

Ethical Channel Management Manual - JEALSA

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1. PURPOSE

The purpose of this document is to regulate an internal communication channel for receiving reports connected to regulatory noncompliances and/or practices contrary to the principles established in JEALSA's Code of Ethics and Conduct (hereinafter, "the Code") and any queries, situations, or events that require the attention of the Ethics Committee. At JEALSA, the Compliance Committee is convened and exercises the duties of Ethics Committee for such purposes.

This document has been established to guarantee that, if an action occurs which is contrary to the regulations in force or to what is established in the Code, it will be treated in a professional and confidential manner, taking the appropriate measures to protect JEALSA's interests and ensure the effective fulfillment of said Code.

2. SCOPE

Any of JEALSA's directors, proxies, agents, employees, or any third party related to the organization may send inquiries shall be obliged to file reports to JEALSA's Ethics Committee through the established ethical channel (as established in the Code itself).

The Ethics Committee will ensure that all inquiries or reports received are analyzed independently and confidentially. Furthermore, it will guarantee the confidentiality of the identity of the person notifying it and of the reported party or parties, informing only those strictly necessary in the process.

3. ETHICS COMMITTEE

The Ethics Committee is the body which all parties with legitimate interest should contact to report any possible regulatory noncompliance or violation of the Code, whether they affect them personally or affect third parties.

At JEALSA, the Ethics Committee is made up of the same members of the Compliance Committee. When circumstances require, in the opinion of the Compliance Committee itself, a different Ethics Committee may be appointed apart from the Compliance Committee.

Furthermore, the Ethics Committee may include advisory consultants or members who can provide assistance on certain occasions.

4. PROCEDURE FOR FILING REPORTS OR REPORTING SUSPICIOUS EVENTS.

4.1. Identification of the events.

Any person aware of the existence of conduct suspected of breaching or violating current regulations or the Code must report it immediately through this Ethics Channel.

The Ethics Channel, through its postal or email address, constitutes the main and preferred means through which reports and communication shall be made, although they can also be verbally made to the Ethics Committee, which will place the content of the report received on record and proceed to process it in accordance with the contents of this manual.

4.2. Communication and receipt of the communication

Reports of noncompliances or inquiries can be sent to JEALSA via any of the following means:

- By ordinary mail to the address: JEALSA, To the attention of the Ethics Committee, Calle Vimieiro, 20, Boiro, A Coruña 15939, SPAIN.
- By email: jealsa@canaletico.online
- Verbally, via direct communication to the Ethics Committee.

In relation to international subsidiaries, in each subsidiary there is a specific ordinary mailing address, whereas the email address is common to all JEALSA entities.

In any case, the communication must be as descriptive and detailed as possible, thereby facilitating the identification of the potentially inappropriate conduct and the person(s) or department(s) involved.

If the Ethics Committee has been verbally informed of a suspicious event, it shall place it on record, safeguarding in all cases the maximum confidentiality in this respect.

4.3. Minimum requirements of the report

In order to be considered as such and have a series of minimum elements for the subsequent investigation to take place if necessary, the communication of the report will contain, insofar as possible, the following information:

- 1.- Identification of the whistleblower.

However, pursuant to Article 24 of Organic Law 3/2018 on the Protection of Personal Data and

Guarantee of Digital Rights, anonymous reports that do not contain the identity of the whistleblower shall be permitted.

2.- Detailed description of the suspicious events, including:

- What the suspicious behavior consists of.
- Possible people involved.
- Approximate dates on which the events occurred.
- Area of activity affected.
- Possible general impact for JEALSA.
- Possible economic impact.

3.- Where applicable, documents or evidence of the events shall be provided.

No report will be processed that does not respect the minimum content indicated in point 2.

4.4.- Processing of reports and investigation proceedings.

The channel manager shall acknowledge receipt of the report to the reporting person within a maximum period of seven (7) calendar days from the date of entry in the channel.

Processed reports shall be numbered correlatively and a record kept thereof.

In those cases where the report affects a member of the Compliance Committee or Ethics Committee, the channel manager shall inform the other Committee members of said circumstance, refraining from informing the affected member, following the procedure indicated in this Manual by the other Committee members, with absolute confidentiality until its communication to the Committee member affected by the report is necessary so that they can exercise their right of defense in the file being processed.

The Ethics Committee, once it has obtained all the relevant information on the suspicious behavior by the reporting person, if it believes that there are reasonable indications of the existence of an action or omission contrary to the regulations in force or to the Code of

Conduct, will initiate an internal investigation procedure. To this end, an agreed-upon express resolution will be adopted with the following measures:

- Appoint an instructor (internal or external) to initiate the investigation procedure and write up the investigation report. The Instructor will preferably be JEALSA's Chief Compliance Officer.
- Establish the procedures for carrying out the investigation that will ensure the preservation of the proof and respect for the workers' rights. These procedures may include personal interviews with the source to gather further information; personal interviews with the departments and/or persons involved in the inappropriate behavior reported; data analysis or obtainment of information from external sources; request for expert evidence from professionals internal or external to JEALSA, etc.

- Establish which department(s) or area(s) should be informed of the research and at what hierarchical level, depending on:
 - The hierarchical level and number of possible people involved.
 - Where applicable, the need to involve other departments to obtain comparative data (economic information, access to databases, server data, or emails, etc.).
- The need to promptly inform the Group's Compliance Committee of the investigation carried out, in addition to including them in the reports regularly presented to the Group's Board of Directors.

Give the reported/involved person(s) a hearing, respecting their rights.

Once the investigation has been completed, the instructor will put forward a report proposal with the main conclusions that will be sent to the Ethics Committee to take the necessary measures.

The Ethics Committee shall guarantee at all times the impartiality and confidentiality of the investigation and its content, in addition to the confidentiality of the persons involved in the investigation.

If, upon receipt of the communication, the Ethics Committee believes that the facts reported do not constitute a violation of the regulations in force or of JEALSA's Code of Ethics and Conduct, it will proceed to dismiss the report, archiving the case and communicating it to the whistleblower with the reasons for the dismissal.

4.5.- Conclusions

Once the investigation procedure has been initiated, the Ethics Committee will, within a maximum period of three (3) months (or six (6) if extended due to particularly complex circumstances), issue a report of conclusions containing a clear list of the facts, decisions, and recommendations. The content of the report shall be as follows: i) communication of the suspicious conduct received; ii) the procedures followed for the investigation; iii) the documented results of the investigation; iv) the corrective measures that, where applicable, must be established, in addition to the applicable disciplinary proceedings, as established in the disciplinary proceedings; v) the preventive recommendations or proposals for improving the necessary control, supervision, evaluation and update of JEALSA's

SIGCPAS to avoid their repetition in the future.

Furthermore, the Committee shall inform the whistleblower, if their identity is known, on the measures taken.

The maximum period for processing the report filed shall not exceed three (3) months since the date of acknowledgment of receipt of the report.

Exceptionally, in particularly complex cases requiring an extension of said, period, it may be extended for a maximum of three (3) additional months.

Furthermore, upon completion of the investigation procedure and if necessary, the events shall be communicated to the competent public authorities (judicial, police, administrative,

competent regulatory bodies, etc.) in order to duly inform of the detected irregularity if it constitutes any type of crime.

5.- PROTECTION OF REPORTING PERSONS AND REPORTED PARTIES

The Ethics Committee shall ensure that there is no retaliation against anyone who has lodged these queries or complaints in good faith. If it is confirmed that said persons have been subject to retaliation, their perpetrators will be subject to investigation and, where appropriate, be sanctioned.

Furthermore, the Ethics Committee shall guarantee in all cases the maximum confidentiality in the investigation processes of the reports received in order to protect the identity of the reported persons and their reputation within JEALSA, informing only the people strictly necessary in the process.

The channel shall comply with the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council, of April 27th, 2016, concerning the protection of individuals with regard to the processing of personal data and the free movement of said data, as well as Organic Law 3/2018 on Personal Data Protection and the Guarantee of Digital Rights, and the pronouncements of the Spanish Data Protection Agency.

Personal data shall not be collected if it is manifestly not relevant to handling a specific complaint or, if collected by accident, shall be deleted without delay.

6.- STORING OF INFORMATION

The Ethics Committee shall keep a file of the reports received, the investigation reports and periodic and/or specific reports issued, fulfilling the legislation on personal data protection in force at any given time.

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