



1. PURPOSE AND SCOPE

The purpose of the Whistleblower Channel (hereinafter, “the Channel”) is to set out a procedure for communications with the Compliance Team, which is responsible for the internal reporting system, in order to facilitate the reporting of misconduct or queries relating to potential breaches of either regulations or the Group’s internal policies in line with the Group’s Crime Prevention Policy (hereinafter, “CPP”) and in accordance with Law 2/2023 of 20 February regulating the protection of persons who report regulatory infringements and the fight against corruption.

This Channel should be used by all employees of the ALUDEC GROUP, including its governing and administrative bodies, management and general employees as persons subject to the group’s CPP, regardless of their professional category. The Channel may also be used by the Group’s partners, contractors, subcontractors and suppliers and any person working under the direction or supervision of the Group or otherwise connected to the Group’s companies.

The Channel may be used to communicate all circumstances that appear to conflict with the strict application and observance of the principles contained in the Code of Ethics or other ALUDEC GROUP internal policies and protocols, including any potential violations of applicable legislation that may constitute a serious or very serious criminal offence, affect the financial interests of the European Union or have an impact on the internal market of the Union.

Such reports of concern will be especially relevant when such misconduct could potentially lead to criminal charges against the ALUDEC GROUP.

Even though the Whistleblowing Channel is the preferred means of reporting suspected legal violations or breaches of internal policy, this Channel is established as a complement to the other usual channels of communication in all companies, such as through employee representatives, superiors or managers, quality control personnel, or, where appropriate, internal and external auditors.

2. MANAGEMENT OF THE WHISTLEBLOWING CHANNEL

The Compliance Team will be responsible for managing the Whistleblowing Channel and will receive written whistleblower reports in the following ways:

- Through the platform provided for this purpose on the Group’s website, at the following URL: <https://aludec.com/en/complaints>

The Compliance Team is responsible for ensuring that the means to submit a report are kept up to date on both the Group’s website and the corporate intranet.

Reports of concern may be sent through the Channel anonymously.

In the handling and processing of all reports of concern, the Compliance Team must respect the principles set out in both the Code of Ethics and Law 2/2023 in order to ensure that the whistleblower’s identity is kept confidential and that they are fully protected against any negative consequences or reprisals. With respect to the individual subject to the report, their rights to privacy, defence and the presumption of innocence shall also be respected.

Without prejudice to the previous points, use of the Channel shall rely on the principles of good faith and should be used correctly and seriously by all people concerned. This Channel may not be used for illegitimate, personal or unlawful purposes or purposes contrary to good faith.

3. PERSONAL DATA PROTECTION

GRUPO ALUDEC is committed to ensuring that whistleblower’s personal data is protected and kept confidential, in accordance with the provisions of 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, Organic Law 7/2021 of 26 May on the protection of personal data processed for the purposes of the prevention, detection, investigation and prosecution of criminal offences and the execution of criminal penalties, and this present document.

Furthermore, all individuals who need to be informed of its contents as part of this procedure shall also be bound by an obligation of confidentiality.



The procedures followed shall ensure that the identity of the whistleblower is kept confidential at all times whenever their personal data is processed so that their identity can never be disclosed to the individual subject to the report of concern. The whistleblower's identity shall also not be disclosed to third parties or the employee's management, except on a need-to-know basis to those individuals involved in any subsequent investigation or disciplinary or legal proceedings initiated as a result of the investigation conducted by the Compliance Team.

Whistleblowers will be informed of their rights of access, rectification, deletion, portability and objection with respect to the processing of their personal data. Where personal data has been obtained directly from data subjects, they will be provided with the information referred to in Article 13 of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 and Article 11 of Organic Law 3/2018 of 5 December.

The following data protection rights may be exercised through the channels indicated. Except for cases where a report has been submitted anonymously, the data subject should attach a scanned copy of their national ID, clearly indicate the right that they wish to exercise and provide the number of the procedure that has been communicated to them:

- The right to request a copy of the personal data being processed. This shall be provided within one month from the date of request (right of access). Please note that any exercise of this right by an individual subject to a report will be limited to their own personal data and will not include personal data relating to other data subjects or the whistleblower's identity.
- The right to update or amend information if it is incorrect (right of rectification).
- The right to request that we stop using the information while a case is being resolved, as well as at other times (right to restriction of processing).

The data processed may only be kept on the IT system for the time required to decide whether or not to open an inquiry into the facts reported. Personal data will be deleted from the Whistleblowing Channel once it is no longer required. Under no circumstances may this period exceed three months from the receipt of the report. However, an

exception to this may apply if the processing of such data leads to subsequent sanctioning, administrative or legal proceedings.

In any case, once three months have elapsed from the submission of the report without any investigation having been initiated, either the report should be deleted or the personal data that it contains must be irreversibly anonymised, ensuring the deletion of any element or mention that could allow the unequivocal identification of the whistleblower or the individual subject to the report.

No personal data shall be collected if it is not manifestly relevant to the proper handling of the case. Similarly, any personal data considered excessive or inappropriate will be removed from the information provided in the report.

You can find more detailed information, including details on how to exercise your rights in the [ALUDEC Group Whistleblowing Channel Privacy Policy](#).

4. SUBMISSION OF REPORTS OF CONCERN

Anyone who becomes aware of any misconduct that potentially infringes ALUDEC GROUP's internal policies or any action or omission that may constitute a serious or very serious criminal or administrative offence, could affect the financial interests of the European Union or may have an impact on the internal market of the Union should submit a whistleblower report using the means described above.

This report should contain, wherever possible, the following details:

- Description of the alleged misconduct, illegal activity or breach of the Code of Ethics.
- Names of the people who are potentially involved.
- Approximate dates that the events took place.
- Means by which the conduct was carried out.
- Business areas affected.
- Relevant processes affected (e.g., procurement, accounting, treasury, etc.).
- Potential financial impact.
- Documentation or evidence of the facts.



In all cases, the report should be as descriptive and detailed as possible so as to make it easier to identify the person(s) or department(s) involved.

Once the Compliance Team has received the report, it shall send an acknowledgement of receipt to the whistleblower within 7 calendar days, unless the whistleblower has opted to remain anonymous or such acknowledgement could jeopardise the report's confidentiality.

Then, once the contents of the report have been assessed, the Compliance Team will determine whether or not to open an investigation. The Compliance Team will not process any submission that is manifestly false, unfounded or does not relate to potential misconduct, illegal activity or infringement of the Group's Code of Ethics.

The whistleblower must be duly identified in the report processed, except where the report has been submitted anonymously.

In order to decide whether or not to accept the submitted report, the whistleblower may be asked to clarify certain details or provide additional information, documentation or data to prove that the alleged misconduct took place.

The individual subject to the report shall be informed of the facts of which they are accused as early as possible.

Once the report has been assessed, one of the following steps shall be taken:

- Where the report of concern does not fall under the remit of the Compliance Team, the whistleblower shall be informed that their report has been archived, without prejudice to its potential transfer to the corresponding management team;
- The whistleblower shall be informed that an investigation has been opened, or
- The Compliance Team shall issue a response to the enquiry that it received.

5. HANDLING OF REPORTS OF CONCERN

Once the report has been accepted, the Compliance Team shall carry out the necessary investigation, calling upon the assistance of external advisors, if required.

If an accusation is made against the Compliance Team or a member of the Compliance Team, or where there is a conflict of interest, the individual or individuals in question shall not participate further in the handling of the case.

The Compliance Team shall check that the facts reported are true and accurate, gathering testimony from witnesses and people affected and carrying out all procedures that it deems appropriate. Any involvement by witnesses or other people affected shall remain confidential.

An interview shall be held with the individual subject to the report not later than two months following submission of the report of concern. They shall be informed of the facts established, invited to present their version of events and allowed to provide evidence, all while respecting the principle of the presumption of innocence.

The investigation file shall include a detailed account of all actions that have been carried out and all documents that have been collected to provide sufficient and appropriate evidence.

6. CONCLUSIÓN DE LA INVESTIGACIÓN

Once the investigation has been completed, within a maximum period of three months from the submission of the report of concern, the Compliance Team shall issue its conclusions, which shall include the following details:

- (i). Place, time and nature of the facts subject to the report.
- (ii). Identification of whistleblowers (if possible) and the individuals subject to the report.
- (iii). List of actions carried out, the parties involved and the evidence obtained during the investigation process.
- (iv). Assessment of the proven facts, which may lead to one of the following resolutions:
 - a) Closure of the case, if the Compliance Team believes that the facts do not constitute an infringement of the law or the Code of Ethics that



might constitute a criminal offence. However, the case may be referred to the relevant management team where the misconduct reported may imply a breach of the Group's internal rules.

b) Continuation of further proceedings, if the Compliance Team believes that, based on the investigation carried out, it has been sufficiently proven that the individual subject to the report has committed an illegal act or breached the ALUDEC GROUP's internal policies and protocols.

In this case, this decision shall be communicated to the ALUDEC GROUP Board of Directors. The Board of Directors shall then take into consideration the position held by the members affected by the report and the particular importance that the facts investigated or communicated may have for the ALUDEC GROUP, its reputation or its employees.

The Board of Directors shall then inform the Compliance Team of its own conclusions.

If the report leads to a legal investigation or criminal proceedings, the Board of Directors and the Legal Department must be informed.

In any case, the Compliance Team shall communicate its decision to the Human Resources Director and will recommend any appropriate disciplinary measures.

c) A response to the queries submitted to the Compliance Team regarding the application of the provisions of the ALUDEC GROUP Code of Ethics.

(v). Recomendación de medidas organizativas, preventivas y los controles que se estimen convenientes para impedir que dicha conducta se vuelva a producir, incluyendo en todo caso, recomendaciones sobre formación de empleados y directivos.

Where it is suspected that the facts may constitute a criminal offence, the Compliance Team shall immediately forward the information to the Public Prosecutor's Office; and in the event that the facts affect the financial interests of the European Union, the information shall be forwarded to the European Public Prosecutor's Office.

The Compliance Team shall inform both the whistleblower and the individual subject to the report of the conclusion of the investigation within a maximum period of three months

from the date the report was submitted, except where the particular complexity of the case requires an extension to this period. In this case, this period may be extended for a maximum of three months, and the whistleblower will be informed of this extension.

7. DOCUMENTATION AND ARCHIVING OF COMPLIANCE TEAM AND WHISTLEBLOWING CHANNEL PROCEEDINGS

The Compliance Team shall keep all documentation relating to the cases that it deals with and shall keep a file or dossier for each submission documenting all procedures and incidents and the eventual resolution of the case. The Compliance Team shall keep a record of all information received and any subsequent investigations arising from the receipt of said information, ensuring that the necessary levels of confidentiality and data protection provided for in Law 2/2023 are maintained at all times.

Any personal data relating to submissions and internal investigations shall only be retained for as long as necessary to comply with applicable regulations. Data shall not be retained for a period longer than ten years.

8. WHISTLEBLOWER PROTECTION

The ALUDEC GROUP shall ensure that no acts of retaliation are carried out against whistleblowers who have reported any misconduct or breaches of regulations or the Group's internal policies in accordance with Law 2/2023 of 20 February regulating the protection of persons who report regulatory infringements and the fight against corruption.

In particular, any kind of unfavourable treatment that puts the individuals concerned at a particular disadvantage compared to someone else in the workplace or other working environment, solely because of their status as whistleblowers, or because they have made a public disclosure, is strictly prohibited.

The following shall be considered to be acts of retaliation and are strictly prohibited:

a) Suspension of an employment contract, dismissal or termination of an employment or statutory relationship, including non-renewal or early termination of a temporary employment contract after the probationary period, or early termination or cancellation of a contract for goods or services, imposition of any disciplinary

measure, demotion or denial of promotion and any other substantial modification of working conditions and failure to convert a temporary employment contract into a permanent one, where the employee had legitimate expectations that they would be offered a permanent job; unless these measures are carried out as part of the regular exercise of managerial powers under the relevant labour or public employee statute legislation, due to circumstances, facts or breaches that are proven and unrelated to the submission of the report of concern.

- b) Damages, including damage to the person's reputation, financial losses, coercion, intimidation, harassment or ostracism.
- c) Negative performance evaluations or references.
- d) Blacklisting or spreading of information in a particular sector that hinders or prevents the individual from being hired or gaining new contracts for work or services.
- e) Refusal or revocation of a licence or permit.
- f) Denial of training.
- g) Discrimination or unfavourable or unfair treatment.

The Group will take all the measures it deems necessary to protect whistleblowers in the event of such retaliation and will take appropriate disciplinary action against those who have instigated such acts.

9. DISCIPLINARY PROCEDURE

Anyone found to have knowingly submitted a false report may be subject to criminal or civil procedures in accordance with current legislation, as well as any corresponding disciplinary measures where appropriate.

Where an investigation concludes that an act of misconduct in breach of the law or the ALUDEC GROUP Code of Ethics has taken place that could constitute a criminal act, the provisions of the Disciplinary Procedure, Collective Agreement and any applicable employment legislation shall apply.

If it is established that any information provided is incorrect, whether wholly or in part, it must be immediately deleted as soon as this comes to light, unless the submission of such incorrect information may constitute a criminal

offence, in which case the information shall be kept for as long as is deemed necessary during the subsequent legal proceedings.