



Compliance and business ethics

LOPESAN'S CORPORATE POLICY ON INTERNAL REPORTING AND WHISTLEBLOWER PROTECTION SYSTEM

I.- Introduction to the Internal Reporting System of the LOPESAN Group

Following the Code of Ethics of the LOPESAN Group¹ and with the Regulatory Compliance Model, each and every person working in the Group or acting on behalf of LOPESAN must behave with integrity and comply with the laws and regulations applicable to their professional activity. The commitment to a culture of ethics and compliance is embodied in the possibility of disclosing irregular situations or conduct, in the protection of the person who reports it, as well as in the adoption of appropriate measures in the face of potential breaches or, where applicable, repairing their consequences and preventing the damage from recurring in the future. In this respect, LOPESAN has the necessary instruments.

The cooperation of² professionals in preventing or detecting irregular behaviour, non-compliance, or misconduct is essential. By doing so, we will improve our professional environment, corporate-ethical culture, and commitment to compliance with the Group's laws and regulations, especially our Code of Ethics and Compliance Policy.

For this reason, LOPESAN has been promoting a culture of communication for years. In addition, we have had a **Whistleblower Channel** as a formal and secure mechanism since 2021 to be able to enquire or report irregular behaviour without any fear, as LOPESAN prohibits and will sanction any conduct that involves retaliation against the complainant under the terms established in the regulations. Therefore, all communications, regardless of the channel used, provided that they fall within the scope of application of this Policy, shall enjoy the guarantees of the Internal Reporting System.

Pursuant to Directive 2019/1937³ and, in the case of Spain, to Law 2/2023 of 20 February, regulating the protection of persons who report regulatory infringements and the fight against corruption, the aforementioned Channel has been updated.

¹ The LOPESAN Group being understood to be those companies in whose share capital we hold, directly or indirectly, the majority of the shares, holdings or voting rights, or in whose governing body we have appointed or have the power to appoint the majority of its members, in such a way that we effectively control the company. The functions of the Board of Directors of the head company of the Group include establishing the foundations for adequate and efficient coordination between the companies of the Group, both Spanish and foreign; respecting, in all cases, the decision-making autonomy of the management bodies and executives of each company, in accordance with the corporate interest of each of the companies that make up the Group or the specific legislation that affects it. The Board of Directors of the head company approves this Policy in accordance with Spanish law, thus fulfilling its function of establishing the strategy and principles and designing the necessary mechanisms for an adequate and efficient coordination of activities related to the management of complaints, the guarantees and principles of which are applicable to all national and foreign companies.

² This document, in accordance with the principle of economy of language, may use the term masculine plural to encompass male, female, non-binary, etc., in a fully inclusive and respectful manner.

³ DIRECTIVE (EU) 2019/1937 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 23 October 2019.

It is integrated into the LOPESAN Group's Internal Reporting System ("**SII**" for its acronym in Spanish)⁴. The Internal Reporting System is a set of regulatory, organisational, and operational elements that comprise the Group's whistleblowing and complainant protection management model. Therefore, the LOPESAN Group has a single Internal Reporting System for the entire Group regardless of the territory or country in which it operates. The governing bodies of the remaining companies or groups of companies constituted under legislation other than the Spanish legislation of the LOPESAN Group must approve this Policy and Development Procedure without prejudice to making the appropriate adaptations under the applicable legislation and designate an Internal Reporting System Manager who shall be responsible for the management of communications under the terms outlined in this Policy and the Development Procedure in all matters that do not contradict local legislation.

In any case, the principles and guarantees contained in this Policy apply to the entire Group.

Therefore, this document is configured as the Corporate Policy on Internal Reporting and Whistleblower Protection System ("**Policy**"), which emanates from the will of the Group's head entity to establish the strategy, principles, and guarantees of the SII mentioned above and the Channel, as a formal communications mechanism. This Policy is complemented by the Internal Reporting System Procedure ("**Procedure**"), subject to adaptations to local legislation as referenced above.

This Procedure replaces the previous Channel Regulations of 2021.

II.- Territorial, corporate, and personal scope of application

This Policy applies to all companies that make up the LOPESAN Group⁵ and to each and every one of its executive directors, managers, and other employees or persons who have a relationship of dependence (of any nature) or are, have been or are in the process of being under the management or supervision of LOPESAN, regardless of their functional or hierarchical position or the territory in which they operate ("**Personnel**").

In addition, it is encouraged that any person (natural or legal) who has had, has, or may have a professional relationship (or in the framework of a professional context) with LOPESAN ("**Third Parties**") also use the Whistleblower Channel in the cases regulated in this Policy and in the Development Procedure and independently of other means of communication made available to Third Parties.

Companies incorporated under legislation other than Spanish law must comply with the principles and guarantees established in this Policy and/or in the implementing regulations without prejudice to making the adaptations required by the applicable legislation, as specified in the previous section.

III.- Material scope of application

Employees must report any knowledge or suspicion of irregular conduct or conduct that may constitute a breach of current legislation, our Code of Ethics, and other internal Group regulations. In addition, the Channel can be used to raise doubts or queries about the applicable regulations.

Specifically, this Policy and its implementing regulations shall apply to any communications on actions or omissions included and in the terms set forth in article

⁴ In the case of Spain, the SII has been previously enquired with the employee's legal representatives in Spain after approval by the Council.

⁵ See Note 1.

2 of Law/2023, of 20 February, such as those relating to European Union Law, any conduct that could constitute a serious or severe administrative or criminal offence, including those relating to the Public Treasury and Social Security, as well as in the labour sphere offences concerning the occupational health and safety, all without prejudice to the protection established in the specific regulations that may be applicable.

IV.- Mechanisms for communicating queries or complaints in the LOPESAN Group

The LOPESAN Group has multiple communication channels (for queries or complaints) with its internal and external stakeholders (communication with the hierarchical superior, by telephone, written media, communications through applications, etc.) as a basis for its culture of transparency and ethical commitment and its Internal Reporting System and Compliance Model.

Specifically, the LOPESAN Group in Spain makes available to Staff and Third Parties the following formal channels that make up the Whistleblower Channel⁶:

- 1. Email:** via the LOPESAN Group email address canaldenuncias@lopesan.com
- 2. Postal mail:** C/ Concepción Arenal 20, 2º Cial. CP 35006 Las Palmas de Gran Canaria (Las Palmas, Spain). To the attention of the Compliance Officer, including the words "Confidential" on the envelope.

A face-to-face meeting may also be requested to report the irregularity in question. This channel will be regulated in the Procedure.

Regardless of the channel used, whether formal mechanisms or otherwise, information will be treated confidentially; no retaliation against the informant or persons involved in or supporting the communication will be guaranteed; an independent and impartial investigation will be carried out; and the rights of the parties involved will be guaranteed in accordance with this Policy and its implementing rules.

In addition, each country's government or public administration in which the Group has a presence may have official channels made available to individuals.

In the case of the European Union, Member States have designated competent authorities to which non-compliance can be reported, either directly or after communication through the Whistleblower Channel. For this reason, information will be provided on LOPESAN's corporate website or other means deemed effective, in a clear and accessible manner, on the external channels of complaint (as they are set up and/or their existence and/or means or channels of communication are communicated), before the competent authorities and, where appropriate, before the institutions, bodies or agencies of the European Union.

V.- Responsible for the Internal Reporting System

The Board of Directors of the head entity, as the highest decision-making body of the Group, is responsible for implementing an Internal Reporting System, for approving this Policy and Procedure for its development, and for appointing the Persons Responsible for the management of the aforementioned System and the formal Channel that integrates it in each of the countries in which the Group is present.

⁶ If new Channels are set up in the countries in which the Group is present, they will be included in the local regulations or by means of an annex to this Policy and/or implementing regulations. This will also be published on the LOPESAN corporate website.

Therefore, the Board of Directors appoints as the Group's Internal Reporting System Manager in Spain the corporate Compliance Officer, who must ensure compliance with this Policy and the Procedure, assume the function of head of the Group's Internal Reporting System and manage, and supervise its operation, protecting the *bona fide* complainant under the terms set forth in this Policy and the Procedure.

The System Manager shall report to the Board of Directors annually and, whenever necessary, as much information as may be required on the activity of the System, preserving confidentiality and anonymity, as well as other guarantees and rights of the users of the Channel established in this Policy.

The System Manager is a Group executive who is also the Compliance Officer and is part of the legal team. In any case, the System Manager shall act with autonomy and independence concerning other members of the Staff, Third Parties, committees, bodies, or management and/or governing bodies of the LOPESAN Group, including the highest governing body of the companies that make up the LOPESAN Group and by express mandate of the Board of Directors of the head entity. The System Manager shall also be provided with sufficient means to carry out his or her work.

Both the appointment and the dismissal of the System Manager shall be notified to the Independent Authority for Whistleblower Protection, AAI for its acronym in Spanish, or, where appropriate, to the competent authorities or bodies of the Autonomous Communities (as they are set up and/or communicate their existence and/or means or channels of communication).

The governing bodies of the other companies or groups of companies of a nationality other than Spanish that form part of the LOPESAN Group must designate their respective Heads of the Internal Reporting System for the appropriate management of their respective Channels, as formal means of communication in such locations, and, if necessary, regulate such aspects as may be relevant to adapt this Policy and its Development Procedure to the applicable legislation.

The different Heads of the Group SII shall define a protocol for action and internal coordination to ensure compliance with the principles and guarantees of the LOPESAN Group SII and each of the Channels, as formal local mechanisms per country, that comprise them.

VI.- Principles and guarantees of the Internal Reporting System and the Whistleblower Channel

- 1. Legality and corporate ethics:** regardless of the channel used to submit a complaint or query, its management and processing shall be governed by the legislation in force, by this Policy, and by the LOPESAN Group's Internal Reporting System Procedure or, where appropriate, the procedures and/or implementing rules of the Group's companies of a nationality other than Spanish. Likewise, communications will be processed fully and professionally following our Code of Ethics and other regulations.
- 2. Accessibility and transparency:** the Whistleblower Channel and any channels that make up the System shall be easily accessible and sufficiently publicised to both Staff and Third Parties. Specifically, the Policy and Procedure will be published on the LOPESAN corporate website. In any case, Staff will be informed and trained, as has been the case for years.
- 3. Management Independence:** any communications received by LOPESAN will be managed independently and impartially by the System Manager, acting

at all times with independence and with the utmost respect for the legislation, regulations, principles, and values of LOPESAN.

- 4. Traceability and security:** communications will be registered and processed by the Controller in accordance with this Policy and the Procedure or, as the case may be, the procedures and/or implementing regulations of companies of a nationality other than Spanish, without prejudice to the application of the specific regulations regarding the subject matter of the communication. Specifically, if the Procedure is applicable, the Controller shall keep a documentary record of all communications received and actions carried out in the Register Book.

The Group shall take the necessary measures to preserve the security and integrity of information and personal data processing (by means of encrypted information systems, deletion of metadata, etc.).

- 5. - Anonymity:** Anonymity is guaranteed for those who do not wish to provide their identity when submitting a complaint.
- 6. - Good faith:** the information provided must be provided in good faith, which means that we must believe that what we are communicating is truthful, even if it is later proven that the information was wrong. Interpersonal or work-related matters outside the scope of this Policy should not be shared.
- 7. Right to information, right of defence, right to honour, and right to the presumption of innocence:** LOPESAN guarantees the right of defence, the right to honour, and the right to the presumption of innocence of all persons against whom a complaint is filed, as well as any other rights and guarantees that may apply.

The complainant shall be entitled to an acknowledgement of receipt of his or her communication within seven (7) calendar days from the date of such communication and to have the appropriate investigations carried out, if necessary. The file shall be resolved within a maximum period of three (3) months, unless the complexity of the investigation and/or the circumstances of the investigation justify a longer period, in which case three (3) additional months may be extended. Accordingly, a maximum of six (6) months is available from filing the complaint to closing the case.

The respondent has the right to know the acts or omissions (offences) attributed to him or her by succinctly communicating the facts. This communication shall take place at such time and in such manner as is deemed appropriate to ensure the proper conduct of the investigation and in accordance with the applicable legal provisions.

In any event, the respondent also has the right to be heard at any time, in such manner as is considered appropriate, to ensure the proper conduct of the investigation.

Likewise, the System Manager shall provide a secure means of communication with the complainant and/or the respondent to maintain a means of interaction and/or exchange or expansion of information. This means of communication may, where appropriate, form part of the formal channel set up for this purpose.

- 8. No retaliation, protection of the complainant or other persons involved or related to the complainant:** provided that reports or enquiries are made in good faith and following this Policy and the Procedure, no

disciplinary action will be taken against persons who report or assist in the detection, reporting or handling of wrongdoing. LOPESAN will proactively protect complainants and sanction persons who commit any act that may constitute retaliation against complainants or related persons (natural and/or legal) or breach the duty of confidentiality.

9. Confidentiality: LOPESAN guarantees the confidentiality of the person's identity using the whistleblowing channels that comprise the Group's Internal Reporting System and any other person involved (directly or indirectly) in the reported facts. Likewise, any information provided will be treated with the utmost confidentiality. The data may only be provided if there is legal cause and/or upon request of the competent authority (judicial, fiscal, or administrative) or when the Internal Reporting System Manager understands that it is necessary to communicate it to the Human Resources Department, or other areas/bodies due to the status of the subject, for the application of sanctioning measures or other areas, persons or bodies to investigate the facts, trying to preserve, especially and in any case, the identity of the complainant, all in accordance with the applicable legislation and with this Policy and Procedure.

10. Protection of personal data: the legislation and internal regulations on data protection will be respected in all cases, and the Privacy Policy will govern the management of data obtained through the Internal Reporting System of any person whose data is processed. For this purpose, the principle of proportionality shall apply at all times when collecting data and information in the course of the investigation of a complaint: (i) the data collected shall be limited to those strictly and objectively necessary to process the complaints and verify the reality of the facts reported; (ii) they shall be processed at all times following applicable data protection regulations, for legitimate and specific purposes concerning the investigation that may arise as a result of the complaint and shall not be used for incompatible purposes; and (iii) they shall be adequate and not excessive in relation to the purposes above.

VII.- Approval, publication, and entry into force

This Policy has been approved by the Sole Administrator of INVERTUR HELSAN, S.L.U. on 13 June 2023, coming into force at this very moment. In addition, it will be published in TULOPEAN, on the corporate website. It will be communicated to LOPESAN Staff and, to the extent applicable, to Third Parties.

The governing bodies of the other LOPESAN Group companies in Spain to which this Policy applies must adhere.

The governing bodies of the other companies or groups of companies of a nationality other than Spanish that form part of the LOPESAN Group must approve this Policy by means of the modification/adaptation/inclusion of an annex or any other legally valid formulas of any aspects that may be appropriate to comply with their respective legislation.