



Regulations for the Use of the Ethical Channel

Regulatory 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 Grupo SATEC, that body is the Regulatory Compliance Unit.

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

Generally, workers are the first to notice an irregularity within the company they work for. 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 may also fear retaliation and, in such circumstances, may decide that it is easier to ignore conduct they consider irregular than to report what may be only a suspicion of wrongful action.

The objective of this regulation is to raise awareness among the entire staff and/or third parties so that, in the event of certainty or well-founded suspicion that illegal conduct is being committed within Grupo SATEC, they forward said communication so that it can be investigated. with full guarantee of confidentiality and not to be persecuted, discriminated against, or suffer any other type of retaliation.

Thus, this Ethical Channel reaffirms the commitment acquired by Grupo SATEC that any illicit activity that is reported will be treated confidentially and will be rigorously investigated, adopting the measures that, in accordance with internal and external regulations, are appropriate. The Ethical 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 Grupo SATEC workers to act responsibly, to maintain the ethical principles and values of Grupo SATEC, and to proceed honestly in the face of possible commission of an illegal act that could harm Grupo SATEC.

Consequently, the approval of this Regulation for the Use of the Ethical Channel and its implementation in Grupo SATEC aims to constitute an effective mechanism, so that, with the collaboration of all affected people, irregularities or non-compliance that may put them at risk can be detected. to Grupo SATEC, 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 Grupo SATEC's departments 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 the scope of this Regulation of Use of the Ethical Channel to be known:

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- **Ethical Channel:** An Ethical Channel or Complaints Channel is the confidential channel through which workers, suppliers, collaborators and other third parties who have a relationship with the organization can report suspicions of illegal conduct or conduct contrary to current legislation, the Code of Ethics, the Code of Conduct, or the organization's internal standards, procedures, and policies.
- **Complaint:** Communication made by an identified or anonymous person regarding a fact that they consider shows signs of constituting a criminal offense or prohibited conduct.
- **Director of Regulatory Compliance:** Person who presides over the Regulatory Compliance Unit, who has the responsibility of planning, promoting, and directing the action of the Regulatory Compliance Unit.
- **Interest groups:** any person or Organization that may affect, be affected, or be perceived as affected by a decision or activity of Grupo SATEC.
- **Regulatory Compliance Policy:** document that establishes as one of the strategic objectives of Grupo SATEC not to tolerate within it any conduct that may 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 crime prevention, whose objective is the prevention, detection, and management of criminal risks through their integration into business processes, as well as measurement for 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 Grupo SATEC.
- **Regulatory Compliance Unit:** Grupo SATEC's 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 regulations (article 31 bis of the Spanish Penal Code) regarding the supervision of the Regulatory Compliance System.

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, standards, or internal controls of Grupo SATEC.

2.2. Applicable legislation

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

3_ Basic principles, objectives and scope of application

3.1. Basic principles

The principles that govern the operation and management of Grupo SATEC's Ethical Channel are the following:

- **Transparency and Accessibility:** The Grupo SATEC Ethical Channel will be publicly known through the Grupo SATEC corporate website.
- **Confidentiality:** Unequivocal commitment, throughout the entire process, to guarantee confidentiality regarding the identity of the people who use the Ethical Channel and 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:** Communications made through the Grupo SATEC's Ethical Channel will be carried out with honesty, with conviction regarding the truth or accuracy of its object. The communications will be considered true, complete, and accurate, even if it is subsequently verified that their content was misleading.
- **Objectivity and Impartiality:** All communications made and received by Grupo SATEC, through its Ethical Channel, will be treated and managed under the same criteria, regardless of who makes them and who they relate to, without establishing any difference or privilege in response to the circumstances that arise. appear in their persons and in their situation in the hierarchical and functional organization chart of Grupo SATEC.
- **Prohibition of Retaliation:** Grupo SATEC will take the necessary measures to protect those members of Grupo SATEC or third parties who, through the Ethical Channel, make communications in good faith and based on reasonable indications.
- **Proof of the Complaint:** the person reported will be aware of the existence of the complaint or complaint that may have been filed against them and will have mechanisms to defend themselves.
- **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 this Regulation.
- **Disciplinary Processes:** Grupo SATEC assumes the commitment to carry out disciplinary, sanctioning and judicial processes, as appropriate, until their resolution, with the objective of proportionally reproaching conduct contrary to the law or regulations and internal procedures of Grupo SATEC.
- **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 Grupo SATEC in terms of Regulatory Compliance and with the existence of security gaps 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.

3.2. Goals

Among the main objectives of the Ethical Channel, the following stand out:

- Favor and promote an ethical and transparent culture within Grupo SATEC.
- Prevent and detect in advance possible irregularities or conduct contrary to the law or internal regulations of Grupo SATEC.
- Combat the commission of irregularities or crimes in the following areas:
 - Competition, Market and Contracting
 - Public procurement and Relations with AAPP
 - Financial and Public Treasury
 - Corporation 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
 - Public/Occupational Health and Safety
 - Others
- Demonstrate the effectiveness of the Regulatory Compliance Program and its controls.
- Make appropriate use of the Grupo SATEC's disciplinary regime and punish those who commit irregularities or illicit conduct within it.
- Collaborate with the judicial investigation if a criminal procedure occurs regarding Grupo SATEC.
- Mitigate or exempt the criminal liability of Grupo SATEC, if a crime has been committed by one of its members.
- Protect whistleblowers from any form of retaliation against them, so that more people decide to take the step and report any irregularities or behavior that may occur against the ethics and internal regulations of Grupo SATEC.

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 regulation and that are communicated to Grupo SATEC by any worker or by any other person who has

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

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. To this end, communications referring to issues of a purely labor nature and/or human resources management of Grupo SATEC, as well as commercial issues that do not reasonably affect the relationship, are outside the scope of application of the Ethical Channel. commercial or professional between Grupo SATEC and its clients, suppliers or third parties with whom it maintains a direct relationship. These issues must be channeled through other ordinary Grupo SATEC channels, such as the Human Resources Department, Purchasing Department, etc.

4_ General rules

4.1. Means to carry out communication

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

Communications can be sent in writing through the form available on our website: <https://satecgroup.ethic-channel.com/home>, or by postal mail (attention: Compliance Unit, Avenida de Europa 34-A, 28023 Madrid). Even so, if news of the possible infringement arrives through other means, Grupo SATEC will also act following the provisions of this Regulation.

Alternatively, communications of information, complaints, doubts, queries or alerts of possible risks of ethical and regulatory non-compliance (hereinafter they will also be defined as a whole as “communications”) may be sent, always acting in good faith, through any of the existing communication channels in Grupo SATEC: from the report to the hierarchical superior, written communication to the HR management, communication through the form available on our website: <https://satecgroup.ethic-channel.com/home>, or written or verbal communication to any of the members of the Regulatory Compliance Unit. Anyone who receives this type of communication must immediately inform the compliance director.

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

When a person requests an in-person meeting for the purpose of reporting, Grupo SATEC's Regulatory Compliance Unit will require the complainant's consent to record the meeting completely and accurately in a durable or stable format. Specifically, the meeting may be documented either through a recording of the conversation or through detailed minutes.

By exception, when the conduct 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 Grupo SATEC.

Likewise, whenever it is considered convenient or the local regulations of one of the countries in which some of Grupo SATEC's companies operate require it, other special means of contact will be enabled and will be appropriately disseminated at the appropriate time.

4.2. Competent Body-Recipient of Communications

Grupo SATEC's 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 Grupo SATEC or to the director of regulatory compliance so that he, in turn, can inform the Regulatory Compliance Unit.

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Likewise, for the development of the different functions linked to the management of Grupo SATEC communications, the Regulatory Compliance Unit may count on the assistance or help of people linked to other Grupo SATEC Departments who, considering the specific circumstances of the case, so they advise it as necessary.

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 who represents her, as President and her highest representative.
- Isaac Gil Rabadán and María M. Martínez Suárez, members

Likewise, the Regulatory Compliance Unit, depending on the need, may require the collaboration of other Satec Group professionals and/or external advisory 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 that are included in their objective scope:

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

Additionally, from Grupo SATEC, through its corporate website: www.satec.es, all its interest groups 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 its Use.

Without prejudice to the persons 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 is included in its objective scope.

Any action aimed at preventing a member of staff from making a communication through the Ethical Channel will be sanctioned 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

During the life cycle of the complaint, Grupo SATEC will guarantee the complainant the following rights:

- a) **Right to protection during the investigation.** Grupo SATEC will provide due protection to all people who make a report in accordance with the guidelines of this Regulation. If the complainant makes the content of the complaint public, he or she will only be able to benefit from the protection measures if he or she first reported it 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 clear 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 is a risk of retaliation or there is a low

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probability that the complaint will be treated effectively due to the specific circumstances of the case, such as the concealment or destruction of evidence or the authority acting in connivance with the author of the complaint. violation or is involved in it.

- b) **Prohibition of retaliation:** In no case will retaliation be taken against the complainant, even if the result of the subsequent investigations verifies that there has been no breach of the applicable regulations, if he or she has 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 analyzed, whether it is considered appropriate to be investigated. On the other hand, once the investigation is completed, the complainant must be informed about the planned follow-up measures, for example, 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 against the person reported.
- d) **Right to choose:** The complainant may choose the channel of the complaint that he considers most appropriate and may go to external channels (competent authorities), without being able to force the complainant to use a specific channel, especially considering that the person reported 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, cannot be requested data that is not strictly necessary to process the complaint and, subsequently, data that is not strictly necessary for the investigation cannot be requested or kept.

The information provided by the complainant may not be used for purposes other than investigation. If the complaint made contains information on industrial or commercial secrets or other information that could affect the commercial, economic, strategic or security interests of Grupo SATEC or of third parties involved, this information must be used for what is strictly necessary in the complaint investigation process and cannot be revealed or shared for purposes other than these.

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

The personal data processed because of the submission of a complaint through the Grupo SATEC's Ethical Channel will be treated in accordance with the General Regulation on the Protection of Personal Data, Regulation (EU) 2016/679, and Organic Law 3/2018, of December 5, on 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 complaint or was collected accidentally will be deleted immediately.

- f) **Right to anonymity:** the complainant who files a complaint through the Ethical Channel may maintain anonymity regarding his or her identity, guaranteeing this during the process, and it is optional for the complainant to include data that allows his or her identification through the enabled complaint form.
- g) **Right to confidentiality:** The identity of the reporting person will be confidential and cannot be revealed without their express consent to any person who is not competent personnel to receive and manage the complaints, with the exceptions established by EU law or Spanish regulations in the context of investigations carried out by the authorities or during judicial processes.
- h) **Right to receive a response within a reasonable time:** the complainant will receive an acknowledgment of receipt of his or her complaint within a maximum period of seven days from its receipt by Grupo SATEC,

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unless the complainant expressly requests otherwise or if the body in charge of the investigation considers that said accusation may compromise the protection of the identity of the complainant.

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

- i) **Right to data deletion:** After three months 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 if 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 people who are subject to the authority and control of Grupo SATEC, Members of the Organization (administrators, legal representatives, attorneys, management teams, staff, staff of subsidiaries, etc.) or Business Partners (collaborators, agents, subcontractors, etc.), who have committed any irregularity or about whom there is suspicion of commission of potentially irregular or allegedly illegal conduct, as provided for in the objective scope detailed below.

4.4.1. Rights of the people reported in the life cycle of the report made through the Ethical Channel

During the life cycle of the complaint, Grupo SATEC will guarantee the person reported the following rights:

- a) **Right to protection during the investigation:** Grupo SATEC will provide the reported person with the complete guarantee of their rights as any worker, with no sanctioning or legal measures being applicable, where appropriate, until the veracity of the reported facts is verified, the respective evidence is collected, and concludes the occurrence of a criminal act or one contrary to the principles and values of Grupo SATEC.
- b) **Right to receive information:** the person reported must be informed of the investigation process that is being carried out so that, when faced with the accusation of said conduct, they can exercise their right of 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 person reported may be delayed while said risk exists. The objective is to avoid the destruction or alteration of evidence by the person reported.

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

The information provided to the reported person must be done in terms that protect the confidentiality of the reporting person, and the identity of the reporting person cannot be revealed without their express consent to any person who is not competent personnel to receive and manage the 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 judicial proceedings.

- d) **Right to a transparent investigation:** The person reported 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, conduct or non-compliance can be reported through the Ethics Channel?

- Conduct classified in the Penal Code and the crimes provided for in other special laws detailed in Annex I, which always apply to Grupo SATEC.
- All non-compliance or conduct contrary to the principles, values and standards of conduct established in the Regulatory Compliance Policy, in the Code of Ethics, in the Code of Conduct and, in general, in Grupo SATEC's Regulatory Compliance Program.
- And, in general, any situations or events that require the attention of the Grupo SATEC's Regulatory Compliance Unit.

The information that must be communicated may include reasonable suspicions about real or potential infractions that have occurred or that could very likely occur in Grupo SATEC, and about attempts to conceal such infractions.

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 Grupo SATEC activities that may raise fear of non-compliance.

4.6. Procedure guarantees

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

- a) **Contradiction:** It is guaranteed that the person or group subject to 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, always ensuring the fundamental rights of those people involved in potential breaches.
- c) **Completeness:** The information received about potential non-compliance 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 Grupo SATEC. For these purposes, it will keep a record of its meetings, decisions, and actions through the Complaint Management System (hereinafter, CMS).

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

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

5.1. Guarantees and means of protection

To facilitate the effective and responsible use of the Ethical Channel, Grupo SATEC takes the following measures and guarantees:

- a) All members of Grupo SATEC are clearly informed of the obligation to inform 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 Grupo SATEC collaborating staff.
- b) All members of Grupo SATEC are warned that, if they abuse, use indiscreetly and/or in bad faith the communication channels, they are exposed to possible disciplinary and legal sanctions. In this sense, complaints whose falsehood is confirmed will be treated as a serious infraction.
- c) All members of Grupo SATEC are informed of the obligation to collaborate with the possible investigation that may have to be carried out to clarify the facts linked to alleged infringements.
- d) It is guaranteed that people who use the existing communication channels and the Ethical Channel to communicate, report, observe or warn about a risk of non-compliance will not suffer retaliation from Grupo SATEC for the mere fact of having reported, as long as they act in good faith. faith and/or have reasonable grounds to believe that the information about reported violations is true at the time of the report.
- e) It is guaranteed that the necessary measures will be adopted to safeguard the rights of Grupo SATEC members 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 reporting process in a work context.
- g) Users of the communication channels are guaranteed that their data will be treated in accordance with current legislation, maintaining the confidentiality of the complainant, so that they are assured 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, if 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 identity, sending

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them a written explanation of the reasons for the disclosure of the data, unless said information could compromise the investigation or judicial procedure.

- h) No personal data is collected whose relevance is not necessary to process a specific complaint. If this data has been collected accidentally, its immediate deletion is guaranteed.
- a) Considering 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 Grupo SATEC, as well as the guarantees regarding data protection.

In this sense, it is of special interest to also pay attention to the provisions of Grupo SATEC's Privacy Policy.

5.2. Complaint management: general procedure

The Regulatory Compliance Unit, 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, with the purpose of verifying the veracity of the communications, the correct obtaining of evidence and guaranteeing the rights of the complainant and the person reported. 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 reported facts and the collection of evidence that provides validity to the reported facts.
- **Conclusions Phase:** This phase includes the analysis of the evidence, evidence provided and the subsequent writing of the report, with possible proposals for sanctioning measures to the Administrative Body.

5.2.1. Complaint requirements

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 a 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 number) 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. To obtain the best information, it is recommended that, to the extent possible, the complaint describes what the potentially irregular conduct consists of with a detailed description of the events reported, where they occurred, and the possible people involved or responsible (reported). 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 Grupo SATEC's work processes and whether or not it has an economic impact, and an approximate quantification (in euros).
- Approximate date or period of the reported risk, event, conduct, irregularity, or non-compliance (required)
- Where applicable, provision of supporting documentation on which the complaint is based or evidence of the facts of the complaint that you have available.

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In any case, the communication must be as descriptive, concrete, 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. If several people are aware of the same fact or circumstance that must be communicated to Grupo Satec, each of them must do so individually through the Ethical Channel.

5.2.2. Instruction procedure

Once a Report of Non-Compliance is 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 which will acknowledge receipt of the complaint submitted, will provide the appropriate legal notices and warnings regarding the protection of personal data and will indicate the deadline provided by regulation for the RCU to decide on its admission for processing.

The Compliance Director will carry out a preliminary analysis of the content and present to the RCU an informed proposal on whether or not to admit the Non-Compliance Report for processing and on whether or not to appoint an Instructor (internal and/or external to Grupo SATEC) other than the Director of Compliance for adequate instruction, internal investigation and resolution of the File.

If the complaint is not considered relevant or is inadmissible or is not related to the purposes of Grupo SATEC's Regulatory Compliance Program, the compliance director will send the complainant a communication indicating the resolution.

If it is considered appropriate to redirect the complaint to other instances or departments of Grupo SATEC, a communication in this regard will be sent to the complainant to inform them of the suggested destination of their communication. The Grupo SATEC entity or department 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 Grupo SATEC or any of its members arises that violates or may have violated any of the precepts of the Code of Ethics, the Code of Conduct or the Regulatory Compliance Policy, 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, of 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 begin, a communication will be sent informing the complainant about the acceptance of the communication or complaint and requesting additional information as appropriate. After said communication, once the requested information has been collected, a communication will be sent to the complainant notifying him or her of the initiation of the file and the beginning 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 report is received, as soon as the information relating to the reported persons no longer jeopardizes the follow-up of the report, the reported person or persons will be informed that the Regulatory Compliance Unit has received a report. The identity of the person making the complaint will not be made public, if this is legally admissible.

If the complainant provides data from a third party other than the person reported (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 archiving the file or initiating it, ensuring that said document is registered in the Complaint Management System.

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The compliance director will request, when deemed appropriate, the Human Resources management to take the appropriate measures to prevent and avoid possible retaliation 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:

- If the complainant has provided his or her 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 postal address of the complainant is not available but there is an email address, 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 RCU will designate the instructor in charge of carrying out the investigation and processing the file and may also entrust this task to an external investigator. If the complaint is directed against or affects any member of the Unit, they 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 particularly the conduct reported, with respect to the rights of the affected persons. For these purposes, she will hold a hearing for all affected persons and witnesses and will carry out whatever procedures she deems necessary. All Grupo SATEC professionals are obliged to collaborate loyally in the investigation and maintain secrecy about its content. The intervention of witnesses and affected people will be strictly confidential.

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

In every investigation, the rights to privacy, defense, and the presumption of innocence of the people investigated will be guaranteed and all necessary measures will be taken to avoid any type of retaliation against the complainant. Grupo SATEC also undertakes not to adopt any form of retaliation, direct or indirect, against professionals who have reported irregular actions that may be investigated by the RCU, unless they have acted in bad faith.

The hearing process (which will be held within three months following receipt of the Report of Non-Compliance) will include, at a minimum, whenever possible, a private interview with the person allegedly responsible for the reported conduct in which, within the respect for 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 complete version of the facts, you will be able to provide the relevant means of proof and the investigations will be carried out. appropriate questions depending on the circumstances of the case and the facts reported. Likewise, all affected parties will be informed about the processing of their personal data, as well as complying with any other duty required by legislation on the protection of personal data. The interviews will be recorded or detailed minutes will be drawn up.

The RCU and the Instructors (through the RCU) may seek, at any time during the procedure, the advice and collaboration of the Corporate Management of Grupo SATEC to determine the consequences and form of action with respect to any Complaint of Breach.

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

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as the File Investigator) for the purposes of the Director of Compliance, a Proposed Resolution is presented to the RCU in order to determine the consequences and form of action with respect to any complaint.

The maximum period 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 seven-day period 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 the management and investigation of the same, 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, 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.

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

5.2.3.2. Internal investigations

When the Regulatory Compliance Unit understands 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 compliance director.

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 assign the necessary human and financial 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 deemed necessary, actions aimed at delving deeper into the facts and gathering additional information to make a correct decision, objectively, based on the evidence collected. Research actions may include, among others:

- Require new evidence and/or tests from the complainant to improve the investigation process.
- Arrange interviews with the people involved.
- Review all 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 current Data Protection regulations.

The investigation will consist of an objective analysis of the available documentation, obtaining evidence, collecting evidence, and analyzing it.

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

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

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Once the internal investigation is completed, 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 forward 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. The disciplinary measures considered appropriate will be proposed in the Investigation Report and conclusions.

The research 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: Events that produced the communication, people, or departments subject to the investigation, duration of the reported events, etc.
- Object of the investigation and its purpose.
- Actions, relevant facts investigated and detected, evidence and tests analyzed.
- Determined conclusions, based on the objective and scope of the research.
- Proposals for sanctioning measures to be adopted in accordance with the applicable Collective Agreement, the Disciplinary Regime included in Grupo SATEC's Regulatory Compliance Program, labor legislation and the rest of the civil and commercial obligations that the member of the staff has contracted. Grupo SATEC, management personnel or the Administrative Body, without prejudice to criminal responsibilities that may arise from the commission of crimes.
- Action proposal.

5.3. Resolution of the file

If the instructing person had been a person other than the Compliance Director, once the processing of the File has been completed, the instructing person will submit it, together with a proposed resolution, to the Compliance Director who will proceed, once the Compliance Report has been analyzed. Internal Investigation, to submit a Proposed Resolution to the RCU so that it can resolve what it deems appropriate and ratify its content in a collegial manner.

If the person in charge of the File is the Director of Compliance, once it is concluded, he will submit it to the RCU, along with a Proposed Resolution, so that it can resolve what it deems appropriate and ratify its content in a collegial manner.

If 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 subsequent communication to the complainant.

In the event that the resolution issued concludes that a professional has committed some irregularity or any act contrary to the law or the rules of action of the Code of Conduct, the Code of Ethics, the Regulatory Compliance Policy or any of the rules that comprise At all times in Grupo SATEC 's Internal Regulatory System, the Compliance Director will notify the Human Resources Department for the application of the appropriate disciplinary measures, the adoption and content of which will be reported to the RCU through the Compliance Director. In this case, the

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compliance director will forward the Report on the complaint to Grupo SATEC's Administrative Body so that it is aware of it.

Once the Regulatory Compliance unit receives the proposed resolution and considering 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 Grupo SATEC 's Regulatory Compliance Program.
- 2) The disciplinary measures to be adopted in accordance with the applicable Collective Agreement, with the Disciplinary Regime that is part of Grupo SATEC's Regulatory Compliance Program, with labor legislation and with the rest of the civil and commercial obligations that the member of the Grupo SATEC staff, management personnel or the Administrative Body.
- 3) The implementation of the review, and remediation where appropriate, of Grupo SATEC's Regulatory Compliance Program in order to detect and correct its possible weaknesses.
- 4) Agreements related to the mitigation of the consequences and repair of damage caused by 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 considered at all times.

In the event that the resolution issued concludes that a supplier company has committed any irregularity or any 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 RCU will inform the whoever is the purchasing interlocutor at Grupo Satec for the exercise of the appropriate contractual rights, of which they will inform the RCU.

When, because of the file, the possible adoption of legal actions is revealed, the Unit will transfer the actions to the Directorate of Legal Services (or to the one that, in the future, performs this function) for the purposes of initiating administrative actions. or judicial pertinent in each case, about which they must inform the RCU.

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, communications, investigation minutes and even the Report on the complaint, are stored in the Complaint Management System, giving, where appropriate, the pertinent instructions to third parties (when applicable) based on the specific case.

All documentation generated must be archived and safeguarded by the compliance director for a maximum period of 10 years in an anonymized manner without prejudice to the treatment it may be subjected to within the framework of the judicial procedures that have arisen from the facts investigated.

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

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

5.3.2. Communication of false or bad faith complaints

Grupo SATEC's Ethical Channel must be used in a responsible and appropriate manner. The communication of false facts, with a malicious and morally dishonest attitude, represents a violation of the good faith that must govern

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the work relationships within Grupo SATEC, being, therefore, subject to disciplinary proceedings and - where appropriate - internal sanction. or criminal complaint, communications based on illegitimate, personal, or contrary to good faith mobile phones. 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 reported are manifestly false and that the complaint has been presented with malicious attitude and bad faith: (i) the complaint will be filed, documenting the reasons that led to it being filed. the file, finishing the investigation work; (ii) said circumstance will be transferred to the HR Department so that, in coordination with the Regulatory Compliance Unit, disciplinary measures can be proposed in accordance with the applicable Collective Agreement and; (iii) the Administrative Body will be informed, in writing, of the proposed sanction, which will decide the disciplinary action to be applied to the person reporting bad faith.

5.4. Data Protection

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

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

Persons who make a communication through the Ethical Channel must guarantee that the personal data provided is true, accurate, complete, and updated.

The data that is subject to processing within the framework of the investigations will be canceled as soon as they have ended, unless administrative or judicial procedures arise from the measures adopted. Likewise, Grupo SATEC will keep the data duly blocked during the periods in which, from the Complaints of the professionals of Grupo SATEC or the actions carried out by Grupo SATEC, responsibilities could arise.

Users of the Ethical Channel may at any time exercise their ARCO rights plus delimitation and oblivion, through a written communication addressed to rgpd@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 right 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 people involved in the complaint or investigation procedures that are the subject of this Regulation ensure that the right to privacy, honor, and self-image of all the people involved are safeguarded keeping secret about them.

The violation of this obligation will be communicated to the Regulatory Compliance Unit to initiate the corresponding sanctioning 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 self-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.

6_ Update and revision

This Regulation will be reviewed and updated when appropriate, to adapt it to regulatory changes, as well as any changes that may arise in the business model or in the context where Grupo SATEC operates, always guaranteeing its effective implementation.

7_ Approval, entry into force and validity

This Regulation was approved by the Administrative Body in a meeting held on 01/16/2023.

The Regulation will come into force upon its approval by the Administrative Body and its corresponding publication on the corporate intranet.

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

8_ **Annex I: Conduct classified in the Spanish Penal Code attributable to legal entities, crimes provided for in other special laws, and other identified crimes that may 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 entity**

1. **Corruption in business:** That a director, administrator, employee or collaborator, of a legal entity by himself or through 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 granting of a benefit to a third party for the acquisition or sale of products in commercial relationships.
2. **Corruption in international transactions:** Offer or deliver an improper benefit or advantage to public officials to obtain favorable treatment in the conduct of 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 entity, whether legal or illicit.
4. **Influence peddling:** Equally influence, 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, provincial, or local) in an amount greater than 120,000 euros; evading the payment of taxes, amounts withheld or that should have been withheld or income on account of remuneration in kind, improperly obtaining refunds or enjoying tax benefits in the same way.
6. **Non-compliance and falsification of accounting obligations established by tax law:** Serious failure to comply with the obligation to keep commercial accounting and accounting books and/or records. It represents a type of crime that is usually accompanied by other fraudulent behaviors, since these are usually carried out through double accounting and false accounting entries.
7. **Social Security Fraud:** Avoid paying Social Security contributions by improperly obtaining refunds or improperly enjoying deductions.
8. **Fraud in the granting of public aid and subsidies:** Obtain subsidies or aid from Public Administrations in an amount or for a value greater than one hundred and twenty thousand euros by falsifying the conditions required for its granting, hiding those that would have prevented it.
9. **Fraud to the General Budgets of the European Union:** Defraud the budgets of the European Union and others administered by it, in amounts greater than 50,000 euros, evading the payment of amounts that must be deposited, giving the funds obtained an application different from that for which the funds were

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intended or improperly obtained. falsifying the conditions required for its granting or hiding those that would have prevented it.

10. **Crimes against personal and family privacy and computer trespass - discovery and disclosure of secrets:** Seize, use, or modify, without authorization and to the detriment of a third party, reserved personal or family data of another that is recorded in computer, electronic or telematic files or media or in any other public or private file or record. Illegally accessing a computer system to obtain personal data contained therein.
11. **Seizure, dissemination, or disclosure of company secret:** For use, dissemination, disclosure, or transfer. Discovery and disclosure of company secrets: Seizing by any means data, documents, whether written or electronic, computer media or other objects that constitute confidential information of another company, entity, etc., for use, dissemination, disclosure, or transfer.
12. **Scams and frauds:** Scam: Deceiving another, for profit, into carrying out an act of disposal that harms himself or a third party.
13. **Computer damage:** Delete, damage, deteriorate, delete, or make inaccessible data, computer programs or other people's electronic documents, 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:** Reproduce, plagiarize, or publicly communicate, in whole or in part, a literary (book), artistic (painting or photograph) or scientific work (specific theory, applications or computer programs), or its artistic transformation, interpretation or execution fixed 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 license.
15. **Crimes against Industrial Property:** Reproduce, imitate, etc. a distinctive sign without the consent of the owner, so that another sign identical or confusing with that one is obtained, to distinguish the same or similar products, services, activities, or establishments.
16. **False advertising:** Make offers or advertising of products or services, where false allegations are made or uncertain characteristics are expressed about them, so that they may cause serious and obvious 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 illicit origin, or to help the person who has participated in the infraction. It can be committed recklessly if one acts 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. **Terrorist financing:** Provide, collect, or accept funds with the intention that they will be used, or knowing that they will be used, to commit crimes related to terrorist organizations and groups or to deliver 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 information relevant to the pricing of any type of financial instruments.
20. **Falsification of economic-financial information:** Falsify the economic-financial information contained in the issuance prospectuses of any financial instruments or the information that the organization must publish or disseminate in accordance with securities market legislation.
21. **Manipulation and alteration of prices and quotes in the markets:** Attempt to alter the prices that would result from the free competition of products, merchandise, securities or financial instruments, services or

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

22. **False means of payment (credit, debit cards or traveler's checks):** Alter, copy, reproduce or otherwise falsify credit or debit cards or traveler's checks.
23. **Execution frustration:** Carry out any act of asset disposal or obligation-generating act that hinders or prevents an embargo or an amount claim procedure from being carried out. Hide assets in a judicial or administrative enforcement procedure. Use without authorization of the custodian of goods seized by the authority.
24. **Punishable insolvencies:** If the company is in bankruptcy, this crime would occur when an act of asset disposal 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:** Offering products on the market that are harmful to health, and/or that do not comply with the expiration or composition requirements established by laws or regulations. Also produce substances harmful to health, dispatch them, supply them, or trade them.
26. **Crimes against natural resources and the environment:** Cause or directly or indirectly cause emissions, discharges, radiation, extractions, excavations, landfills, noises, vibrations, injections or deposits, in the atmosphere, soil, subsoil or terrestrial, underground or maritime waters; establish deposits or landfills for solid or liquid waste or residues that are toxic or dangerous and may seriously harm the balance of natural systems or the health of people.
27. **Against territorial planning and urban planning:** Carrying out by promoters, builders, or technical directors of non-authorizable urbanization, construction or building works on land intended for roads, green areas, public domain assets or places that have legally or administratively recognized their landscape, ecological, artistic value, historical or cultural, or for the same reasons have been considered of special protection, or on non-developable 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 intended for a political party, federation, coalition, or group of voters illegally.
30. **Market manipulation of raw materials or essential products:** Withdrawing raw materials or essential products from the market with the intention of depriving a sector thereof, of forcing a change in prices, or of seriously harming consumers.
31. **Fraudulent billing of higher quantities 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. **Counterfeit coins and stamped effects:** Alter currency or manufacture false currency, introduce into the country or export false or altered currency, transport, sell or distribute false or altered currency with knowledge of its falsity; possess, receive, obtain counterfeit currency for issuance or distribution or putting into circulation; expend or distribute counterfeit currency after having received it in good faith after being aware of its falsity.
33. **Illegal facilitation of access to sound or television broadcasting services (usurpation of broadcasting rights and provision of multimedia services):** Without the consent of the service provider

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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, making available electronically, sale, rental, or possession of any computer equipment or 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 computer equipment or programs mentioned in point (i). Alter or duplicate, for profit, the identification number of telecommunications equipment, or market equipment that has been fraudulently altered. Use equipment or programs that allow unauthorized access to conditional access services or telecommunications equipment.

34. **Smuggling:** Import or export legally traded merchandise irregularly, provided that the value of the goods, merchandise, goods, or effects is equal to or greater than 150,000 euros.
35. **Illegal obtaining or trafficking of human organs or their transplantation:** Promote, favor, facilitate or publicize the illegal obtaining of other people's human organs or their transplant, whether said organs are main or non-main.
36. **Caused by explosives or handling of toxic, corrosive and other substances - contravention of safety regulations regarding explosives and other agents:** Contravene the established safety regulations in the manufacture, handling, transportation, possession, or marketing of explosives, flammable or corrosive, toxic and asphyxiating substances, putting the life, physical integrity or health of people or the environment in concrete danger.
37. **Relating to nuclear energy and ionizing radiation:** Pouring, emitting, or introducing ionizing materials or radiation into the air, soil or water; 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 narcotic drugs or psychotropic substances):** Carry out acts of cultivation, processing or trafficking, or otherwise promote, favor or facilitate the illegal consumption of toxic drugs, narcotics or psychotropic substances, or possess them for those purposes.
39. **human trafficking:** Capture, transport, transfer, harbor or receive people (national or foreign) for the imposition of forced labor or services, sexual exploitation, exploitation to carry out criminal activities, removal of organs, or celebration of forced marriage.
40. **Relating to prostitution and sexual exploitation and corruption of minors:** Using violence, intimidation, or deception, 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. Inducing, promoting, favoring, or facilitating the prostitution of a minor or a person with a disability in need of special protection, or profiting from it, or otherwise exploiting a minor or a person with a disability.
41. **Against fundamental rights and public freedoms – promotion or incitement to hatred, hostility, discrimination or violence / injury to the dignity of people:** Foster, promote or incite, publicly, directly or indirectly, hatred, hostility, discrimination or violence against a group, a part of it or against a specific person due to their membership in it, for racist, anti-Semitic or other reasons related to the ideology, religion or beliefs, family situation, the membership of its members to an ethnicity, race or nation, their national origin, their sex, sexual orientation or identity, for reasons of gender, illness or disability. Produce, prepare, possess, with the purpose of distributing, provide third parties with access, distribute, disseminate, or sell writings or any other type of material or media that, due to their content, is suitable for what is indicated in the previous paragraph. Refuse to seriously trivialize or publicly glorify the crimes of genocide, crimes against humanity or against persons and property protected in the event of armed conflict, or glorify their authors, when they have been committed against a group or a part of it, or against

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a specific person by reason of their membership, for racist, anti-Semitic or other reasons referring to ideology, religion or beliefs, family situation or the membership of its members to an ethnic group, race or nation, their national origin, their sex, sexual orientation or 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, or of any person determined by reason of their membership in them for reasons racist, anti-Semitic or other references to the ideology, religion or beliefs, family situation, the belonging of its members to an ethnicity, race or nation, their national origin, their sex, sexual orientation or identity, for reasons of gender, illness or disability, or produce, prepare, possess with the purpose of distributing, provide third parties with access, distribute, disseminate or sell writings or any other type of material or media that, due to their content, is suitable for harming the dignity of people for representing a serious humiliation, contempt or discredit of any of the aforementioned groups, of a part of them, or of any specific person due to their membership in them. Praise or justify, by any means of public expression or dissemination, crimes that have been committed against a group, a part of it, or against a specific person due to their membership in that group for racist, anti-Semitic or other ideological reasons. , religion or beliefs, family situation, the membership of its members to an ethnicity, race or nation, their national origin, their sex, sexual orientation or identity, for reasons of gender, illness or disability, or to those who have participated in its execution.

- 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 the resources received by any title that produces the obligation to deliver them. or return them or denying having received them.
- 43. **Terrorist crimes:** (i) Promote, constitute, organize or direct, actively participate or be 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 elements intended for the commission of the crime of terrorism with 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 terrorist messages.

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 violation of occupational risk prevention regulations. This crime can be committed recklessly. Using deception or abuse of a situation of need to impose working or Social Security conditions on workers that harm, suppress or restrict their rights. Imposing inadequate working conditions or those contrary to occupational health and safety; treating workers in conditions of inequality and discrimination; prevent 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 keep bidders away from it by means of threats, gifts, promises or any other artifice; arrange among themselves to alter the auction price, go bankrupt or fraudulently abandon the auction having obtained the award.
- 46. **Corporate crime - Preventing the action of the inspection bodies:** Deny or prevent the action of inspection or supervisory persons, bodies, or entities, being a de facto or de jure administrator of any company incorporated or in formation, subject to or acting in markets subject to administrative supervision.
- 47. **Related to genetic manipulation:** Manipulate human genes by altering the genotype with a purpose other than the elimination or reduction of serious defects or diseases. Use genetic engineering to produce

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biological weapons or exterminators of the human species. Fertilizing human eggs for any purpose other than human procreation, as well as practicing assisted reproduction in a woman without her consent.

- 48. **Against fundamental rights and public freedoms - illicit association:** Found illicit associations: their purpose is to commit a crime or, after being established, they promote its commission; Even though they have a lawful purpose as their objective, they use violent means or means of personality alteration or control to achieve it; paramilitary organizations; those that directly or indirectly encourage, promote or incite hatred, hostility, discrimination or violence against people, 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.
- 49. **Relating 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 may cause economic and reputational damage to Grupo SATEC

- 50. **Against moral integrity/workplace harassment:** (i) Inflict degrading treatment on another person, seriously undermining their moral integrity (ii) Repeatedly carrying out hostile or humiliating acts against another person that, without constituting degrading treatment, involve serious harassment against the victim, within the scope of any employment 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 taking advantage of a harmful agreement adopted by a fictitious majority (iv) obstruction of the exercise of the rights of the partners: (i)) Falsify, by the 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 manner to cause economic damage to it, to any of its partners, or to a third party. Aggravation if economic damage is caused. (ii) Impose abusive agreements, for their own or someone else's profit, to the detriment of the other partners, and without bringing benefits to the same, taking advantage of their majority status in the Shareholders' Meeting or the administrative body. (iii) Imposing or taking advantage, for oneself or for a third party, to the detriment of the company or any of its partners, of a harmful agreement adopted by a fictitious majority, obtained by abuse of a blank signature, by improper attribution of the right of vote to those who legally lack it, by illegally denying the exercise of this right to those who have it recognized by Law, or by any other similar means or procedure. (iv) By the directors, de facto or de jure, deny or prevent, without legal cause, a partner from exercising the rights of information, participation in the management or control of the corporate activity, or preferential subscription of shares. recognized by the Laws.
- 52. **unfair administration:** Infringing the powers to manage 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 oneself 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 personal property, outside of the aforementioned cases; If it concerns things of artistic, historical, cultural or scientific value, aggravated penalty.
- 54. **Document falsification crimes:** (i) Forgery 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

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public, official or commercial documents (v) Use of dispatches transmitted by false telecommunications 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 freedoms – denial of benefits due to 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 due to their ideology, religion or beliefs, their belonging to an ethnic group, race or nation, their sex, sexual orientation, situation family, due to gender, illness or disability

9_ Annex II: Database model

| COMPLAINTS MANAGEMENT SYSTEM DATABASE MODEL | | | | | | | | | | | | | |
|---|-------------------|----------------------|--------------------|-----------------|------------------|--|--------------------------------|--------------------------|------------------------------|------------|---|--|---------------------------|
| INITIATION OF PROCEEDINGS - PROCEDURE | | | | | | | | | | | | | |
| Claim number | Date of complaint | Subject of complaint | Complaining person | Reported person | Affected company | Date of the RCU minutes: preliminary review of the complaint | Date of initiation of the file | Date of complaint report | Date of investigation report | Resolution | Date of communication to the reporting person | Date of communication to the reported person | Date of file cancellation |
| | | | | | | | | | | | | | |
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10_ Annex III: Prohibited forms of retaliation

Reporters who in good faith report the alleged commission of conduct within the scope of application of the Ethical Channel, with reasonable evidence to support it, will be protected against any type of retaliation, discrimination and penalty 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 attempted retaliation, in the form of:

- i. Suspension, dismissal, dismissal, or equivalent measures.
- ii. Demotion or denial of promotions.
- iii. Change of job, change of workplace location, salary reduction or change of work schedule.
- iv. Denial of training.
- v. Negative evaluation or references regarding your work results.
- vi. Imposition of any disciplinary measure, reprimand, or other sanction, including monetary 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, if 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, particularly on social media, or financial loss, including loss of business and income.
- xii. Inclusion in blacklists on the basis of a sectoral agreement, informal or formal, which may imply that in the future the person will not find employment in said sector.
- 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 requires us to remember that the prohibition of retaliation provided will not prevent and may lead to criminal or civil liability and/or disciplinary measures that may be appropriate, in the terms contemplated in the current regulations and the disciplinary regime of Grupo SATEC when the internal investigation determines that the communication is false and that the person who made it has done so with knowledge of its falsehood or with reckless disregard for the truth, also diminishing the confidentiality requirements.