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# Internal Information System Policy

## - Ethics Channel-

### MASORANGE Group

*(This document has been translated from the current valid Spanish version for informational purposes only. If in doubt, please refer to the Spanish version)*

Prepared by: Compliance	Reviewed by: Audit and Risk Committee	Approved by: Board of Directors
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- Public document.



## Version control

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Version	Approval date	Changes
1.0	27/06/2024	<i>Initial version</i>

## Reference to other documents

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MASORANGE Group Code of Ethics

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MASORANGE Group Anti-corruption Policy

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MASORANGE Group Criminal Prevention Policy

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## 1. Introduction

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At MASORANGE, our commitment to integrity leads us to rigorously respect the duty of honesty in the exercise of our professional activity. All persons working at MASORANGE must undertake to act in an exemplary, transparent and law-abiding manner in the performance of their duties.

This Policy has been formulated in accordance with Law 2/2023 of 20 February on the protection of persons who report regulatory infringements and the fight against corruption, as well as other applicable EU and national legislation.

All Board members, directors and employees of the MASORANGE Group have a duty to report any alleged irregularity or act contrary to the law or to internal policies and rules of which they become aware during their professional activities.

By this Policy, the Board of Directors of the MASORANGE Group, as the responsible for the implementation of the Internal Reporting System, makes available to all employees and other stakeholders an Ethics Channel where they can raise alerts about offences, as well as ask general or specific questions to MASORANGE experts on issues related to ethics, compliance and corporate social responsibility.

The Internal Reporting System aims to reinforce the MASORANGE Group's approach to ethics and compliance; when a person sends an alert it helps the company to detect deficiencies and encourage their correction. By enabling the MASORANGE Group to operate in accordance with its Code of Ethics, Anti-Corruption Policy, Criminal Prevention Policy and laws and regulations, it contributes to the durability of the company's activity and to reducing reputational and financial risks.

This Policy is complemented by the Ethics Channel management procedure.

## 2. Scope of application

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This Policy is applicable to all the companies that make up the MASORANGE Group at any given time, as well as to the directors, administrators, managers and employees of the MASORANGE Group.

Persons who act, for any reason, as representatives of MASORANGE Group companies in companies and entities not belonging to the same, shall observe the provisions of this Policy and shall promote, as far as possible, and within the scope of their powers and responsibilities, the application of the principles contained herein in those companies and entities in which they exercise their representation.



### 3. Principles of the Internal Reporting System - Ethics Channel

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The Board of Directors of MASORANGE has entrusted the management of its Internal Information System to the Chief Compliance Officer, who will carry out his functions in full compliance with the laws and regulations.

The Chief Compliance Officer will be supported by the legal and assurance area and the Ethics and Compliance Committee with the material and human resources that are necessary and sufficient for the exercise of his or her competences.

The foregoing is without prejudice to the powers of investigation and resolution of alerts established in the management procedure of the Ethics Channel.

The principles on which this Policy is based are as follows:

- Regularly communicate to employees the alert procedure, which must be easily accessible
- The communications should mention the following points:
  - a. Ensure the protection of whistleblowers who acts in good faith
  - b. The risk of penalties in case of abusive use
  - c. Protection of the confidentiality of the identity of the whistleblower, of the persons concerned and of the information provided in the alert
  - d. The possibility to formulate the alert anonymously
  - e. The scope of the alerts
  - f. The possibility of asking advice
- Encourage the use of the Ethics Channel procedure to avoid alerts being sent outside the implemented system and thus facilitate follow-up and reporting. However, alerts originating from channels outside this internal system will be analyzed.
- Inform the whistleblower about the status of the handling of the alert (acknowledgement of receipt, information about the admissibility of the alert and information after the completion of the handling of the alert).
- Ensure that whistleblowers are protected against any sanction, termination of contract or discrimination for selflessly and in good faith reporting facts of which they have personal knowledge.
- Ensure strict confidentiality or anonymity of the identity of the whistleblower, the persons who are the subject of the alerts and the information provided in the alert.
- Encourage whistleblowers to disclose their identity to ensure their protection, enable requests for additional information and minimize libel alerts. Anonymous alerts will be accepted for processing if the facts reported are serious and if they provide sufficient detail.
- Ensuring compliance with data protection regulations.
- Guarantee constitutional and legal rights (not to testify and/or remain silent, and not



to confess the facts, legal aid, etc.).

- Respect the presumption of innocence and the honor of the persons concerned.
- Establish a procedure for communication, handling and resolution of the alert: (i) receipt and registration, (ii) assessment of admissibility, (iii) investigation, (iv) sanctions, if any.
- Submit, at least once a year, to the MASORANGE Board of Directors an anonymous report of the alerts received (that have been or are being processed).

#### **4. Access to the Ethics Channel**

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The MASORANGE Ethics Channel is available to MASORANGE's directors, managers, executives and employees, as well as to all parties with whom we are associated, even if the legal relationship has ended or has not yet begun (companies, subcontractors, partners, consultants or intermediaries... acting on behalf of the MASORANGE Group).

Any conduct or concern about breaches of the law (corruption, influence peddling, conflict of interest, fraud, ethics, internal control, auditing, accounting, human rights, fundamental freedoms, personal health and safety, environment, etc.) as well as MASORANGE's internal policies and procedures (Code of Ethics, Anti-corruption Policy, Criminal Prevention Policy, etc.) can be reported through this channel.

This channel is accessible via the internet at the following URL address:

<https://masorange.es>

Facts covered by national defense secrecy, medical secrecy or lawyer-client confidentiality are excluded from the internal reporting system.

This channel is not intended for routine human resources queries (e.g. remuneration queries), which should be directed to the People area, nor for alerts regarding customer complaints, which should be directed to Customer Service.

However, the Ethics Channel is also used to deal with queries and/or doubts relating to regulatory compliance and/or the functioning of the Channel.

All those who receive a communication under the internal reporting system must keep it confidential and forward it to the Chief Compliance Officer.

#### **5. Processing of alerts**

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The Chief Compliance Officer, with the support of the assurance area and the Ethics and Compliance Committee, will manage and process alerts in the shortest possible time to ensure the achievement of the compliance function assigned to them.

Alerts will be handled in accordance with the Ethics Channel management procedure.

In the event of an alert related to a possible situation of discrimination, moral harassment or sexual harassment, the alert will be forwarded to the People Area - Labor Relations - so



that action can be taken in accordance with the provisions of the Protocol on Harassment at work, sexual and/or gender-based harassment.

## **6. Whistleblower protection**

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The Chief Compliance Officer and the Ethics and Compliance Committee guarantee the protection that MASORANGE offers to whistleblowers using the Internal Reporting System.

MASORANGE undertakes not to use direct or indirect discriminatory measures against any whistleblower who disinterestedly and honestly submits an alert about facts that contravene laws or internal procedures of which he or she has become aware.

MASORANGE guarantees that the management procedure implemented protects the anonymity and/or confidentiality of the identity of the whistleblower, of the third parties mentioned in the alert, as well as any data provided, and may not disclose them without their express consent, with the exception of those cases in which, due to legal or judicial obligation, the identity of the whistleblower must be disclosed. If this exception applies, the whistleblower shall be informed in advance of the need to disclose his or her identity, and the necessary measures shall be put in place to ensure his or her security.

A whistleblower in good faith shall be afforded due protection in accordance with the applicable law.

Anyone who becomes aware of a situation involving retaliation against a whistleblower must immediately report it to the Chief Compliance Officer so that all necessary measures can be taken to protect the whistleblower.

However, abusive use of the system exposes the perpetrator to disciplinary and/or legal proceedings.

## **7. Protection of personal data**

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The processing of personal data shall be governed by the provisions of the legal regulations.

MASORANGE shall adopt the necessary measures to guarantee the security of personal data and avoid its alteration, loss, unauthorized processing or access.

## **8. Publication and entry into force**

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This Policy is applicable from the date of its approval by the Board of Directors, will be published on the corporate intranet and on the MASORANGE Group's website and will be communicated to all stakeholders.