



INTERNAL INFORMATION SYSTEM USAGE REGULATIONS



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1 INTRODUCTION

1.1 Objective Scope

The present Internal Information System Usage Regulations (hereinafter, the " USAGE REGULATIONS") aim to establish, in accordance with the provisions of (i) Law 2/2023, of February 20, regulating the protection of individuals who report regulatory violations and combat corruption (hereinafter, the " LAW 2/2023"); (ii) Organic Law 3/2018, of December 5, on the Protection of Personal Data and Guarantee of Digital Rights (hereinafter, " LOPD-GDD"); and (iii) any other applicable regulations, the procedure for the confidential communication and subsequent processing of any suspicions and/or facts related to any actions contrary to the matters contained in Article 2 of LAW 2/2023 that are detected at AGUIRREGOMEZ-CORTA Y MENDICUTE S.A. (hereinafter, " AGME").

For the purposes of this document, the Internal Information System (hereinafter, "INTERNAL INFORMATION SYSTEM") is understood to be the set of elements formed by the whistleblowing channel, the body responsible for its control and supervision, and the procedure that regulates its operation. For its part, the Whistleblowing Channel (hereinafter, "WHISTLEBLOWING CHANNEL") is understood to be the mailbox or channel for receiving communications.

1.2 Subjective Scope

The WHISTLEBLOWER CHANNEL, as an integral part of the INTERNAL INFORMATION SYSTEM, is made available to informants working in the private or public sector who have obtained information about violations in a work or professional context, under the terms set forth in Article 3 of LAW 2/2023 (hereinafter, the "WHISTLEBLOWER/S")."

1.3 Responsible Body of the INTERNAL INFORMATION SYSTEM

The recipient and responsible party for all communications, requests for information, and/or inquiries processed through the INTERNAL INFORMATION SYSTEM will be the Compliance Committee, in its capacity as the body entrusted with its control and supervision, as well as the Compliance Officer, in their role as the delegated person for managing the INTERNAL INFORMATION SYSTEM and processing investigation files.

2 LEGAL REGIME OF THE INTERNAL INFORMATION SYSTEM

The INTERNAL INFORMATION SYSTEM, its operation, and the regime of rights, duties, guarantees, conditions of access, and use by its users will be governed by what is stipulated in the USAGE RULES and by the provisions contained in LAW 2/2023 and in the LOPD-GDD.

In addition, the WHISTLEBLOWER CHANNEL will also be governed, complementarily and as applicable, by the Terms of Use and the Privacy Policy of the AGME website. The WHISTLEBLOWERS who access and use the WHISTLEBLOWER CHANNEL commit to making diligent and proper use of it, always in accordance with current legislation



In any case, AGME will be considered the manager of the INTERNAL INFORMATION SYSTEM.

3 BASIC PRINCIPLES OF THE INTERNAL INFORMATION SYSTEM

The INTERNAL INFORMATION SYSTEM is based on the following principles:

3.1 Principle of Good Faith

REPORTERS must act in good faith and not make false accusations. Good faith is considered to exist when:

- It is based on facts or indications from which irregular, illegal, or anomalous behavior can reasonably be inferred; or
- Even if the REPORTER does not have evidence or indications, good faith may be considered to exist if the communication is made in safeguarding the interests of AGME or current legislation, and if it is made without the intent of revenge, moral harassment, causing professional or labor harm, or damaging the honor of the individuals involved or a third party.

If any REPORTER deliberately makes false or misleading statements or acts in bad faith, it may lead to:

- (i) Disciplinary actions in accordance with the provisions of the Disciplinary and Sanctioning Regulations established by AGME and/or those provided for in current legislation;
- (ii) The activation of sanctioning contractual clauses, if any; and/or
- (iii) Referral to the judicial authority or the Public Prosecutor's Office.

3.2 Prohibition of Retaliation

Without prejudice to what is provided in the previous section, AGME prohibits any form of retaliation against REPORTERS, as well as against any of the individuals mentioned in Article 3 of LAW 2/2023. This prohibition will not apply to anonymous REPORTERS unless they are subsequently identified and meet the conditions set forth in LAW 2/2023.

Retaliation is understood as any acts or omissions that are prohibited by LAW 2/2023, or that, directly or indirectly, imply unfavorable treatment that places those who suffer it at a particular disadvantage compared to others in the labor or professional context, solely due to their status as REPORTERS or for having made a public disclosure.

If it is confirmed that the REPORTER, or any of the individuals mentioned in Article 3 of LAW 2/2023, has suffered retaliation, the corresponding investigation will be initiated against the author(s) of such actions, who will be sanctioned as appropriate.

3.3 Anonymity

REPORTERS may choose to make communications through the WHISTLEBLOWER CHANNEL completely anonymously.



3.4 Confidentiality and Protection of Personal Data

The communication and identity of the WHISTLEBLOWER, the accused, and any other individuals involved in the investigation procedure initiated by the communication of the WHISTLEBLOWER will, in all cases, be confidential.

Likewise, confidentiality is guaranteed in all cases when a communication is sent through means other than the WHISTLEBLOWER CHANNEL or to staff members not assigned to manage such communications. In the event that this occurs, the recipient of the communication must immediately forward it to the Compliance Officer or, in case of a conflict of interest, may forward it directly to any member of the Compliance Committee.

To ensure confidentiality, the following guarantees are established:

- The identity of the participants may not be disclosed without their individualized consent.
- Only the individuals specified in Article 32 of LAW 2/2023 may know the identity of the participants.
- Any unauthorized disclosure of this information will be subject to disciplinary action and may be reported to the Public Prosecutor's Office, as it may constitute a crime.

Only in the event that the reported fact constitutes a criminal offense will the identity of the participants in the investigation procedure initiated by the communication be disclosed to the competent judicial or administrative authority or to the Public Prosecutor's Office. Additionally, if the facts affect the financial interests of the European Union, it will be forwarded to the European Public Prosecutor's Office.

3.5 Right to Honor, Presumption of Innocence, and Defense

AGME will safeguard these rights, ensuring the rights of the accused individuals to defend themselves against any accusations made against them with the utmost legal guarantees.

4 COMMUNICATION PROCEDURE

4.1 Communication and Collaboration

The professionals comprising AGME, regardless of their contractual modality, hierarchical position, or functional role (hereinafter referred to as the "PROFESSIONALS"), may report any type of infringement detected in AGME that is contrary to the matters contained in Article 2 of LAW 2/2023 when they have obtained information in a work or professional context.

Furthermore, PROFESSIONALS who are called to intervene will be obliged to cooperate if required in the investigations that may be conducted as a result of communications received through the WHISTLEBLOWER CHANNEL or by any other means through which knowledge of a communication as provided in the USAGE RULES can be obtained. Failure to cooperate with the investigation, when there is an obligation to do so, may result in disciplinary sanctions..

The WHISTLEBLOWER CHANNEL may not be used for purposes other than those for which it was created.



4.2 Access to the WHISTLEBLOWER CHANNEL

Whistleblowers can access the WHISTLEBLOWER CHANNEL through the AGME website and make the relevant communication in writing or verbally (hereinafter referred to as the "REPORT").

Additionally, at the request of the Whistleblower, a REPORT may also be submitted through an in-person meeting within a maximum period of seven (7) calendar days from the request. This request must be made to their hierarchical superior and/or to any of the members of the Compliance Committee.

Regardless of the method of submitting the REPORT, if it involves the processing of the personal data of the Whistleblower (non-anonymous REPORT), compliance with the information obligations to the Whistleblower and legality established in the applicable data protection legislation must be ensured.

4.3 Minimum Content of the REPORT

The submitted REPORT must contain at least the following aspects:

- Identity of the accused and, if known, their position in AGME.
- Motivating fact of the REPORT: what the reported conduct consists of, approximate date it occurred, date it was detected, and how it was known.
- Documents or means of evidence that facilitate the verification of the reported facts.

Furthermore, if the Whistleblower wishes, they may include any of the following aspects: identity of the Whistleblower, contact method (address, email, or a secure place for receiving notifications), as well as any other aspect they consider relevant.

In any case, the REPORT must be as descriptive as possible to facilitate the identification of the accused and/or the reported conduct.

If more than one REPORT is received regarding the same or related facts, the processing of these REPORTS may be consolidated into a single procedure.

4.4 Other Means of Communication

The WHISTLEBLOWER CHANNEL will be the preferred channel for reporting any type of action detected in AGME that is contrary to the matters contained in Article 2 of LAW 2/2023.

However, those who make a REPORT through the WHISTLEBLOWER CHANNEL will be clearly and accessibly informed about external reporting channels to the competent authorities and, where applicable, to the institutions, bodies, or agencies of the European Union.

If AGME becomes aware of any information regarding potential suspicions and/or facts related to actions contrary to the matters contained in Article 2 of LAW 2/2023, through means other than the WHISTLEBLOWER CHANNEL or to staff members not assigned to its management, this information must be immediately forwarded through the WHISTLEBLOWER CHANNEL.



4.5 Receipt of the REPORT

Upon receipt of the REPORT, an acknowledgment of receipt will be provided within a maximum period of seven (7) calendar days, unless such action could jeopardize the confidentiality of the REPORT

5 PROCEDURE AFTER RECEIPT OF THE REPORT

The following are the different phases that AGME will carry out after receiving the REPORT:

1. Within a period not exceeding ten (10) calendar days from the receipt of the REPORT, the INFORMANT will be informed of (i) the inadmissibility or (ii) the admissibility of the report.
2. Within a maximum period of five (5) calendar days from the admission, the accused will be informed of: (i) the facts reported in the REPORT succinctly; (ii) their right to be heard at any time during the investigation; and (iii) their right to submit written allegations.

However, this information may be provided during the hearing process if it is deemed that prior disclosure could facilitate the concealment, destruction, or alteration of evidence. In such cases, urgent measures will be taken to prevent the loss or manipulation of information and/or evidence provided or mentioned in the REPORT.

3. Subsequently, a hearing will be granted to the accused, proceeding with the investigation⁽¹⁾ of the facts communicated.
4. Within a maximum period of three (3) months, or in cases of special complexity which may extend up to an additional three (3) months, a response regarding the investigation actions will be provided to the INFORMANT (unless anonymous) and to the accused.

Additionally, there is a possibility of maintaining communication with the INFORMANT and, if deemed necessary, requesting additional information.

6 ENTRY INTO FORCE AND VALIDITY OF THE INTERNAL INFORMATION SYSTEM USAGE REGULATIONS

This document was approved by the Board of Directors of AGME on January 2, 2024, coming into effect immediately and remaining fully in force unless any modifications occur.

¹ "The person in charge of the investigation will have access to emails, files, calls made, internet history, entry and exit logs, expense and travel records, backups of the affected computers, or any other necessary diligence."