

# Regulations of the Ethical Channel

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## 1. Introduction

This document is integrated into the Crime Prevention and Detection Model (hereinafter, the “**CPDM**”) of Grupo Jorge whose purpose is to describe the operation of the Ethical Channel, the basic principles that govern its operation and to establish the procedure that regulates the management of communications received through it and subsequent investigations that may arise from the reported matters (hereinafter, “Ethical Channel”). This document (hereinafter, “**Regulations**”) aims to guarantee that, if a complaint is filed, it is treated in a professional and confidential manner, adopting the appropriate measures to:

- Protect the interests of Grupo Jorge and ensure effective compliance with the internal and external regulations.
- Ensure the confidentiality of the complainant.
- Ensure the defense and presumption of innocence of the people under investigation.
- Promote the proper management of conflicts of interest.

## 2. Characteristics of the Ethical Channel

### 2.1. Subjective scope of the Ethical Channel -Who can use it?

Any employee, director, manager and/or administrator, regardless of the type of contract they have and/or the country where they carry out their work, who is part of Grupo Jorge (in accordance with the definition of “group” established in article 42 of the Commercial Code) as well as clients and/or suppliers (hereinafter “Users”) who are aware of any irregularity or non-compliance, as defined in the following section, will have the right and obligation to notify the Ethics Committee and Compliance through the Ethical Channel. By the agreement adopted in writing within the Ethics and Compliance Committee, clients, consortium partners, contractors, commission agents, consultants, subcontractors, suppliers, vendors, advisors, agents, distributors, representatives, intermediaries, consultants, investors and any independent third party may also be considered Users.

The Group, by disseminating the content of the Code of Ethics, will communicate the existence of this Ethics Channel to all directors, managers and/or administrators, as well as those responsible for each department, who in turn will communicate it to all employees in their charge.

## 2.2. Objective scope of the Ethical Channel - What can be communicated?

Irregularities or behaviors related to compliance with the CPDM, other corporate policies, laws in force and/or any issue related to regulatory non-compliance, internal control or financial statements may be reported through the Ethics Channel.

Below are examples of matters that fall within the scope of the Ethical Channel:

- Violations of external laws and/or regulations.
- Violations of the Code of Ethics and unethical behavior.
- Violations of Grupo Jorge's internal policies, standards and procedures.
- Violations related to accounting practices and/or financial information reporting.
- Other violations, among others:
  - Conflicts of interest.
  - Improper use of funds and/or assets.
  - Obtaining personal gain to the detriment of any entity of the Group.
  - Bribes to third parties.
  - Fraud.
  - Market abuse.

## 2.3. Access to the Channel

The Ethical Channel is a communication channel accessible to all Users in relation to any entity of Grupo Jorge.

In order to guarantee the protection of the interested party and to avoid any type of retaliation, communications may be anonymous, although, given the purpose of this procedure, it is advisable that the interested party identify themselves to facilitate the investigation.

In this sense, all Users with legitimate interest must contact the Ethics Channel to report any possible query or non-compliance, whether it affects them personally or third parties.

Communications to the Ethics Channel may be made through the following channels:

- Communications may be made in writing, through the channel expressly enabled for such purposes on the Group's website ([www.jorgesl.com](http://www.jorgesl.com)).
- They may be made via email: [compliance@jorgesl.com](mailto:compliance@jorgesl.com) (using the form attached to this Regulation (see Annex I) or to the postal address: Av. Academia Gral. Militar, 52, CP 50015, Zaragoza (Spain) for the attention of the Ethical Committee of GRUPO JORGE.
- Contact: [compliance@jorgesl.com](mailto:compliance@jorgesl.com)

The enabled email may be modified without the need to modify this Regulation by simple communication to the interested parties. The complaints submitted must contain, to the extent this is possible, at least the following information:

Las denuncias que se presenten deberán contener, en la medida de lo posible, al menos la siguiente información:

- Identification of the complainant, although complaints submitted anonymously will be processed.
- Description of the reported event:
  - What the allegedly irregular behavior consists of. • Possible people / Departments / Work centers involved.
  - Approximate dates of occurrence of the events.
  - Means used to carry out the reported conduct (corporate image, company credit/debit cards, computer tools owned by the company, etc.)
  - Business areas affected.
  - Relevant processes affected (e.g. contracting, accounting, treasury...)
  - Possible economic impact.
  - Possible commercial impact.
  - If applicable, provide documents or evidence of the facts.

In all cases, it is recommended that the communication be as descriptive and detailed as possible, thus making it easier for the recipient to identify the person(s) or department(s) involved.

Notwithstanding the above, the content of the complaint will be transferred to the entity or individual that is the subject of the complaint, but the identifying data of the complainant will not be transmitted, except in the following cases in which said anonymity will be annulled for all purposes.

- Cases of false or dubious complaints.
- Existence of a judicial requirement that requires knowing the complete details of the complaint, including the complainant.
- When necessary for the defense in court of the entity or individual subject to the complaint in accordance with their right to effective judicial protection.

### 3. Procedure for communicating and investigating a complaint

For the management of the investigation procedure, the Ethics and Compliance Committee will assume the task of receiving, verifying and processing the complaints received through the means authorized for this purpose. Throughout the verification process, the fundamental rights to privacy, defense and the presumption of innocence of the people involved in it will be guaranteed.

The Ethics and Compliance Committee will at all times guarantee the confidentiality, independence and professionalism of its actions in each open file.

The Ethics and Compliance Committee may, at any time and within the process of investigating a case, request the advice of any other department or specialized personnel of the Group, or of external advisors if it considers this to be appropriate. In the event that the detected conduct has been the subject of an administrative inspection or judicial investigation, and the Group has turned to external lawyers to direct the matter, the investigation procedure must be duly coordinated with said experts, and must be referred to the Ethics Committee and of Compliance a copy of the corresponding report of conclusions at the appropriate time.

The responsibility for processing complaints submitted through the Ethics Channel corresponds to the Ethics and Compliance Committee, who, under its responsibility, will delegate all or part of its processing and management to the figure called the "Instructor" from among the members of the Committee itself. Ethics and Compliance Committee or qualified internal or external entities, by specific designation called the "Instructor".

The investigation procedure will include the following actions:

- Appointment of an instructor who will initiate the file and issue the final investigation report.
- Said instructor will be appointed from one of the members of the Committee, on a rotating basis.
- Schedule of personal interviews with the people involved (complainant, if applicable, possible offenders, department heads, etc.) in order to gather all possible information about the reported conduct or the file or judicial procedure initiated.
- Request for reports, documents or means of evidence related to the reported conduct from any departments that may be affected by it.

The processing and management of complaints will include the following phases:

- Reception and/or registration of the complaint.
- Initial examination of its content and whether or not it is admitted for processing.
- Instruction or verification of the facts.
- Action proposal.
- Resolution and adoption of appropriate measures.
- Closing of the case.

### 3.1. Receipt of the Communication

Communications will be received by the HR Department and the Legal Department, which, depending on the type of communication, will then forward it to the Body in charge of processing and resolving the Communication.

Communications (Complaints, Queries or Suggestions) about the Crime Prevention and Detection Model will be sent to the Ethics and Compliance Committee for resolution.

### 3.2. Processing and Resolution of Complaints

#### 3.2.1. Initial examination of its content and admission for processing

With the information received, the Ethics and Compliance Committee will send the corresponding acknowledgment of receipt within seven (7) days from receiving the complaint to the Complainant, in the event that said person has been identified. The Committee will carry out a preliminary analysis to verify the veracity, clarity and integrity of the information, as well as the relevance of the reported facts. Depending on the result offered by this analysis, the communication will be categorized, distinguishing between consultations and communication of non-compliance according to level of severity and priority, and one of the following measures will be adopted:

- Admission for processing, inclusion in the proper registry of complaints and initiation of the corresponding investigation in relation to the facts brought to the attention of the Ethics and Compliance Committee.
- Non-admission to processing of the communication and completion of the preliminary analysis if it is concluded that:
  - The communication does not constitute conduct that could imply the commission of a criminal offense and/or any other irregularity or any act contrary to internal regulations of the Group;
  - The content thereof is irrelevant as it does not constitute an incident or query included in the scope of matters provided for by the Ethical Channel;
  - The information is insufficient to propose additional actions; or,
  - When the information does not meet the requirements of truthfulness, integrity and clarity.
  - If it considers it appropriate, the Ethics and Compliance Committee may request the person making the communication to expand on it, in order to properly carry out the preliminary analysis of the complaint.

If the Committee considers that it is not necessary to initiate proceedings, but nevertheless deems it appropriate to make recommendations on the case to all or any of the affected parties, it may proceed to make the recommendations it deems appropriate.

In any case, the Committee will inform the person who made the communication of the decision taken in each case.

### 3.2.2. Investigation or verification of the facts

Once the complaint is admitted for processing and registered, its investigation will begin, which will be recorded in an investigation file.

The Ethics and Compliance Committee, based on the preliminary analysis carried out and depending on the scope, scope and people allegedly involved, will appoint the Instructor from among the members of the Committee and will assess the investigation strategy to be developed.

In general, at the time the investigation proceedings begin, the Investigator will contact the people affected by the investigation, informing them of the existence of a complaint and the main things that may occur during the investigation. This communication with the accused will be carried out under the terms that protect the confidentiality of the complainant.

Within the framework of this communication, when the Investigator deems it appropriate, the investigation will begin with an interview of the accused in order to clarify the reported facts.

The interview will always be carried out in the presence of the Instructor and a minimum of two (2) members of the Ethics and Compliance Committee. Minutes of the interview carried out must be kept as proof of it.

During the development of the investigation, it will be essential to include in the investigation file detailed information on all the actions carried out and the documents that have been collected to obtain sufficient and appropriate evidence.

To carry out his or her task, the Instructor may carry out the actions he or she deems appropriate, such as reviewing documents or records, analyzing processes and procedures or hiring external advisors or other experts (with knowledge of the Ethics and Compliance Committee) to help you investigate the facts, clarify them and analyze the results. All investigations must respect maximum confidentiality and only the information necessary to facilitate the review of the facts investigated must be disclosed.

Additionally, if it is deemed reasonable and necessary, help may be required from the management team, directors of the Companies or other collaborators of Grupo Jorge or third parties to investigate and resolve the complaint or complaint, always maintaining the strictest confidentiality and always under the direct supervision of the Ethics and Compliance Committee.

The Instructor will have a period of three (3) months from the acknowledgment of receipt or, if an acknowledgment of receipt was not sent to the complainant, three (3) months from the expiration of the period of seven (7) days after making a complaint to respond to the investigation.



### 3.2.3. Proposal for action

Once the content and results of the investigations carried out have been assessed, the Instructor will reflect his or her conclusions in a proposal for action (hereinafter, "**Proposal**"). This Proposal must contain:

- A description of the reported case and summary of the investigation carried out and the methods used;
- The documented conclusions and results of the investigation; and
- The suggestion, where appropriate, of corrective or sanctioning measures, checks and/or actions to be carried out by the Group to prevent said infringement from occurring again.

The Proposal must be sent to the Ethics and Compliance Committee for joint evaluation. In this assessment process, and if it is deemed to be necessary, the Committee may make the consultations it deems appropriate to the different managements of the Group. Likewise, the Committee may request the Investigator to carry out additional investigations.

### 3.2.4. Resolution and adoption of appropriate measures

The Ethics and Compliance Committee must issue a resolution with the measures to be adopted (hereinafter, "**Resolution**") based on the facts proven in the Proposal received from the Instructor, without the Instructor's suggestions being binding on the Committee.

Any member of the Ethics and Compliance Committee may express a dissenting vote and the reasons for their disagreement with respect to the measures proposed in the Resolution.

The Ethics and Compliance Committee, or the designated member of the Committee, will communicate the Resolution with the measures to be adopted to the Manager/Head of the Company, management, area or department that must adopt said measures and, if considered necessary, will request or propose deadlines for their carrying out.

The person responsible designated in the Resolution must adopt the measures within the established execution deadlines.

Likewise, the person designated in the Resolution must inform the Ethics and Compliance Committee once said measures have been adopted, and the Committee may request more information or follow-up in this regard.

In any case, regardless of the previous measures, if the actions verified in the Resolution involve the committing of a crime attributable to any legal entity of Grupo Jorge or require administrative or judicial action by Grupo Jorge, the Ethics Committee and The Compliance Department will report this to the Board of Directors, who will make the decision on the actions to be taken.

In the event that the person responsible for adopting the measures proposed according to the Resolution does not carry them out, or carries out others that are not considered appropriate by the Ethics and Compliance Committee, the Committee will raise this issue with the Board of Directors.

### 3.2.5. Closing the file

Once the measures have been adopted in accordance with the Resolution issued by the Ethics and Compliance Committee, the Secretary of the Committee will proceed to close the file.

In the event that the Ethics and Compliance Committee considers it necessary to carry out a follow-up after the adoption of the measures, and depending on the result of said follow-up, the file may be reopened.

The Ethics and Compliance Committee will decide in each case on the convenience of informing the complainant of both the closure of the file and the measures adopted. If it is considered appropriate, the Secretary of the Committee will be the one to make this communication.

## 4. Management of conflicts of interest

A conflict of interest exists when the objectivity of the person who must make decisions about a complaint is compromised by his or her relationship with the complainant, with the accused, or with the facts reported. The conflict of interest can be:

- Direct, when it is the subject of the complaint.
- Indirect, when without being the accused, objectivity is at risk of being compromised for other reasons, such as:
  - The existence of an emotional or kinship relationship with the complainant or the accused.
  - The presence of personal interests (e.g. economic or professional development) that may be compromised by the investigation of the reported facts.
  - The existence of indirect responsibility (e.g. due to inaction) in relation to the reported events.

When one or more of these applies to a member of the Ethics and Compliance Committee, she or he must refrain from participating in the actions held for the processing, investigation and resolution of the complaint received. In these cases, this case will be transferred to the Board of Directors.

For their part, complainants may claim the existence of a conflict of interest with respect to the members of the Ethics and Compliance Committee, if a reasonable case can be made.

If the Committee, with the persons subject to the possible conflict of interest abstaining, does not consider there to be a conflict of interest, this argument will be considered invalid and will be processed following the standard processing procedure described herein.

## 5. Protection of Personal Data

### 5.1. Identification of the Responsible Company

Name: JORGE S.L NIF: B50107663

Address: Avenida Academia General Militar, 52, 50015 Zaragoza, Spain.

Tel: +34 976514029

Web: [www.jorgesl.com](http://www.jorgesl.com)

If you have any privacy concerns, you can contact Grupo Jorge at any time at the following address: [gdp@jorgesl.com](mailto:gdp@jorgesl.com)

### 5.2. Information

You are hereby informed about the way in which Grupo Jorge collects, processes and protects the personal data provided to it by the whistleblowers of the Whistleblowing Channel.

### 5.3. Obligation to provide the data

The data requested by Grupo Jorge are, in general, mandatory (unless otherwise specified in the required field) in order to fully comply with the established purposes.

### 5.4. For what purpose will JORGE S.L. keep the personal data of the complainant and for how long?

Personal data collected will be processed by Grupo Jorge in accordance with the following aims:

- Manage the processing of complaints that are presented to the Ethics and Compliance Committee through the procedure established in the Mailbox Regulations approved by Grupo Jorge.
- Carry out the investigation of the reported facts in order to clarify them.
- Comply with the legal obligations established for Grupo Jorge in any applicable regulations.
- After a period of three (3) months has elapsed from the formulation of the complaint, your data will be deleted from the Ethical Channel system, except for the purpose of leaving evidence of the operation of the system. Exclusively in cases in which an investigation procedure is being developed may they be kept in external media, and accessible exclusively by the body responsible for its management.

### 5.5. What is the legitimacy of the processing of your data?

The legitimizing cause on which the processing of your data will be based will be the consent given when filing the complaint. Likewise, the investigation and clarification of the reported facts will be protected by the public interest. For its part, the treatments necessary to comply with the applicable regulations will be based on their need to fulfill said purpose.

### 5.6. To which Users will user data be communicated?

Your data may be communicated to:

- Public Administrations, in the cases provided for by Law.
- Judges and Courts.
- State security forces and bodies.

The data related to the investigations will be limited exclusively to those, whether or not included within Grupo Jorge, who carry out internal control and compliance functions, or to those in charge of processing that are eventually designated for this purpose.

### 5.7. Exercise of rights

At all times, you will have the right to satisfy your rights of access, rectification, deletion and opposition, as well as obtain from Grupo Jorge the limitation of data processing when any of the conditions provided for in the data protection regulations are met and, where appropriate, request the portability of your data. To exercise these rights, you may contact Grupo Jorge through the following channels: by writing to Grupo Jorge, or by email to [gdp@jorgesl.com](mailto:gdp@jorgesl.com), in both cases including the Reference "Data Protection" and attaching a photocopy of your identity document.

### 5.8. Security measures

Grupo Jorge will treat your data at all times in a totally confidential manner, maintaining the mandatory duty of secrecy with respect to them, in accordance with the provisions of the applicable regulations, adopting for this purpose the necessary technical and organizational measures that guarantee the security of your data and prevent its alteration, loss, unauthorized processing or access, taking into account the state of technology, the nature of the stored data and the risks to which they are exposed.

## 6. Statute of complainant and accused

Grupo Jorge will respect at all times during the process of collecting, investigating and resolving complaints communicated through the Ethical Channel the following basic rights of the complainant and the accused:

### 6.1. Confidentiality

Grupo Jorge undertakes to treat personal data at confidentially all times manner and in accordance with the aims of these Regulations. In this sense, Grupo Jorge guarantees the most absolute confidentiality of the complainant or interested party and of the other participants throughout the communication management process.

The identity of the complainant will only be known by the Ethics and Compliance Committee, as responsible for the Ethics Channel, and by those people assigned by Grupo Jorge who must know the person's identity in order to carry out the investigation and management of the communication in accordance with this Regulation.

### 6.2. No reprisals

Grupo Jorge strictly prohibits the adoption of any type of retaliation, threats, coercion, penalties, forms of discrimination or negative measures to the detriment of the complainant or interested party as a consequence of the communication made, assuming good faith thereof.

It is the responsibility of the Ethics and Compliance Committee to ensure that any type of retaliation or sanction may not occur against those who have raised complaints or complaints in good faith following the established procedures. If it is confirmed that any whistleblower in good faith has been subject to any sanctioning or retaliatory measure, the authors or those responsible for them will be subject to investigation and, where appropriate, sanctioned accordingly.

### 6.3. Presumption of good faith

The complainant who makes a communication through the Ethical Channel is responsible for the truth and accuracy of the data provided. Grupo Jorge reserves the right to adopt the relevant disciplinary measures and/or sanctions, in accordance with current regulations, that may correspond to those complainants who, not in good faith, communicate incidents or queries with knowledge of their falsehood, recklessness or contempt for the truth.

### 6.4. Prima facie Evidence

The complainant who makes a communication through the Ethical Channel must provide the minimum reasonable evidence to support it. Any material used in evidence, permitted by law and obtained lawfully, with respect for the law and constitutional rights and principles, preferably in documentary form, will be considered a valid principle of proof, although testimonial evidence will also be admissible, including the testimony of the complainant himself.

### 6.5. Right to Information of the accused

The person accused in the complaint filed through the Ethical Channel must be informed by the investigation instructor as soon as possible.

However, where there is a significant risk that such notification could jeopardize Grupo Jorge's ability to effectively investigate the complaint or gather necessary evidence, notification to the reported party may

be delayed for as long as such risk exists. The objective of this measure is to preserve evidence by preventing its alteration or destruction by the accused, although it must be applied sparingly, assessed on a case-by-case basis.

## 6.6. Procedural guarantees

The Regulations of the Grupo Jorge Ethical Channel regulate the procedure to carry out the investigation and resolution functions in a way that guarantees the right to defense and the right to the presumption of innocence of the people investigated.

In cases where it is necessary, for the benefit of the investigation and resolution of the Complaint, notification of the complaint to the investigated persons may be delayed. In no case may the Ethics and Compliance Committee issue a Resolution if the person investigated has not previously had the opportunity to learn the facts, so that they can formulate allegations and provide the documents they consider appropriate, which will be incorporated into the file.

## 6.7. Protection of Personal Data

The processing of data obtained as a result of communication through the Grupo Jorge Ethical Channel will be subject to current regulations on data protection.

Grupo Jorge will not disclose the data or inform other people or third parties other than those who, in accordance with current regulations, are legally authorized and said data may not be used or transferred for purposes other than those established by law.

## 7. Sanctioning regime

The actions or omissions committed by Users that fall within the objective scope of the Ethical Channel will be considered contrary to the internal regulations of Grupo Jorge and will be assessed based on their importance, recurrence and intention and, in particular, the professional category of the offender, and always with respect to the provisions of the applicable regulations, particularly by Royal Legislative Decree 2/2015, of October 23, which approves the consolidated text of the Law on the Statute of Workers (or any other subsequent norm that replaces it) and by the Collective Agreement applicable at all times, as well as by homologous regulations of the countries in whose jurisdiction Grupo Jorge operates. All this applies without limitation of legal actions of any type, including criminal, that, depending on the infraction committed, Grupo Jorge may deem appropriate to carry out.

## 8. Approval

This Regulation has been passed by the Board of Directors and is intended to be implemented and applied in all Grupo Jorge companies. Any modifications made to these Regulations will be approved by the Board of Directors, at the proposal of the Ethics and Compliance Committee.

Grupo Jorge reserves the right to modify, at any time and without prior notice, the content of these Regulations.

ANNEX I

<b>Information about the complainant</b>	Name and surname
	Telephone
	Email
	Country
	Occupation of the complainant
	Area/Management/Company to which he/she belongs
	Relationship with the accused (superior, subordinate, etc.)
<b>Description of the communication</b>	Describe all the details that help analyze and evaluate your issue, who are the people involved, the location, which areas of the Group are affected, methods used to carry out the conduct, place where the incident occurred and all data that you consider to be relevant.
<b>Approximate date of the reported events</b>	dd/mm/yyyy
<b>Does it affect third parties related to Grupo Jorge?</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please provide more detail.
<b>Possible Commercial Impact Possible Economic Impact</b>	
<b>Are there other people who can provide information about this irregularity?</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please provide more detail.
<b>Do you consider that there is a conflict of interest with members of the Ethics Committee?</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please provide more detail.
<b>Attached Documents</b>	Please provide the documentation that you consider evidence for the complaint filed: <ul style="list-style-type: none"> <li><input type="checkbox"/> It is not possible for me to provide evidence of any kind</li> <li><input type="checkbox"/> I do not have evidence, but I could obtain it and provide it later</li> <li><input type="checkbox"/> I have both physical and digital evidence that I would like to provide</li> <li><input type="checkbox"/> I have physical evidence that I want to present</li> <li><input type="checkbox"/> I have digital evidence that I want to present</li> </ul> <div style="border: 1px solid #ccc; padding: 5px; display: inline-block; margin-top: 10px;">Attach File</div>