



ETHICAL CHANNEL MANUAL

AGUILILLALIÑAN, S.L.

1. INTRODUCTION

Our legal system is increasingly promoting citizen participation for the proper functioning of



public and private institutions. With this, the citizen is given the possibility of denouncing infractions detected within an organization in order to act in consequence and to be able to remedy them.



AGUILILLALIÑAN, S.L. guarantees its commitment to the principles of legality, transparency, corporate and professional ethics, thus rejecting any type of irregular action within our organization. Therefore, we provide an anonymous channel of communication of incidents or illegal actions that occur or may occur in the entity reinforcing our culture of regulatory compliance.

For the above reasons, this Manual on the operation of the ethical channel of AGUILILLALIÑAN, S.L. has been created so that it is known by its staff, by anyone who has an employment or professional relationship with AGUILILLALIÑAN, S.L. and, in short, for anyone interested and related to us.

2. PURPOSE AND SCOPE OF APPLICATION

This Manual regulates the procedure necessary for the correct implementation and proper functioning of the ethical channel of AGUILILLALIÑAN, S.L..

The ethics channel is a communication channel through which you can report, even anonymously, irregularities committed within the organization and of which you have actual knowledge.

2.1. Who can use our ethics channel?

This channel can be used by anyone who has a professional and/or work relationship with AGUILILLALIÑAN, S.L., such as employees, shareholders, partners, collaborators, etc., but information can also be reported by suppliers, customers and, in short, anyone who knows of behavior within the organization that may be harmful to citizens or to society as a whole.

2.2 What issues can be reported through the channel?

As a guideline, and without limitation or exclusion, unlawful or potentially unlawful conduct that can be reported through the channel are: harassment, fraud and corruption (bribery, falsification of documents...), theft, data protection or information security, unethical practices or malpractices (misleading advertising), etc.

In addition, doubts or queries can be raised on issues related to our compliance culture and you can even ask for advice or counsel on practices or processes related to the organization.

3. PRINCIPLES

The operation of the ethics channel is governed by the principles of good faith, confidentiality and indemnity, and independence and impartiality.

3.1. Principle of good faith.

The person using the ethics channel to report an irregularity must comply with the principle of good faith, which requires that any communication or report made through the ethics channel must be based on facts or indications from which it can reasonably be concluded that a reportable fact has been committed. It is strictly forbidden to report a fact knowing it to be false or with the intention of harming a third party. Anyone making a report which is untrue or which is based on the criteria of revenge or with the intention of harming the accused shall be punished.

3.2. Principle of confidentiality and indemnity.

AGUILILLALIÑAN, S.L. will guarantee the maximum confidentiality of the communications received through the ethical channel, as well as of the person concerned and the person reported, preventing such data from being disclosed. Only the persons in charge of the proper management of the procedure will have access to it and will keep the due confidentiality. This obligation of confidentiality shall not apply when the entity is forced to disclose and/or make available information and/or documentation relating to its actions, including the identity of the parties involved, at the request of the competent judicial or administrative authority.

Likewise, AGUILILLALIÑAN, S.L. guarantees the protection of any person who reports any irregularity and those who may participate in the investigation of the facts, against possible reprisals within the organization.

3.3. Principle of Independence and Impartiality.

AGUILILLALIÑAN, S.L. has outsourced the ethical channel management service in order to comply with the necessary principles of objectivity, independence and impartiality when



investigating complaints or advising on the procedure, thus avoiding any conflict of interest that may arise.

4. OPERATION OF THE ETHICS CHANNEL

4.1. Internal information system: ethical channel.

The channel provided by AGUILILLALIÑAN, S.L. as a communication channel related to our organization, will be the ethical channel which can be accessed through the following link: expertodiagnosticodiferencial.canales-eticos.com.

In addition, AGUILILLALIÑAN, S.L. guarantees the availability of the ethical channel through means such as the web page in case we have it, being always in a visible and independent section of the rest of the headings so that it is easily accessible to the user.

The use of the organization's ethical channel does not prevent the informant from using the external channels created by the competent authorities, State Security Forces and Corps, as well as Judges and Courts.

4.2. How to send a communication through the ethical channel platform.

The informant, when accessing our ethical channel, will be warned of the possibility of downloading the Tor Browser as it is a browser that completely protects the identity of the informant due to the fact that the IP of the device is not registered. This download can be done directly through the information window at the top of the home page of the ethical channel, thus ensuring maximum confidentiality in communications.

To file a communication, go to the New Communication tab and fill in the following points:

1. *Description*. Indicate the subject matter of the communication, as well as a description as detailed as possible, and upload files as documentary evidence.
2. *Identification*. It is not mandatory and, in this section, the informant is advised of the possibility of not revealing his identity. In case he/she wishes to prove his/her identity, he/she shall provide his/her name and surname together with his/her e-mail address.
3. *Conditions and rules of use*. The informant must read and accept the rules governing the ethical channel as proof that he/she has been informed.

Once the communication has been submitted, the platform will provide a code to track the procedure.

In order for the user to be able to follow up on the procedure and check its status, he/she must go to the "Follow-up" option on the same home page of the ethical channel by entering the

numerical code that was provided when the communication was sent.

All communications between informant and Instructor will be made through the platform established for this purpose, including a chat between informant and Instructor. However, when the user has identified himself/herself by providing his/her e-mail address, communications between informant and Instructor will be carried out through this means.

The report must be individual. In the event that several persons have knowledge of the same event, each of them must report it individually through the channel.

4.3. Communication of false or bad faith reports.

AGUILILLALIÑAN, S.L.'s ethical channel must be used in a responsible and appropriate manner. The communication of false facts, with a malicious and morally dishonest attitude, is a breach of the good faith that should govern labor and professional relations with AGUILILLALIÑAN, S.L., and may result in disciplinary measures in accordance with the collective agreement in force, applicable to employees.

If, after the appropriate analysis, it could be concluded that the facts reported are manifestly false and that the complaint has been filed with malicious attitude and bad faith:

- (i) the complaint shall be filed, documenting the reasons that have led to file the file, ending the investigation work;
- (ii) the proposed sanction shall be reported, in writing, to the Management Body or, as the case may be, to the Board of Directors, which shall decide on the disciplinary action to be applied to the complainant in bad faith, and/or the possibility of claiming civil or criminal liability,

5. MANAGEMENT OF COMMUNICATIONS

The processing or management of the procedure, from the moment a communication or complaint is filed, is carried out by a third party outside AGUILILLALIÑAN, S.L. (Instructor) in order to comply with the due impartiality and objectivity required in this type of procedure, as well as to avoid the existence of conflicts of interest.

The processing of the procedure encompasses from the time the complaint is communicated through the channel until its resolution and, for this purpose, we have divided this process into the following phases:

5.1. Reception phase: reception, examination and categorization of the communication.

Once the Instructor has received the communication, he/she will issue an acknowledgement of receipt to the informant within seven (7) calendar days, informing one of the following results:

- **Admission for processing.** The reported or denounced facts are susceptible of being considered illicit acts or irregular behaviors that attempt against the principles and values of the organization for which it will be necessary to continue with its investigation.
- **Inadmissibility.** The complaint shall be rejected and the procedure shall be closed in the following cases:

(i) The facts described are not susceptible of being considered illicit or irregular; (ii) The facts described are not supported by sufficiently convincing evidence.

There will be cases in which the informant will be advised on other ways in which he/she should proceed, referring him/her to the most appropriate procedure for the resolution of the matter that is the subject of his/her communication. In some cases, if the communication may be relevant to any other department for the purpose of improving the service, it will be referred to the corresponding department or area of the organization.

In any case, the decision taken and the reason for the admission or rejection of the complaint shall be reported in writing.

5.2. Investigation phase.

5.2.1. Opening of proceedings and investigation of the facts reported.

The Instructor of the procedure, once the communication has been evaluated, assessed and admitted, shall proceed with the preparation of an opening file on the complaint under investigation.

The purpose of the opening file is to collect the maximum traceability of the investigation process, in case the complaint may be required by any competent judicial authority.

The Instructor will act with due guarantees of confidentiality and other applicable principles of action, who will be in charge of the investigation and the collection of evidence of the complaint.

In the course of the investigation, the different areas of the organization may be called upon to effectively develop the claim of evidence and analysis that allows contrasting the facts denounced.

The management body of the organization may be required at any time by the Instructor to complement, in a coordinated manner, the investigative actions carried out by the latter, always with the utmost confidentiality and discretion.

The Instructor will undertake, if deemed necessary, actions tending to deepen the facts and to gather additional information to make a correct decision, objectively, based on the evidence gathered. Investigation actions may include: requesting new evidence and/or proof from the complainant to improve the investigation process; arranging interviews with the persons involved; reviewing all information relating to the professional relationship of those involved with the organization, always respecting the data protection and privacy laws of those involved; forensic analysis by an independent external expert; any other action deemed necessary to continue with the investigation process, respecting current data protection regulations.

The investigation will consist, at all times, of an objective analysis of the available documentation, the gathering of evidence, the collection of evidence and the analysis of the same.

The investigation period shall not exceed three (3) months from the receipt of the communication or, if no acknowledgement of receipt was sent to the informant, three (3) months from the expiration of the seven (7) day period after the communication was made,

except in cases of special complexity that require an extension of the period, in which case, this may be extended up to a maximum of three (3) additional months.

5.2.2. Resolution of the investigation and Conclusions Report.

Once the allegations and evidence collected by the Instructing Officer have been analyzed, the investigation phase is closed and a report of conclusions is drawn up reflecting the result of said phase. This conclusions report will contain, in a clear manner, the assessment of the facts and a proposal for action with possible measures to be applied. If there are any limitations in the course of the investigation, this should be reflected in the report.

5.3. Decision phase .

After the investigation phase, in the decision phase, the management body or board of directors of the entity shall analyze the report drawn up by the investigating team with the proposed measures to be adopted, in order to issue the appropriate resolution determining the measures to be applied.

The informant and the reported party must be informed in writing of the decision taken and its justification, and one of the following options may be taken:

- **Rejection of the complaint.** Assumption in which the investigation of the reported facts shows the absence of non-compliance .
- **Estimation of the complaint.** Assumption in which it is proven that the reported facts are true, having to proceed to detail the actions that support such conclusion and the measures that will be adopted.

In cases of extreme seriousness, it will be the obligation of the entity to inform the State Security Forces and Corps and/or Judges and Courts of such facts.

6. BOOK-RECORD

AGUILILLALIÑAN, S.L. has a register of the information received and the internal investigations to which they have given rise, guaranteeing, in all cases, the confidentiality requirements foreseen.

This register will not be public and only at the reasoned request of the competent judicial authority, by order, and within the framework of a judicial proceeding and under the guardianship of that authority, may access all or part of the contents of the aforementioned register.

The personal data relating to the information received and to the internal investigations referred to in the preceding paragraph shall only be kept for the period necessary and proportionate for the purposes of compliance with the law. In no case may the data be kept for a period longer than ten years.

7. PROTECTION OF PERSONAL DATA

AGUILILLALIÑAN, S.L. guarantees the confidentiality of the personal data of the informant who has been identified and that they will not be disclosed to the persons to whom the facts related or to third parties. Appropriate technical and organizational measures will be taken to preserve the identity and guarantee the confidentiality of the personal data.

Data subjects may exercise their data protection rights referred to in Articles 15 to 22 of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016.

Finally, access to the personal data contained in the ethical channel will be limited, exclusively, to those persons who must do so within the scope of their powers and functions in order to manage the procedure.

At Barcelona, on the 17th July of 2025.

AGUILILLALIÑAN, S.L.