parties, distributing, disseminating or selling writings or any other class of material or supports that, due to their content, are suitable as indicated in the previous paragraph. Deny seriously trivializing or publicly glorifying the crimes of genocide, crimes against humanity or against persons and property protected in case of

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armed conflict, or glorify its perpetrators, when they have been committed against a group or a part of it, or against a specific person by reason of their belonging to it, for reasons racist, anti-Semitic or other references to ideology, religion or beliefs, the family situation or the belonging of its members to an ethnic group, race or nation, their national origin, their sex, orientation or sexual identity, for reasons of gender, illness or disability, when in this way a climate of violence, hostility, hatred or discrimination against them is promoted or favored. Injuring the dignity of people through actions that entail humiliation, contempt or discredit of any of the groups referred to in the previous section, or of a part of them,

- 42. **Embezzlement of public funds:** The damage caused to public resources or to the public treasury is punished through unfair administration of the same, exceeding the exercise of the powers to administer it, or through the misappropriation of resources received by any title that produces the obligation to deliver them. or return them, or deny having received them.
- 43. **Crimes of terrorism:** (i) Promote, constitute, organize or direct, actively participate in or form part of a terrorist organization or group (ii) Computer crimes typified in articles 197 bis and 197 ter and 264 to 264 quater when the acts are committed with any of the purposes indicated above (iii) Possession of items for the commission of the crime of terrorism for the indicated purposes (iv) Receive training or indoctrination (v) Collaboration, recruitment, information and surveillance (vi) Glorification of terrorism and humiliation of victims of terrorism (vii) Dissemination of a terrorist message.

8.2. Criminal risks likely to generate accessory consequences art 129 Spanish Penal Code

- 44. **Against workers' rights:** Putting the life, health and safety of workers in serious danger due to the infringement of occupational risk prevention regulations. This crime can be committed recklessly. Using deceit or abusing a situation of need to impose labor or Social Security conditions on workers that harm, suppress or restrict their rights. Impose inadequate working conditions or conditions contrary to occupational health and safety; treat workers in conditions of inequality and discrimination; impede or limit the right to freedom of association.
- 45. **Alteration of prices in contests and public auctions:** Request gifts or promises not to take part in a contest or public auction; try to ward off bidders by means of threats, gifts, promises or any other artifice; agree among themselves in order to alter the auction price, go bankrupt or fraudulently abandon the auction having obtained the adjudication.
- 46. **Corporate crime - Preventing the actions of inspection bodies:** Deny or impede the actions of inspecting or supervisory persons, bodies or entities, being a de facto or de jure administrator of any company constituted or being formed, subject to or acting in markets subject to administrative supervision.
- 47. **Related to genetic manipulation:** Manipulating human genes by altering the genotype with a purpose other than the elimination or reduction of defects or serious diseases. Use genetic engineering to produce biological weapons or exterminators of the human species. Fertilizing human eggs for any purpose other than human procreation, as well as practicing assisted reproduction on a woman without her consent.
- 48. **Against fundamental rights and public liberties - illicit association:** Founding illegal associations: whose purpose is to commit a crime or, after being constituted, promote its commission; even having a lawful purpose as their object, use violent means or personality alteration or control to achieve it; paramilitary organizations; those that encourage, promote or incite directly or indirectly hatred, hostility, discrimination or violence against persons, groups or associations due to their ideology, religion or beliefs, the belonging of their members or any of them to an ethnic group, race or nation, their sex, sexual orientation, family situation, illness or disability.

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49. **Related to criminal organizations and groups:** Promote, constitute, organize, coordinate or direct, finance or integrate a criminal organization or terrorist group.

8.3. Other selected crimes that can cause financial and reputational damage to Grupo Satec

50. **Against moral integrity / workplace harassment:** (i) Inflicting degrading treatment on another person, seriously undermining their moral integrity (ii) Repeatedly carrying out hostile or humiliating acts against another that, without amounting to degrading treatment, entails serious harassment against the victim, within the scope of any labor or official relationship and taking advantage of their relationship of superiority.
51. **Corporate crimes:** (i) falsehoods in company documents (ii) imposition of abusive agreements by prevailing majority situation (iii) imposition or use of a harmful agreement adopted by a fictitious majority (iv) hindering the exercise of the rights of partners: (i) Falsifying, by de facto or legal administrators, the annual accounts or other documents that must reflect the legal or economic situation of the entity, in a suitable way to cause economic damage to it, to any of its partners, or to a third party. Aggravation in the event that economic damage is caused. (ii) Impose abusive agreements, for their own profit or that of others, to the detriment of the other partners, and without reporting benefits to it, taking advantage of their majority position in the Shareholders' Meeting or the administrative body. (iii) Imposing or taking advantage, for himself or for a third party, to the detriment of the company or any of its partners, of a detrimental agreement adopted by a fictitious majority, obtained by abuse of a blank signature, by improper attribution of the right to vote to those who legally lack it, due to the illegal denial of the exercise of this right to those who have it recognized by law, or by any other similar means or procedure. (iv) On the part of the administrators, in fact or in law, deny or prevent, without legal cause, a partner from exercising the rights of information, participation in the management or control of the company's activity, or preferential subscription of shares recognized by law. for himself or for a third party, to the detriment of the company or one of its partners, of a detrimental agreement adopted by a fictitious majority, obtained by abuse of a blank signature, by improper attribution of the right to vote to those who legally lack it , due to the illegal denial of the exercise of this right to those who have it recognized by Law, or by any other similar means or procedure. (iv) On the part of the administrators, in fact or in law, deny or prevent, without legal cause, a partner from exercising the rights of information, participation in the management or control of the company's activity, or preferential subscription of shares recognized by law. for himself or for a third party, to the detriment of the company or one of its partners, of a detrimental agreement adopted by a fictitious majority, obtained by abuse of a blank signature, by improper attribution of the right to vote to those who legally lack it , due to the illegal denial of the exercise of this right to those who have it recognized by Law, or by any other similar means or procedure. (iv) On the part of the administrators, in fact or in law, deny or prevent, without legal cause, a partner from exercising the rights of information, participation in the management or control of the company's activity, or preferential subscription of shares recognized by law. obtained due to abuse of a blank signature, due to improper attribution of the right to vote to those who legally lack it, due to the illegal denial of the exercise of this right to those who have it recognized by law, or by any other similar means or procedure. (iv) On the part of the administrators, in fact or in law, deny or prevent, without legal cause, a partner from exercising the rights of information, participation in the management or control of the company's activity, or preferential subscription of shares recognized by law. obtained due to abuse of a blank signature, due to improper attribution of the right to vote to those who legally lack it, due to the illegal denial of the exercise of this right to those who have it recognized by law, or by any other similar means or procedure. (iv) On the part of the administrators, in fact or in law, deny or prevent, without legal cause, a partner from exercising the rights of information, participation in the management or control of the company's activity, or preferential subscription of shares recognized by law.

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52. **Unfair administration:** Infringing the powers to administer another's assets, emanating from the law, entrusted by the authority or assumed through a legal transaction, exceeding the exercise of the same and, in this way, causing damage to the managed assets.
53. **Misappropriation:**(i) To the detriment of another, appropriation, for themselves or for a third party, of money, effects, securities or any other movable thing, which they had received in deposit, commission, or custody, or which had been entrusted to them by virtue of any another title that produces the obligation to deliver or return them, or deny having received them (ii) Appropriation of another's movable property, outside of the aforementioned cases; in the case of things of artistic, historical, cultural or scientific value, aggravated penalty.
54. **Crimes of documentary falsification:** (i) Falsification of a public, official or commercial document committed by an individual (ii) Trafficking in false identity documents (iii) Use of false identity documents (iv) Use of false public, official or commercial documents (v) Use of dispatches transmitted by false telecommunication services (vi) Falsification of private documents (vii) Use of false private documents, in court, or to harm another (viii) Falsification of certification by private individual (ix) Use of false certification (x) Traffic false certification.
55. **Against fundamental rights and public liberties – denial of services for reasons of ideology, religion, beliefs, ethnicity, race, nation, sex, sexual orientation, family situation, gender, illness or disability:** Denying a person, in the exercise of professional or business activities, a benefit to which they are entitled by reason of their ideology, religion or beliefs, their belonging to an ethnic group, race or nation, their sex, sexual orientation, situation family, for reasons of gender, illness or disability

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9_ Annex II: Database model

Model of the Complaints Management System database													
Demand No.	Date of complaint	Object	Complainant person	Reported Person	Affected company	Date UCN report preliminary review complaint	Initiation of the file - Procedure						
							Initiation of the file	Complaint report	Investigation report	Resolution	Communication to complainant	Communication to reported person	Cancellation date

10_ Annex III: Prohibited Forms of Retaliation

Complainants who in good faith report the alleged commission of conduct included in the scope of the Ethical Channel, with reasonable evidence to support it, will be protected against any type of retaliation, discrimination and penalization or any type of negative consequence for having made a communication of allegedly illegal action due to the complaints made.

The prohibition of retaliation covers all forms of retaliation, including threats of retaliation and attempts to retaliate, in particular, in the form of:

- i. suspension, dismissal, dismissal or equivalent measures;
- ii. demotion or denial of promotions;
- iii. change of job, change of location of the workplace, reduction in salary or change in work hours;
- iv. denial of training;
- v. negative evaluation or references regarding your work results;
- vi. imposition of any disciplinary measure, reprimand or other sanction, including financial sanctions;
- vii. coercion, intimidation, harassment or ostracism;
- viii. discrimination, or unfavorable or unfair treatment;
- ix. non-conversion of a temporary employment contract into an indefinite one, in the event that the worker had legitimate expectations that he would be offered an indefinite job;
- x. non-renewal or early termination of a temporary employment contract;
- xi. damage, including to your reputation, especially on social media, or financial loss, including loss of business and income;
- xii. blacklisting on the basis of a sectoral agreement, informal or formal, which may mean that the person will not find employment in that sector in the future;
- xiii. early termination or cancellation of contracts for goods or services;
- xiv. cancellation of a license or permit;
- xv. etc

Note: The use of the Ethical Channel obliges us to remember that the prohibition of reprisals provided for will not prevent and may lead to criminal or civil liability and/or appropriate disciplinary measures, under the terms contemplated in the current legislation and the disciplinary regime of Satec Group when the internal investigation determines that the communication is false and that the person who made it did so with knowledge of its falsehood or with reckless disregard for the truth, likewise declining the confidentiality requirements.