

STAYINGVALENCIA

TIBESOCA, S.L.

WHISTLEBLOWING CHANNELS

TIBESOCA, S.L.

Page 2 of 6 Whistleblowing Channels. Document No. 12

Implementation Date: 17.06.2024

Last Updated:

WHISTLEBLOWING CHANNEL PROTOCOL

CONCEPT

The whistleblowing channel is the tool through which the company receives and manages information provided by organization members about conduct contrary to the ethical code, corporate policies approved by the company, or the criminal code.

OBJECTIVE OF THE WHISTLEBLOWING CHANNEL

The objectives pursued with the implementation of a whistleblowing channel are:

- To prevent conduct that violates the company's ethical code and corporate policies.
- To detect conduct that may constitute a criminal offense within the company.
- To comply with the requirement of Article 31bis of the Criminal Code.
- To implement a culture of compliance and good corporate practices.
- To prevent the commission of crimes within the organization.
- To achieve a compliance scenario that can lead to the exemption or mitigation of criminal liability for the company and the management board for crimes committed by organization members.
- To provide the company with mechanisms for awareness and control of potential non-compliant conduct.
- To initiate disciplinary proceedings and impose sanctions on those who engage in conduct contrary to the organization's compliance standards.
- Where applicable, to cooperate with the justice administration.

REQUIREMENTS OF THE WHISTLEBLOWING CHANNEL

The whistleblowing channel must meet the following guarantees:

- Confidentiality. Effective communication systems will be used to ensure confidentiality is preserved.

The confidentiality of reports is a basic requirement to fulfill the obligation set by Directive 95/46/EC. It is essential that the whistleblower is appropriately protected, ensuring the privacy of the report and preventing their identification, which is crucial for fulfilling the purpose of the whistleblowing channel and encouraging its use.

Legal entities that implement whistleblowing channels must adopt appropriate measures to ensure the whistleblower's identity is confidential and not revealed to the reported party during the investigation.

TIBESOCA, S.L.

Page 3 of 6 Whistleblowing Channels. Document No. 12

Implementation Date: 17.06.2024

Last Updated:

The company guarantees the confidentiality of the whistleblower, as well as protection against possible reprisals.

- Anonymity of the whistleblower. UNE 19601 allows for anonymous reporting. If the report is not anonymous, the anonymity of the whistleblower will be guaranteed.

- Non-retaliation for the whistleblower. It is guaranteed that no reprisals will be taken against the whistleblower.

- Information. All organization members must be informed about the existence and operation of the whistleblowing channel, the confidentiality, anonymity, and non-retaliation for the whistleblower, and that access to this channel is restricted and only accessible to the body designated by the company to manage the report's investigation.

- Training. All organization members will be trained on how to file a report.

- Evaluation. The functioning of the whistleblowing channel must be periodically evaluated.

- Communication. The existence and functioning of the whistleblowing channel must be communicated to the legal representatives of the workers (Art. 64.5 of the Workers' Statute).

- Disciplinary and sanctioning procedure. Organization members must be informed about the disciplinary and sanctioning regime that adequately punishes non-compliance with the code of conduct, corporate policies, and, where applicable, the commission of a crime. UNE 19601 (clause 8.8) establishes the possibility of imposing sanctions that, depending on the degree of non-compliance, can range from a warning to disciplinary dismissal. To this end, considering the limitations established in the Workers' Statute, it must be agreed with the workers that

non-compliance with the code of conduct or corporate policies will be considered a breach of contractual good faith and thus a cause for disciplinary dismissal.

- Investigative body. It must be appointed by the management board and ratified by the shareholders' meeting. Its actions must be objective, transparent, and impartial. It can be internal or external to the organization.

- Resolution body. It must be appointed by the management board and ratified by the shareholders' meeting. It may or may not be the same as the investigative body. It can be internal or external to the organization.

PROCEDURE FOR HANDLING REPORTS

a) Definition of the channel. The method for handling reports will be determined, indicating an email address or postal address directed to the investigative body. All organization members must know this email and/or postal address.

b) Filing the report. The whistleblower will send the report to the following email address:

TIBESOCA, S.L.

Page 4 of 6 Whistleblowing Channels. Document No. 12

Implementation Date: 17.06.2024

Last Updated:

- canaldedenunciascompliance@belenguerabogados.com

The whistleblower must describe the subject of the report and provide any available evidence.

c) Receipt of the report. It must be documented in writing, recording all possible data.

d) Timeline. The date of receipt will be recorded in writing, and deadlines will be set for the stages of the process:

- Preliminary Evaluation.

- Preliminary Decision.

- Investigation Phase.

- Investigation Report.

- Conclusion Report.

- Communication to the resolution body.

e) Preliminary evaluation. The investigator will conduct a preliminary evaluation of the report's content to determine if it may reveal a violation of the code of conduct, corporate policies, or a crime.

f) Definition of the framework. The framework for addressing the report will be defined:

- Code of Conduct.

- Corporate Policies.

- Criminal Code.

g) Preliminary decision. The preliminary decision will be defined as follows:

- Exclusion of non-compliance. If the preliminary evaluation concludes that there is no punishable non-compliance in any of the compliance frameworks, the report file will be closed, recording the evaluation and qualification criteria. The whistleblower will be informed if their identity is known.

- Internal regulation non-compliance. If the reported conduct falls under non-compliance with the code of conduct or corporate policies, the relevant area (labor, administrative, etc.) will be notified.

- Indications of a crime. If the report provides rational indications of a crime, the investigation phase will begin.

h) Investigation phase. Evidence will be gathered from the involved persons, interviews will be conducted, documents from other departments of the company will be requested, etc., and an exhaustive analysis of the collected data will be conducted, ensuring the whistleblower's anonymity is preserved at all times.

TIBESOCA, S.L.

Page 5 of 6 Whistleblowing Channels. Document No. 12

Implementation Date: 17.06.2024

Last Updated:

i) Investigation report. Once the investigation phase is completed, the investigator will issue a report detailing the facts and the investigative actions carried out.

j) Conclusion report. The investigator will issue a founded and reasoned conclusion report, which will be sent to the Compliance Committee, the Compliance Officer, and the Management Board.

k) Resolution body. The resolution body will consist of the Compliance Officer and the Compliance Committee, if designated. Any member who has been the subject of a report will be excluded from the resolution body.

l) Sanction proposal. The resolution body will make a sanction proposal based on the severity of the investigated facts and the conclusions reached and recommend to the management board that the facts be reported to the judicial authority, initiating the post-crime action protocol. In any case, the final decision will rest with the management board.

NOTICE OF INTEREST

All organization members are informed that the use of their computer equipment, email, etc., is reserved exclusively for professional purposes and that the company may access these

systems if there are indications of a crime and/or an internal report is formalized in accordance with this protocol.

TIBESOCA, S.L.

REPORTING FORM

Whistleblower (if not anonymous)

Name

Department

Reporting method

Report date

Reported Party

Name:

Department

DESCRIPTION OF REPORTED FACTS

EVIDENCE PROVIDED

Page 6 of 6 Whistleblowing Channels. Document No. 12

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