



General Procedure 8.7 – Reporting of non-compliances and irregularities

Concesionaria Hospital Universitari Son Espases, S.A.

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A	28/11/2019	Initial drafting.
B	09/02/2021	Update of section 3.2
C	21/12/2022	Inclusion of Law 10/2022, on the comprehensive guarantee of sexual freedom.
D	12/06/2023	Update to Law 2/2023, regulating the protection of persons who report regulatory breaches and the fight against corruption. The investigation and sanctioning regime part is extracted.
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0. INTRODUCTION

Organic Law 10/2022, of 6 September, on the comprehensive guarantee of sexual freedom, includes important provisions on labor scope, with the aim of preventing situations of sexual violence at work and recognizing a specific employment status of female workers who are victims of sexual violence, equating it to that of victims of gender-based violence. The main actions carried out in relation to the aforementioned Law have been the following:

- Promotion of working conditions that prevent the commission of crimes and other behaviors against sexual freedom and moral integrity at work.
- Establishment of specific procedures for the prevention of these behaviors and to channel the complaints and claims filed.
- Awareness-raising and training actions for the comprehensive protection of all workers against sexual violence.
- Inclusion of sexual violence among the concurrent occupational risks in the risk assessment of the different jobs occupied by female workers.
- Integration of the gender perspective in the organization so that workspaces are accessible and safe for all workers.

CHUSE has specific procedures for the prevention of crimes and other conduct against sexual freedom and moral integrity at work, with a special focus on sexual harassment and harassment based on sex.

It also channels complaints or claims made by those who have been victims of these conducts, specifically including those suffered in the digital sphere, through their communication through the ethical channel canaletico@chsonespases.com as established in the **Code of Conduct**, in procedure **PG-74-02 Actions in situations of Workplace Harassment, Sexual Harassment and Harassment based on sex** and in the present proceedings.

1. PURPOSE OF THE WHISTLEBLOWING CHANNEL

The culture of compliance with the law and zero tolerance towards criminal conduct is an essential principle and value that governs the activity of the entity Concessionària Hospital Universitari Son Espases S.A. (hereinafter, "CHUSE") and, therefore, binds all the members of CHUSE.

As a result, following a diligent study of CHUSE's areas of activity, a Criminal Compliance Management System and Regulatory Compliance Program has been implemented, which consists of a set of specific procedures and policies that establish the necessary standards and controls to try to avoid, with a reasonable degree of security, the commission of crimes; or, at least, when such prevention is not prior to the consolidation of the risk, significantly reduce its commission, thus facilitating its detection and management as early and suitable as possible. In order to promote this culture with due effectiveness, extension and transparency, the existence of the Regulatory Compliance Program will also be communicated to CHUSE's business partners (any party with a business relationship: contractors, subcontractors, suppliers, investors, etc.).

This procedure constitutes one of the most relevant control mechanisms provided for in CHUSE's Criminal Compliance Management System and Regulatory Compliance Program. This procedure regulates the obligation of all persons linked to CHUSE to report to the Criminal and Regulatory Compliance Body (OCPN) any infringement of the principles, rules and corresponding preventive controls. That is, to report behaviors, actions or facts that may constitute violations of both CHUSE's internal rules and the laws, regulations and ethical codes that govern its activity.

The purpose of this procedure is, therefore, the creation and implementation of a specific channel so that the members of CHUSE, as well as third parties, can report any type of irregularity of which they are aware, bringing it to the attention of the OCPN, and this without prejudice to the possibility of reporting directly to the Independent Authority for the Protection of Whistleblowers or to any other competent authorities. including the Public Prosecutor's Office.

This procedure has been updated in 2023 taking into account the obligations imposed by Law 2/2023, of 20 February, regulating the protection of persons who report regulatory breaches and the fight against corruption, which entered into force on 13 March 2023, insofar as CHUSE is a subject obliged by that regulation, in accordance with the provisions of Article 10.1.

2. OBJECTIVE

Define the methodology for the communication of non-compliances and irregularities that may be detected in Criminal Compliance, as well as establish the disciplinary regime for such non-compliances and irregularities detected.

3. MATERIAL SCOPE OF APPLICATION

This procedure protects natural persons who report:

- 1) Any actions or omissions that may constitute infringements of European Union law, provided that:
 - a) fall within the scope of the European Union acts listed in the Annex 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;

- b) affect the financial interests of the European Union as referred to in Article 325 of the Treaty on the Functioning of the European Union (TFEU); or
- c) Have an impact on the internal market, as referred to in Article 26(2) TFEU, including infringements of the European Union's rules on competition and aid granted by States, as well as infringements relating to the internal market in relation to acts infringing corporation tax rules or practices aimed at obtaining a tax advantage that undermines the object or the Purpose of the legislation applicable to corporation tax.

2) Actions or omissions that may constitute a serious or very serious criminal or administrative offence.

This protection shall not exclude the application of the rules relating to criminal proceedings, including investigative measures.

The protection provided for in this procedure and in Law 2/2023, of 20 February, for workers who report breaches of labor law in the field of occupational safety and health, is without prejudice to that established in its specific regulations.

The protection provided for in this procedure and in Law 2/2023, of 20 February; It shall not apply to information concerning classified information. As well as information relating to infringements in the processing of procurement procedures that contain classified information or that have been declared secret or reserved, or those whose execution must be accompanied by special security measures in accordance with current legislation.

In the event of information or public disclosure of any of the infringements referred to in Part II of the Annex to Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019, the specific regulations on the notification of infringements in these matters shall apply.

4. PERSONAL SCOPE OF APPLICATION

This procedure will apply to whistleblowers who work in the private or public sector, and who have obtained information about infractions in a work or professional context, including:

- ❖ Persons who have the status of public employees or employees;
- ❖ The self-employed;
- ❖ Shareholders, unit-holders and persons belonging to the administrative, management or supervisory body of the organization, including non-executive members;
- ❖ Any person working for or under the supervision and direction of contractors, subcontractors, and suppliers.

This procedure shall also apply to whistleblowers who publicly report or disclose information on breaches obtained in the context of an employment or statutory relationship that has already ended, volunteers, trainees, trainees regardless of whether they receive remuneration or not, as well as those whose employment relationship has not yet begun, in cases where the information on infringements has been obtained during the selection process or pre-contractual negotiation.

The whistleblower protection measures will also apply, where appropriate, specifically to the legal representatives of the workers in the exercise of their functions of advising and supporting the informant. In addition, such whistleblower protection measures shall also apply, where appropriate, to:

- ❖ Individuals who, in the March of the organization in which the informant provides services, assist the informant in the process;
- ❖ Natural persons who are related to the whistleblower and who may be subject to retaliation, such as co-workers or family members of the whistleblower, and
- ❖ Legal entities, for which you work or with whom you have any other type of relationship in a work context or in which you hold a significant participation. It is understood to be significant when, due to its proportion in the capital or in the voting rights to shares or participations, it allows the person who owns it to have the capacity to influence the investee legal entity.

5. SCOPE

From the moment the need to communicate a reasonable indication is detected, until the acknowledgement of receipt is issued by the Criminal and Regulatory Compliance Body.

6. DESCRIPTION

The culture of compliance with the law and zero tolerance towards criminal conduct is an essential principle and value that governs the activity of the Concessionaire, and therefore binds all members of the organization.

6.1. FUNCTIONS OF THE OCPN IN RELATION TO THE WHISTLEBLOWING CHANNEL

The OCPN is the body responsible for the Whistleblowing Channel within CHUSE, without prejudice to the possibility of outsourcing its management to an independent third party, which will hold the status of data processor for the purposes of personal data protection regulations.

The OCPN shall exercise its functions with maximum independence and autonomy; in particular, with respect to the administrative body.

Given its status as head of the Whistleblowing Channel within CHUSE, the appointment and dismissal of the OCPN must be communicated in writing by the administrative body to the Independent Authority for the Protection of Whistleblowers and the Office for the Prevention and Fight against Corruption of the Autonomous Communities, within a maximum period of ten working days from the date of its appointment or dismissal. specifying, in the case of dismissal, the reasons that have justified it.

In the event that a complaint has been received by any body or person other than the OCPN, the OCPN shall immediately forward it to the OCPN by any of the means provided for in **paragraph 6.3 of these procedures** and shall keep the complaint in the strictest confidence, not reporting it to anyone except the OCPN. In particular, they will not report the complaint to the person reported. Failure to comply with any of the obligations provided for in this procedure will be considered a very serious disciplinary offence, which will lead to the imposition of the corresponding sanction.

6.2. NOTIFICATION OF NON-COMPLIANCE AND IRREGULARITIES

Without prejudice to the above, it should be borne in mind that one of the fundamental pillars of the Compliance System is that any person linked to CHUSE can raise their genuine concerns.

As a basic piece of this culture of compliance with the law, CHUSE makes available to anyone the possibility of communicating ethical issues or concerns to the OCPN through the Whistleblowing Channel.

In this way, the Whistleblowing Channel created by the [Compliance Policy](#) and this document must also be used to raise any issue or concern related to the risk of committing conduct that may involve an illicit or criminal act.

Therefore, if a risk of committing the aforementioned conducts is identified, this risk must be communicated to the OCPN through the Whistleblowing Channel as soon as possible. In other words, to go to the OCPN you do not have to wait for the unwanted conduct to be committed, but you must go to that body when you detect the slightest risk or doubt that questionable or irregular conduct may be committed (as a risk to be avoided).

Any person linked to the Concessionaire who has knowledge, doubts or suspicions of any fact or conduct that does not comply with the rules or controls aimed at preventing an infringement, has the obligation to immediately notify the Criminal and Regulatory Compliance Body (OCPN), so that it can proceed to investigate the veracity of that risk (whether current, imminent or likely consolidation), with the utmost urgency, efficiency and suitability. That is, to report behaviors, actions or facts that may constitute violations of both the internal rules of the Concessionaire and the laws, regulations or [the Code of Conduct](#) that govern CHUSE's activity.

Failure by members to comply with this obligation to report, especially if the facts constitute illegal or criminal acts, constitutes a very serious infraction in the Concessionaire's disciplinary system.

Reportable conduct extends to breaches that may be committed by people with some type of contractual relationship with CHUSE (of any kind, whether labor, statutory, civil or commercial), to the extent that such breaches could, in certain cases, have a negative impact on CHUSE.

Therefore, irregularities committed by suppliers, customers, intermediaries, collaborators, etc., must also be reported.

6.2.1. GUARANTEES AND PRINCIPLES OF THE WHISTLEBLOWING CHANNEL

This Whistleblowing Channel is based on the following principles and guarantees:

- a. The complainant is guaranteed to be able to comply with his or her obligation to report with absolute freedom and without the slightest fear of reprisals. Accordingly, any sanction, disciplinary action or retaliation for the mere fact of having made a complaint is strictly prohibited.
- b. Respect for the rights of the person denounced is guaranteed, and especially for his or her right to honor and the presumption of innocence.
- c. It is guaranteed that the [complaint](#) will be addressed directly to the OCPN, without the complainant having to communicate his or her complaint to the hierarchically superior or any other intermediate bodies.
- d. The complainant will not be obliged to identify himself, since the formulation of anonymous complaints is allowed. In the event that the complainant identifies himself/herself, his/her identity and other data will be treated with

the utmost discretion and confidentiality. The complainant is guaranteed that his or her identity will remain absolutely confidential, unless requested by the authority to whom the result of the eventual internal investigation is transferred.

- e. Access to the data contained in the whistleblowing systems will be limited exclusively to those who carry out the functions of internal control and compliance; and access by other persons, or their communication to third parties, will only be lawful when it is necessary for the adoption of disciplinary measures (personnel with human resources management and control functions) or for the processing of administrative or judicial proceedings that, where appropriate, proceed. The data will be processed in accordance with the regulations on the protection of personal data¹ and the protection of whistleblowers².
- f. The CHUSE Whistleblowing Channel is open not only to CHUSE members, but also to any person (including suppliers, contractors or customers) who has knowledge of the possible existence of an irregularity within CHUSE's activity. In order to make it accessible to third parties, information on the use and essential principles of the Whistleblowing Channel and the **Procedure for reporting non-compliance and irregularities** and the **Procedure for investigating non-compliance and irregularities and sanctioning regime**, are available to interested parties on the home page of the website <http://www.chsonespases.com/> in a separate and easily identifiable section, which also informs of the possibility of reporting any irregularity to the Independent Authority for the Protection of Whistleblowers.
- g. The principles and guarantees of confidentiality in the identity of the complainant, as well as non-retaliation, will be applicable in cases where the complainant acts in good faith, which is presumed unless there is evidence to the contrary. If it is confirmed that the complainant belongs to the Concessionaire and has acted in bad faith, the corresponding disciplinary measure will be filed, always in accordance with the principles and rules that govern the **disciplinary regime**, and, especially, the principle of proportionality.
- h. The OCPN shall ensure that the prestige and reputation of the employees or the management of the entity is not unnecessarily jeopardized. Disclosure of information about internal complaints or investigations is prohibited. If such information is disclosed, the corresponding disciplinary measure will be filed.
- i. Strict respect for the rights of the person reported is guaranteed, including those of the complainant, including those provided for in the applicable data protection legislation.
- j. The existence of a maximum period for the retention of data related to the complaints is guaranteed, in order to avoid the maintenance of the same for a period longer than strictly necessary, in order to protect the rights of the reported person and the complainant, whose confidentiality is absolutely guaranteed.

This period is limited to the processing of the internal investigation audit measures that may be necessary and, at most, to the processing of the judicial proceedings arising from the investigation carried out (such as, for example, those arising from the disciplinary measures adopted or the requirement of contractual liability of the audit staff).

¹ In particular, Regulation (EU) 2016/679 of the European Parliament and of the Council, of 27 April 2016; Organic Law 3/2018, of 5 December, on the Protection of Personal Data and guarantee of digital rights; and Organic Law 7/2021, of 26 May, on the protection of personal data processed for prevention purposes, detection, investigation and prosecution of criminal offences and the execution of criminal sanctions.

² Law 2/2023, of 20 February, regulating the protection of people who report regulatory breaches and the fight against corruption.

In relation to this last paragraph, it should be noted that the delay in informing the affected person should in no case exceed the three-month period provided for in Article 24 of Organic Law 3/2018, since it would be a case of processing data not obtained from the affected person. Three months after the data has been entered, it must be removed from the complaints system, unless the purpose of the retention is to provide evidence of the operation of the model for the prevention of the commission of crimes by CHUSE. Complaints that have not been acted upon may only be recorded in anonymized form.

- k. The implementation of high-level security measures in the processing of such data is guaranteed.

6.3. COMMUNICATION OF NON-COMPLIANCES, IRREGULARITIES, RISKS, DOUBTS AND CONCERNS

6.3.1. HOW TO FILE THE COMPLAINT

The OCPN is responsible for ensuring the proper functioning of this communication tool. Therefore, **complaints** may be made through the following channels:

- By post, in a sealed envelope to the following address:

Criminal and Regulatory Compliance Body

Concessionaire of the Son Espases University Hospital. Module K, 1st floor.

Carretera de Valldemossa, 79. 07120 Palma de Mallorca, Balearic Islands.

In this case, the envelope must expressly indicate that it is a communication addressed to the OCPN. In the event that the **complaint/report** does not identify that the addressee is the OCPN, the CHUSE worker who receives it must immediately inform the OCPN by any of the means provided for in this section and will keep the **complaint** in the strictest confidentiality, not reporting it to anyone, except for the OCPN. In particular, they will not report the complaint to the person reported. Failure to comply with any of the obligations provided for in this letter will be considered a very serious disciplinary offence, which will lead to the imposition of the corresponding sanction.

- By e-mail, to the following address:

canaletico@chsonespases.com

- Through a personal interview with the OCPN, by appointment via email:

canaletico@chsonespases.com

If a personal interview with the OCPN is requested, the interview must be held within a maximum period of **seven calendar days** from the date of receipt of the request. The OCPN will draw up **minutes** of the meeting.

In the event that the interview or conversation is to be recorded, the express consent of the complainant must be obtained, who will be warned that their data will be processed in accordance with data protection regulations. If the complainant does not consent to the recording of the conversation, it will be transcribed in writing in a complete and accurate manner.

Without prejudice to the rights that correspond to them in accordance with data protection regulations, the complainant will be offered the opportunity to check, rectify and accept the transcription of the conversation by signing.

The **minimum content** of the **complaints** is as follows: (1) identity of the complainant; (2) description of the facts that are the subject of the complaint; (3) evidence on which the suspicion is based; and (4) identity of the person reported if the person responsible for the reported facts is known. The complaint will be accompanied by all the evidence that is available to the complainant and that serves to support the facts that are reported.

In the case of an **anonymous complaint** in which the complainant is not identified, the OCP must carry out the planned preliminary verification. The complaint will be admitted for processing if it is credible and contains clear indications of infringement duly founded and if it allows some type of internal verification through reliable sources.

The language in which the complaint is made must be in Spanish or Catalan, as co-official languages of the autonomous community of the Balearic Islands.

6.3.2. THE WHISTLEBLOWING CHANNEL AS A MEANS OF TRANSMITTING RISKS, DOUBTS OR CONCERNS TO THE OCPN

Without prejudice to the above, it should be borne in mind that one of the fundamental pillars of the Compliance System is that any person linked to CHUSE can raise their genuine concerns.

As a basic piece of this culture of compliance with the law, CHUSE makes available to anyone the possibility of communicating ethical issues or concerns to the OCPN through the Whistleblowing Channel.

In this way, in addition to using the Internal Complaints Channel to raise any issue or concern related to the risk of committing conduct that may involve an illicit or criminal act, it can and should also be used to raise doubts by any person as to whether any conduct may constitute an illicit or criminal act. you can use the Complaints Channel to resolve the doubt with full guarantee about the absolute confidentiality of the queries raised.

6.4. RECEIPT AND PROCESSING OF THE COMPLAINT

In order to ensure greater impartiality on the part of the OCPN, the following control mechanisms have been established in the reception of complaints:

- Complaints in paper format will be opened by the Financial Director always in the presence of the Head of Quality, Environment and ORP as Secretary of the OCPN.
- Complaints in digital format will be received by the Director of HR. HR and Organization and by the Head of Quality, Environment and ORP as Secretary of the OCPN, both will have the digital mailbox installed.

If you want to report any of the people receiving the complaints, and maintain the impartiality and confidentiality of the process, you must proceed as follows:

- ❖ If the complaint is against the Chief Financial Officer, it must be filed in digital format.
- ❖ If the complaint is against the Director of HR and Organization, it must be submitted in paper format.

- ❖ If the complaint is against the Quality, Environment and ORP Manager, it must be submitted in paper format, with the recipient of the complaint being: To the attention of the Financial Director, instead of the Criminal and Regulatory Compliance Body.
- a) The OCPN should **acknowledge receipt** of the report to the complainant as soon as possible (and in any event within **seven calendar days, unless this would jeopardize the confidentiality of the communication**) and make a record of this. At the time when the complaint or communication is acknowledged, the complainant will be expressly informed that his or her identity will in any case be reserved and will not be communicated to the persons to whom the reported facts refer or to unauthorized third parties.
- b) In addition, at the time of acknowledging receipt, the complainant will be informed, in a clear and accessible manner, about the external channels of information before the Independent Authority for the Protection of Whistleblowers and, where appropriate, before the institutions, bodies or agencies of the autonomous communities or the European Union. Likewise, the complainant will be informed that the submission of a complaint through the CHUSE Whistleblowing Channel will not prevent the submission of a complaint through external channels to the competent authorities, including to the Independent Authority for the Protection of Whistleblowers or to the Public Prosecutor's Office.
- c) The OCPN must verify at the time of receipt, in view of the first available information, that the complaint relates to illicit or criminal behavior and that the complaint is not manifestly false, implausible or impertinent. Otherwise, the OCPN could file the complaint without further formalities. In these cases, the OCPN must prepare a **written report** stating the reasons that have led it to file the complaint. The OCPN, for these purposes of preliminary verification, may request from the complainant the complementary allegations or provision of evidence that the complainant deems necessary in order to facilitate the preliminary clarification of the facts.
- d) Within a maximum period of **three months from the receipt of the communication**, the OCPN must take a decision on the admissibility of initiating an investigation, referring it to the Public Prosecutor's Office or closing the proceedings. The decision taken must be made in **writing** and the complainant must be notified.

The obligation to notify the complainant of the decision taken will not apply in those cases where the complaint has been made anonymously and the complainant has not provided contact details.
- e) The three-month period provided for in paragraph (d) may be extended for a further three months if, in the opinion of the OCPN, the matter is of particular complexity.
- f) If the complaint successfully passes the initial verification filter, the OCPN will admit it for processing and will initiate and direct an internal investigation to find out the veracity of the facts and will be interested, where appropriate, in the initiation of disciplinary and sanctioning proceedings against the person responsible once the internal investigation has been concluded, as established in **PG-88-01 Investigation of non-compliance and irregularities. and sanctioning regime**. Both the internal investigation and the imposition of disciplinary measures are governed by the provisions of the Policy on Reaction to the Detection of Irregularities and the Governing Protocol of the Disciplinary Regime.

Where appropriate in accordance with the regulations in force, the complaint received shall be forwarded to the Public Prosecutor's Office or the European Public Prosecutor's Office, without prejudice to its possible referral to other competent authorities.

- g) In the case of anonymous complaints, the OCPN must carry out the preliminary verification provided for in this section. In such cases, whenever possible, the anonymous complainant shall be provided with the information provided for in points (a) and (b) of this section 6.4.

6.5. RIGHTS AND OBLIGATIONS OF THE COMPLAINANT

- a) The **complaint** will not go through the hierarchical superiors of the complainant or any other intermediate bodies, but will be received directly by the OCPN in order to guarantee the complainant in good faith that he or she will not suffer any retaliation or sanction for making a complaint, as well as the most absolute confidentiality of his or her identity. In the event that any other person or body receives a complaint, the procedure will be in accordance with the provisions of section 6.1 of this procedure.

- b) Anonymous complaints are permitted.

It is important to understand the distinction between confidentiality (which means that only those persons strictly necessary for the investigation of the **complaint** can know, if absolutely necessary, the identity of the complainant) and anonymity (that the identity of the person submitting the complaint is not recorded). In fact, the data of the whistleblower will not be disclosed and will be confidential, even in the case where the whistleblower exercises their right of access to their personal data. In this case, the person reported will be denied access to specific information on the identity of the complainant or any data that allows his or her identification.

- c) As the only exception to the previous rule, the identity of the complainant will only be provided to the personnel involved in the eventual internal investigation, provided that it is strictly necessary and on whom a strict duty of confidentiality falls. Likewise, the identity of the complainant may be communicated to the external professionals involved in the possible internal investigation (lawyers, **forensic** team, etc.), who are subject to the same duty of confidentiality.

The identity of the complainant may be communicated to the authority to which, where appropriate, the result of the possible internal investigation is transferred (Examining Magistrate, Public Prosecutor's Office or relevant administrative authority), as well as to the personnel with human resources management and control functions when disciplinary measures are adopted.

- d) No person or body of CHUSE will retaliate, or permit any other person to take or attempt to take such remarks directly or indirectly against bona fide whistleblowers. This prohibition includes threats of retaliation and attempted retaliation³.
- e) The complainant in good faith will not incur disciplinary responsibility with respect to the acquisition of or access to the information that has been communicated through the Whistleblowing Channel, provided that such acquisition or access does not constitute a crime. This extends to information that has been publicly disclosed, when the requirements of the whistleblower protection regulations are met.
- f) Failure to comply with the aforementioned confidentiality obligations, as well as failure to comply with the prohibition of retaliation against whistleblowers in good faith, will constitute a **very serious infraction** in the Concessionaire's disciplinary

³ Retaliation: any acts or omissions that are prohibited by law, or that, directly or indirectly, involve unfavourable treatment that places people who suffer at a particular disadvantage compared to others in the work or professional context. For the purposes of Law 2/2023, of 20 February, and by way of example, those referred to in Article 36 of the aforementioned law are considered retaliation.

system, without prejudice to the fact that they may constitute administrative or criminal infractions, in which case the competent authority will be informed.

- g) The presentation of complaints made with knowledge of their falsity or with reckless disregard for the truth constitutes a **very serious infraction** within the Disciplinary Regime, without prejudice to the fact that they may constitute administrative or criminal offenses, in which case the competent authority will be informed.
- h) The complainant has the obligation to cooperate with the OCPN when required to do so.

6.6. RIGHTS AND OBLIGATIONS OF THE PERSON REPORTED

The person reported will be informed of the existence of the complaint by the OCPN as soon as possible, so that he can allege - at any time - what is convenient to his right. Specifically, the person reported will be informed of:

- i. the facts that are the subject of the complaint;
- ii. the identity of the data controller;
- iii. the purposes of the processing for which the personal data are intended, as well as the legal basis for the processing;
- iv. the categories of personal data concerned;
- v. the sources from which the data originated⁴, as well as the recipients or categories of recipients of the personal data;
- vi. the period for which the personal data will be retained or, where this is not possible, the criteria used to determine this period;
- vii. the possibility of exercising the rights of access to personal data relating to the data subject, and their rectification or deletion, or the restriction of their processing, and to object to the processing, as well as the right to data portability;
- viii. the right to lodge a complaint with a supervisory authority; and
- ix. an electronic address or other means that allows simple and immediate access to the other information whose knowledge is appropriate by law.

Be that as it may, the minimum essential delay in the notification will be justified if there is a real risk that this will jeopardize the possible investigation. The objective of this measure is to preserve possible sources of evidence in order to prevent their alteration or destruction by the person denounced, although it will be applied restrictively, on a case-by-case basis, and weighing up the interests at risk.

Respect for the rights of the person denounced is guaranteed, and especially for his or her right to honor and the presumption of innocence.

⁴ "Source" is understood as "the existence of a communication of possible irregular events", so that the identity of the complainant and any data that allows his or her identification will be kept confidential at all stages of the process.

7. PROTECTION OF PERSONAL DATA

- a) The personal data obtained and processed on the occasion of the **complaint** and the possible subsequent **internal investigation** will be processed for the sole purpose of managing and controlling the Complaints Channel and this procedure, as well as managing and controlling the **PG-88-01 Investigation of non-compliance and irregularities, and sanctioning regime**.
- b) **Acknowledgments of receipt** of complaints must include the informative clause established in **ANX-COMP-87-A Acknowledgment of receipt clause**. In addition, it must be offered to the person denounced as soon as he or she is given participation in the procedure being investigated, as well as to all the persons interviewed in that procedure for the clarification of the facts that are the subject of the complaint.
- c) Access to the personal data contained in the Whistleblowing Channel will be limited, within the scope of its powers and functions, exclusively to:
 - The OCPN, as the data controller, and, where appropriate, the third party to whom the receipt of complaints may be entrusted, which will be considered the data processor;
 - Companies that have a contractual or corporate relationship with the complainant(s) and respondent(s), if this is necessary to be able to carry out the internal investigation and adopt the disciplinary or other measures that may be appropriate, depending on the nature of the relationship that unites them with the person in question;
 - Professionals (internal and external) and public authorities strictly necessary for the investigation and resolution of illegalities.
 - The person in charge of human resources, only when disciplinary measures could be taken against the person reported.
- d) The personal data obtained on the occasion of the **complaint** may also be processed by other persons, or even communicated to third parties, when necessary for the adoption of corrective measures or the processing of sanctioning or criminal proceedings that, where appropriate, may be appropriate.
- e) Under no circumstances will personal data that are not necessary for the knowledge and investigation of irregularities whose investigation or complaint corresponds to CHUSE be processed, proceeding, where appropriate, to the immediate deletion of data that are not necessary for that purpose.
- f) The owners of the personal data subject to processing may exercise, in accordance with data protection legislation, their rights of access, rectification or deletion, or the limitation of their processing, and to oppose the processing, as well as the right to data portability when appropriate according to the applicable regulations.
- g) In no case will the person being reported be provided with data relating to the identity of the complainant, even if the person has exercised their right of access.

Nor will the person reported be provided with any information that, although it does not involve the direct disclosure of the identity of the complainant, may lead to its investigation.
- h) The OCPN, as the data controller, will be obliged to block the data when it proceeds to rectify or delete it, in the terms provided for in the personal data protection regulations.

The blocking of data consists of the identification and confidentiality of the same, adopting technical and organizational measures, to prevent its processing, including its viewing, except for the provision of the data to judges and courts, the Public Prosecutor's Office or the competent Public Administrations, in particular the data protection authorities, for the demand of possible liabilities arising from the processing and only for the limitation period of the same. After this period, the data must be destroyed in any case.

- i) The data that are subject to processing will be kept for the minimum time necessary to decide on the appropriateness of initiating an investigation into the facts reported.
- j) In any case, after **three months - or its extension -** from the receipt of the **complaint** without any investigation proceedings having been initiated, it must be deleted, unless the purpose of the retention is to leave evidence of the operation of the system.

Complaints that have not been acted upon may only be recorded in anonymized form.

- k) In the case of complaints that have been processed, the personal data processed will be kept for the minimum time necessary to comply with the provisions of this Policy, the Reaction to Irregularity Detection Policy and the whistleblower protection regulations. In any case, the maximum period of data retention will be ten years, counted from the date of receipt of the communication.
- l) The personal data obtained and processed in connection with the **complaint** and any subsequent **internal investigation** shall be kept in the register of complaints and investigations, which is kept by the NCB. The **R-88-01-A Register of complaints received** shall not be public and only at the reasoned request of the competent judicial authority, and within the framework of a judicial procedure and under the supervision of the latter, the content of the aforementioned register may be accessed in whole or in part.
- m) The OCPN shall also keep a **record** of the processing activities carried out under its responsibility.
- n) After the minimum time required or, where appropriate, the period of ten years provided for in letter (j), the **complaints** received and the **files** of the investigations carried out may be kept in an anonymized form, in order to be able to accredit, if necessary, the operation of the system, for the purposes of the provisions of article 31 bis of the Criminal Code and the regulations on the protection of whistleblowers.
- o) If there are well-founded indications that the complaint or part of it is not true, it shall be immediately suppressed, unless such lack of veracity may constitute a criminal offence, in which case the information shall be kept for the necessary time during which the judicial proceedings are conducted.
- p) It is prohibited to provide information on internal complaints or investigations to unauthorized persons. The communication of such information will be considered a **very serious disciplinary offence** and will lead to the imposition of the corresponding disciplinary sanction, without prejudice to the fact that it may constitute a criminal or administrative offence.
- q) Any breach of the security of personal data due to improper disclosure to unauthorized third parties must be reported to the Spanish Data Protection Agency and the Independent Authority for the Protection of Whistleblowers.

- r) Given that we are dealing with a case of processing of data not obtained from the data subject, it is guaranteed that the person reported will be informed in the shortest possible time of the facts reported and of the information referred to in section **"6.6 Rights and obligations of the person reported"** of this procedure

The implementation of high-level security measures in the processing of such data is guaranteed

8. DOCUMENTS

Code of conduct.

PG-74-02 Actions in situations of Workplace Harassment, Sexual Harassment and Harassment based on sex.

PG-88-01 Procedure for the investigation of non-compliance and irregularities and sanctioning regime.

Compliance Policy.

Workers' Statute.

Collective Agreement.

9. RECORDS

Complaints received.

R-88-01-A Register of complaints received.

Acknowledgment of receipt.

ANX-COMP-87-A Clause accuses receipt.

OCPN investigation reports.

Compliance Committee Minutes.