

Whistleblowing Channel General Policy

1. Purpose and Scope

1.1 HIPOGES Group (hereinafter "HIPOGES") operates in numerous member states of the European Union, all of which are subject to Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law. Therefore, without prejudice to the national regulations transposed in each country, embodied in the various Whistleblowing Channel Management Procedures, HIPOGES wishes to set out the general guidelines, applicable to all communications received through the Whistleblowing Channel.

1.2 The purpose of this General Policy for the HIPOGES Whistleblowing Channel is to set out the common guiding principles for the implementation, uses, purpose and guarantees of the Whistleblowing Channel of all the companies that make up the HIPOGES Group.

2. What can be reported through the Whistleblowing Channel?

2.1 The content of the reports shall deal with:

- a) Actions or omissions that may constitute a criminal or serious or very serious administrative offence.
- b) Actions or omissions that may constitute a breach of the HIPOGES Code of Ethics and Conduct, when this may entail criminal or serious or very serious administrative liability.

3. Who can report?

3.1 Anyone who has obtained information about wrongdoing in a work or professional context at HIPOGES can report it through the Whistleblowing Channel.

4. How can a report be made?

4.1 The HIPOGES Whistleblowing Channel tool allows the report to be made in writing or verbally, by audio recording, both of which enjoy the guarantees of confidentiality and anonymity.

4.2 At the request of the reporter, reports can be made by means of a face-to-face meeting, which will be held within 7 days of the request.

5. ¿Who will be responsible for managing the communication?

5.1 Reports received through the HIPOGES Whistleblowing Channel shall be managed by the appointed managers in each country, depending on the registered office of each company that makes up HIPOGES.

5.2 In the management of reports which content is particularly complex, HIPOGES may resort to external legal support in order to properly clarify the facts reported.

6. How will the report be managed?

6.1 Within 7 calendar days of receiving the report, the reporter will receive acknowledgement of receipt, unless this could jeopardise the confidentiality of the report.

6.2 Within 3 months of receipt of the report, extendable for an additional 3 months in cases of particular complexity, a response will be given on the investigative measures.

6.3 After sending the report, the HIPOGES Whistleblowing Channel shall ensure confidential or anonymous bilateral communication with the reporter in order to supplement, where appropriate, the information provided. To this end, the reporter must keep the identification code provided to him/her when sending the report.

7. Guiding principles of the HIPOGES Whistleblowing Channel

7.1 The Whistleblowing Channel management procedures of the companies that make up HIPOGES shall be governed by the principles described below.

a) **Confidentiality and Anonymity**

- The confidentiality of the content of reports and the identity of the reporting persons shall be guaranteed, and anonymous reports shall also be permitted.
- The guarantee of confidentiality shall subsist even when the report is sent through channels other than those established (the HIPOGES Whistleblowing Channel) or to HIPOGES personnel other than those designated as responsible for the processing and management of the Whistleblowing Channel.

b) **Transparency: Monitoring and Registering of Reports**

- Those responsible for the Whistleblowing Channel shall ensure transparency in the integral management of reports, ensuring their traceability, monitoring and registration in all phases and procedures from their receipt to their conclusion.

c) **Personal Data Protection**

- The processing of personal data on the occasion of the reports received in the Whistleblowing Channel shall comply with Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC, as well as with the applicable national regulations in this area.

- The reports and personal data contained therein will only be stored for the time strictly necessary and proportionate to comply with the Whistleblowing Channel regulations.

d) Protection of reporting persons and concerned persons

- Under no circumstances shall retaliation of any kind or its attempt (including but not limited to job retention, professional role, salary, training, sanction, intimidation or coercion) be permitted against callers.
- The presumption of innocence, honour, the right to effective judicial protection, impartiality, the right to defence, to be heard and to have access to their file shall be guaranteed to the persons affected by the communication.

8. External Reporting Channels

8.1 Any person may report through the external Whistleblowing Channels set up by the competent authorities in each country, depending on the registered office of each company of HIPOGES, the commission of any action or omission that complies with what is described in section three ("What can be reported through the Whistleblowing Channel").

8.2 Reporting to the external Reporting Channels may be made directly or after prior reporting via the HIPOGES Whistleblowing Channel.