

**PROCEDURE FOR MANAGING THE
INTERNAL REPORTING SYSTEM AND
THE ETHICS CHANNEL**

**plain
concepts** 

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1.- INTRODUCTION

PLAIN CONCEPTS is committed to compliance with the law and to an ethical and transparent behaviour in the development of our activity and in the relations with all the personnel of the Company, as well as with third parties (customers, suppliers...).

Therefore, the PLAIN CONCEPTS Ethics Channel has been adapted and improved in order to comply with the provisions of **Law 2/2023**, of 20 February, *regulating the protection of persons who report regulatory infringements and the fight against corruption*, by means of which Directive (EU) 2019/1937 of the European Parliament and of the Council, of 23 October 2019, the so-called "*Whistleblowing Directive*", has been transposed into Spanish law.

This Internal Reporting Channel is constituted as the tool made available to all employees of PLAIN CONCEPTS, as well as to third parties that collaborate or maintain a relationship with PLAIN CONCEPTS, for the communication of irregular or improper conduct committed within the same.

PLAIN CONCEPTS assumes the maximum commitment to keep absolute confidentiality of all the information received and managed through the Information Channel and not to carry out any act of reprisal against those people who, in good faith, reveal any improper act or irregular conduct.

This procedure is intended to be an efficient and effective, dynamic, and confidential tool, guaranteeing the privacy and dignity of individuals.

2.- REQUIREMENTS

The Internal Reporting Channel (hereinafter "**Ethics Channel**") must function properly and fulfil its purpose, with the following safeguards being established for this purpose:

- **Confidentiality and anonymity:** specific whistleblower protection is implemented to preserve the confidentiality of the whistleblower's data.

To this end, the confidentiality of the informant is guaranteed by means of effective and secure communications and it is ensured that no reprisals are taken against the informant.

About the anonymity of communications, both art.7 of Law 2/2023, of 20 February, and art.24 of LO 3/2018 of 5 December (LOPDGDD), allow communications to be anonymous.

- **Training and information to the employees:** PLAIN CONCEPTS informs about the existence of the Ethical Channel and carries out a training of the staff on all the aspects related to it.
- **Periodic review and updating of the system:** a periodic evaluation of the functioning of the system and the Compliance Programme is carried out to detect possible errors and correct them or to make changes that occur in the entity.
- **Establishment of a disciplinary system for non-compliance:** for the sanctioning of non-compliance and infringements that are detected and for the infringement of the duty to report or to do so without being subject to the procedure established in this document.

3.- SCOPE

All the personnel of PLAIN CONCEPTS, including the trainees and workers in training period, as well as the people who work externally with the Company, have at their disposal the Ethical Channel for the communication of any action or omission committed by the personnel of PLAIN CONCEPTS that can be constitutive of infringement, in accordance with the legal regulations in force.

On the other hand, those suppliers, clients or third parties who maintain a relationship with PLAIN CONCEPTS, who are also aware of any non-compliance in the same sense, also have the possibility of using this Ethical Channel to communicate it.

These irregularities or non-compliance may consist of:

- Actions or omissions which may constitute a serious or very serious criminal or administrative offence.
- Actions or omissions that may constitute breaches of European Union law, provided that they fall within the scope of the European Union acts listed in the Annex to Directive (EU) 2019/1937, affect the financial interest of the Union, or have an impact on the internal market.
- Actions or omissions involving breaches of our internal rules. The communication may relate to past., present or future events or behaviour, with the future referring to events which there is some indication that they may occur.

4.- DEFINITIONS

For the purposes of the Ethical Channel procedure, the following definitions shall apply:

- **Information or communication:** any information received through the Ethical Channel that may constitute an irregularity, infringement, or breach of the legal regulations in force.
- **Informant/Whistleblower:** person who informs PLAIN CONCEPTS of the commission of any action or omission that may constitute an infringement of the legal regulations in force.
- **Person affected or accused:** person who has been informed of the commission of an irregularity, infringement, or non-compliance with the legal regulations in force.
- **Report:** document containing the description of the instruction and investigation work carried out after receiving and processing an information or communication, which will also include the objective data obtained after such work, as well as the conclusions reached after the analysis of such data and a proposal for action.
- **Staff:** all the people who are part of PLAIN CONCEPTS, whatever their relationship and position in the company: employees, managers, administrators, trainees, interns, collaborating staff...
- **Resolution:** final agreement adopted on the identified incident, which will be recorded in minutes.

5.- FUNCTIONS AND RESPONSIBILITIES

To facilitate and optimize the management process of communications received through the Ethics Channel, PLAIN CONCEPTS establishes the functions and responsibilities of the organs or entities involved in the process.

- **Management Body:** The Management Body has appointed the Compliance Body as the System Manager, which performs the functions in this area and is already part of the organization. The Compliance Body is personally represented by Ms. Natalia Domínguez Peña (Head of the Internal Legal Department), who is responsible for managing the Internal Information System and the Ethics Channel regarding the procedure for submitting a communication, as well as the operation of the channel itself.

- **Compliance Body:** This body is delegated the responsibility of managing notifications, inquiries, and communications received in order to coordinate their resolution and diligently follow up on them. It is also responsible for periodically informing the Management Body about the received communications for resolution. The appointment and removal of this position will be communicated to the Independent Authority for the Protection of Whistleblower or, if applicable, to the relevant authorities or competent bodies of the autonomous communities, within a period of ten (10) business days. In the case of removal, the reasons justifying it shall be specified.
- **Compliance Officer:** This person is directly responsible for managing the internal information system, the Ethics Channel, and the processing of investigation cases. The appointment and removal of the Compliance Officer will also be communicated to the Independent Authority for the Protection of Whistleblower or the relevant authorities or competent bodies, following the same terms established for the Compliance Body.
- **Plain Concepts Personnel:** All employees, interns, trainees, collaborators, managers, and administrators of PLAIN CONCEPTS have the responsibility to uphold the integrity of the company, comply with applicable laws, and adhere to the values and principles of the company. Therefore, it is the responsibility and obligation of the personnel to report any irregular conduct, non-compliance, or acts contrary to internal rules and codes of conduct.

6.- RIGHTS AND OBLIGATIONS OF THE WHISTLEBLOWER

PLAIN CONCEPTS will guarantee the following rights to the whistleblower:

- a) **Right to protection during the investigation.** PLAIN CONCEPTS will provide appropriate protection to individuals who make a report in accordance with the guidelines of this procedure, if there are reasonable grounds to believe that the information provided is true at the time of the report, even if conclusive evidence is not provided, and that the information falls within the scope of Law 2/2023, dated February 20th.

In the event that the whistleblower makes the content of the report public, they will only be eligible for protection if they have previously communicated it through the internal and/or external Ethics Channel, in accordance with the specified deadlines and measures.

Protection will also be granted if the whistleblower makes the content of the report public due to an imminent or manifest danger to the public interest, particularly in situations of emergency or risk of irreversible harm, or if there is a high risk of retaliation or low likelihood of effective action being taken on the report due to specific circumstances, such as the concealment or destruction of evidence or collusion or involvement of the authorities.

These protection and support measures will also apply to legal representatives of employees who provide advice and support to the whistleblower, individuals within the organization who assist the whistleblower in the process, individuals associated with the whistleblower who may suffer retaliation, such as colleagues or family members, and legal entities for which the whistleblower works or with which they have a significant relationship in a professional context.

- b) **Prohibition of retaliation.** Under no circumstances will any form of retaliation be taken against the whistleblower, even if subsequent investigations determine that there has been no violation of applicable laws, as long as the whistleblower has acted in good faith.

Retaliation refers to any act or omission prohibited by law or any direct or indirect unfavorable treatment that puts the person at a particular disadvantage in the workplace or professional context solely because they are a whistleblower or have made a public disclosure. Article 36 of Law 2/2023 provides an indicative list of what is considered retaliation under the law.

It is the responsibility of the Compliance Officer to guarantee protection for the whistleblower against potential retaliation or discrimination by adopting necessary measures for this purpose.

In the event of discriminatory situations or any retaliation against the whistleblower, the Compliance Officer will inform the Management and the individuals responsible for handling appropriate disciplinary measures.

- c) **Right to receive information.** The person who has made the report will be informed in writing once the report has been analyzed to determine whether it is appropriate to proceed with it or not.

If the report is deemed admissible, once the investigation is completed, the whistleblower will be informed about the follow-up measures envisaged, such as referral to a competent authority, as well as the outcome of the investigations, including an explanation of the reasons for any disciplinary measures taken against the accused party, or, conversely, if it is concluded that the reported facts do not constitute an offense or irregular act after the investigation process.

- d) **Right to choose.** The whistleblower may choose to submit the report through the internal channel or external channels, including the Independent Whistleblower Protection Authority (A.A.I.), or the relevant autonomous authorities or bodies to report any actions or omissions falling within the scope of Law 2/2023, either directly or after communicating through the internal channel. However, as stipulated by law, it is preferable for the whistleblower to use the internal channel for reporting any illegal or irregular activities within the Company.
- e) **Right to limited information.** During the reporting process, the whistleblower will only be asked for strictly necessary data to process the report, and any data that is not strictly necessary for the investigation cannot be requested or retained. Any excessive or irrelevant data collected accidentally will be immediately deleted.

The information provided by the informant/whistleblower cannot be used for purposes other than the investigation. In the event that the provided communication contains information about industrial or commercial secrets or any other information that could affect the commercial, economic, strategic, or security interests of PLAIN CONCEPTS or the parties involved, it should only be used strictly necessary for the investigation process and should not be disclosed or shared for any other purposes.

If the data is transmitted to a third party for investigation, both the informant and the accused party will be informed beforehand. Consent will not be required in cases specified by law or when data transfer is authorized by law.

- f) **Right to anonymity.** The informant/whistleblower who submits a communication through the Ethics Channel may remain anonymous, and their identity will be guaranteed during the process. It is optional for the informant to include identifying information through the provided form. In this case, the informant is not obligated to

provide personal data (name, surname, contact information), but there is an option to include a contact phone number for communication and inquiries.

In the case of an anonymous communication, the informant will receive a unique code and URL once they have completed the form, allowing them to check the status and resolution of the communication at any time or to provide additional information or evidence.

- g) **Right to confidentiality.** The personal data of the informant/whistleblower (if provided), the content of the communication, and any communications conducted through the Ethics Channel will be treated as confidential. The communication procedure includes security measures to preserve the confidentiality of the data.

Only the Responsible for the Internal Information System, the Compliance Officer, the Compliance Body, and, when necessary, the competent authority will have access to the personal data and information related to the communication. Personal data may also be shared with the person responsible for managing and controlling sanctioning procedures within the organization.

In the case of verbal communication (including in-person meetings), it must be documented with the informant's prior consent by securely recording it in a durable and accessible format or through a complete and accurate transcription. If the latter option is chosen, the informant should be given the opportunity to verify, rectify, and accept the transcription.

However, such disclosure may be necessary as part of an investigation conducted by authorities such as the Police, the Public Prosecutor's Office, a judicial body, or another competent authority.

- h) **Right to receive a response within a reasonable period.** The informant will receive an acknowledgment of receipt of their communication within a maximum of seven (7) calendar days from the receipt by PLAIN CONCEPTS, unless the informant expressly requests otherwise, or the investigating body considers that such acknowledgment may compromise the informant's identity protection.

The maximum deadline for responding to investigative actions shall not exceed three (3) months from the issuance of the acknowledgment of receipt, except in cases of

exceptional complexity that require an extension, in which case it may be extended for an additional three (3) months.

- i) **Right to data erasure.** The data subject to processing may be retained in the information system only for the time necessary to decide on initiating an investigation into the reported facts.

If it is proven that the provided information or part of it is untrue, it will be immediately erased as soon as this circumstance is known, unless such lack of truthfulness may constitute a criminal offense, in which case the information will be kept for the necessary duration of the judicial proceedings.

Additionally, all personal data that may have been communicated and that refer to behaviors not covered by the scope of the law will be erased. Furthermore, if the received information contains personal data classified as special categories of data, they will be immediately erased without being registered or processed.

In any case, after three (3) months from the receipt of the communication without initiating investigative actions, it will be erased unless the purpose of retention is to provide evidence of the system's functioning. Communications that have not been processed will only be kept in an anonymized form, without the obligation to block them as established in Article 32 of Organic Law 3/2018 of December 5, according to Law 2/2023.

7.- RIGHTS AND OBLIGATIONS OF THE REPORTED PARTY

Throughout the communication lifecycle, **PLAIN CONCEPTS** will guarantee the following rights to the accused:

- a) **Right to protection during the investigation.** **PLAIN CONCEPTS** will ensure that the accused enjoys full protection of their rights as any employee. No punitive or legal measures will be applied until the veracity of the reported facts is verified, the respective evidence is gathered, and the occurrence of a criminal act or a violation of **PLAIN CONCEPTS'** principles and values is confirmed. The accused may be assisted by legal counsel during the investigation. At any time during the investigation, the accused may provide their complete version of the events to the Compliance Officer, both verbally and in writing, and submit any documents or testimonies they deem appropriate for the clarification of the facts. The interview may be documented.

- b) **Right to receive information.** The accused will be notified, within a period of thirty (30) days, about the processing of the communication and the type and content of the information, unless it is considered that such information should be delayed avoiding jeopardizing the investigation and preserving evidence, preventing its destruction or alteration. If a delay occurs, the reasons for the delay in providing information to the accused must be documented in writing. In the notification to the accused, alongside the information regarding the attributed facts, they will be informed that both their identity and the entirety of the investigation (investigated facts, processing, performed actions, resulting report, and decision) are protected by confidentiality and that they have the right to the presumption of innocence, access to the file, and the right to defense. Similarly, they will be informed of their obligation to cooperate when requested by the Compliance Officer. The accused will also be informed of any decisions that **PLAIN CONCEPTS** may make because of the investigation.
- c) **Right to confidentiality.** The respondent shall be guaranteed the right to confidentiality of their personal data throughout the investigation of the report, in order to prevent any dissemination of information that may affect their reputation. The information provided to the respondent must be done in a manner that protects the confidentiality of the whistleblower, and the identity of the whistleblower shall not be disclosed without their explicit consent to anyone other than competent personnel responsible for receiving and managing the reports, except as provided for by EU or Spanish law in the context of investigations conducted by authorities or in the course of judicial proceedings. The respondent, in turn, must maintain confidentiality regarding the existence of the investigation and its content.
- d) **Right to a transparent investigation.** The respondent shall have the right to an investigation based on the objective analysis of the gathered evidence, ensuring an effective and transparent investigation.

In the event of non-compliance by the respondent with the described obligations, the appropriate disciplinary sanctions may be imposed.

8.- RIGHTS AND OBLIGATIONS OF PERSONS CALLED UPON TO COOPERATE WITH THE INVESTIGATION

All individuals covered by the scope of this procedure must cooperate with the investigation. In particular, they must:

- Attend interviews with the Compliance Officer, if required, and respond to all questions asked.
- Respond to all requests for information or documentation made by the Compliance Officer.
- Provide the Compliance Officer with any documents that serve to substantiate the reported facts.
- Maintain absolute confidentiality regarding the existence of the investigation and its content.

Merely being a cooperating individual who is not under investigation shall never be grounds for sanction or retaliation, except for non-compliance with the aforementioned obligations, in which case it may result in the imposition of the appropriate disciplinary sanctions under the Disciplinary System and applicable labour regulations.

9.- ETHICAL CHANNEL INVESTIGATION PROCEDURE

The communication management process begins with the receipt of the communication and concludes with its resolution and the implementation of relevant measures in each case.

1.- Ethical Channel Access.

In the event of suspicion or knowledge of a violation that may constitute an irregularity, infringement, or non-compliance with current legal regulations or corporate policies and provisions, individuals who become aware of such irregularity must report it through the Ethics Channel. The Ethics Channel is a confidential tool, and its use will not result in any form of retaliation, provided that the communication is made in good faith. For this purpose, **PLAIN CONCEPTS** has established the following link as the Ethics Channel: <https://app.laworatory.com/ethical-channel/plain>. It can also be accessed through the **PLAIN CONCEPTS** website, in the Ethics Channel section.

If it is technically impossible to submit the communication through the provided address, it may be sent by postal mail to the **following address**: Avda. Suero de Quiñones, 7 - Principal Dcha. - 24002 León.

Additionally, **PLAIN CONCEPTS** employees may submit their communications to their immediate superior, who must forward them to the Compliance Officer for handling.

Similarly, **PLAIN CONCEPTS** provides individuals who wish to make a face-to-face communication with the option to meet with the Compliance Officer. To do so, they must request a meeting through one of the following means: in person at the organization's offices located at Avda. Suero de Quiñones, 7 - Principal Dcha. - 24002 León; via email at legal@plainconcepts.com; or by phone at 987 263 832.

PLAIN CONCEPTS will inform the informant of the date and time of the meeting, which will be scheduled within a maximum of seven (7) days from the receipt of the request.

The meeting will be recorded to maintain a record and evidence of the information shared by the informant. The informant will be informed about the recording and the processing of their personal data.

The informant/whistleblower should provide the most precise information possible regarding the facts being reported, including the following details, if available:

1. **Identification of the accused:** Identifying information of the person(s) who have committed the unlawful or irregular act.
2. **Detailed description of the act:**
 - Nature of the violation.
 - Methods used to carry out the act.
 - Date of the violation.
 - Department where the violation took place.
 - Potential impact on **PLAIN CONCEPTS'** activities.
 - Approximation of the economic and reputational impact it may have.
3. **Concrete evidence supporting the report:** Documentation or any available evidence supporting the reported act, including the presence or absence of witnesses.

It should be noted that communications can be made **anonymously**. Nevertheless, **PLAIN CONCEPTS** guarantees that the identity of the informant, if disclosed, will be treated with the utmost confidentiality.

The Compliance Officer will not disclose the name of the bona fide informant unless required by a court order or legal obligation. **PLAIN CONCEPTS** has taken the necessary measures to ensure the confidentiality of the data relating to individuals affected by the information provided, especially the person who reported the facts to the entity.

The informant/whistleblower can also access external channels of information available to competent authorities and, if applicable, to institutions, bodies, or organizations of the European Union:

- In the case of any type of violation of national legislation, the informant may approach the Independent Authority for Whistleblower Protection.
- In the case of administrative infringements against competition regulations, in addition to the aforementioned option, the external channel of the National Commission on Markets and Competition (CNMC) can be used, accessible through this link: <https://edi.cnmec.es/buzones-anonimos/sica>

2.- Body receiving the communications

Communications submitted through the Ethics Channel will be received by the Compliance Body via the means made available by **PLAIN CONCEPTS**. The Compliance Officer will be responsible for executing the entire management procedure. The process of managing the communications will be carried out within a timeframe not exceeding the statute of limitations for potential sanctions and, in no case, shall it be delayed for more than three (3) months, in compliance with Law 2/2023, of February 20, which regulates the protection of persons reporting regulatory violations and combating corruption (Article 9). However, this period may be extended for an additional three (3) months in cases of exceptional complexity.

Regardless of how they were received, all communications will respect the guarantee of confidentiality of the reported facts and the identities of the individuals involved (informant, investigated party, and other third parties).

If a received communication concerns the Compliance Officer, they will refrain from intervening in any phase of the procedures and will immediately notify the company's management of this

circumstance. The remaining members of the Compliance Body will then assume full responsibility for the procedure, preventing any conflict of interest from arising.

In the event that the reported facts show evidence of a criminal offense, the received information will be immediately forwarded to the Public Prosecutor's Office, unless the facts affect the financial interests of the European Union, in which case it will be sent to the European Public Prosecutor's Office.

3.- Monitoring of the communication process

All received communications will be registered through the communication management tool for control and statistical purposes. The registration, which is not publicly accessible, will include at least the following fields:

- Reference number.
- Date of receipt.
- Description of the communication.

It is essential for the informant to keep both the link and the reference number in order to access the communication later and track the progress of the process.

If the communication is submitted anonymously, a unique URL and code will be provided upon completion of the form. This allows the informant to access the status of the process, seek clarification, or provide additional evidence or information at any time. If the informant provides their identifying information, including an email address, any changes in the status of the process or necessary communication will be communicated to them through that email address.

Upon receipt of the communication, an identification code will be assigned, and an **acknowledgment of receipt** will be sent to the informant within a maximum of seven (7) calendar days from the receipt. This acknowledgment of receipt will inform the informant about the conditions regarding the processing of their personal data. If the communication is submitted anonymously, the informant will be responsible for checking the acknowledgment of receipt for the submitted communication using the reference number and the provided link.

4.- Admission or non-admission of the communication for processing.

The communications received through the Ethics Channel will be analyzed to assess whether the reported incident could be considered illegal under our legal system (including violations of European Union law as indicated in Law 2/2023) or if it could violate internal regulations or any of PLAIN CONCEPTS' corporate policies. Additionally, it will be necessary to evaluate whether the incident is plausible and whether the communication was made knowingly or in bad faith.

The informant is considered to be acting in good faith when their communication is based on facts or indications that reasonably suggest the occurrence of irregular, illegal, or criminal behavior. Communications should be made without deceit, bad faith, or the intent to harm the company or any stakeholder groups.

-Acceptance for processing: The communication will be accepted for processing when it meets the formal requirements and contains indications that the reported conduct is illegal or contrary to the ethical principles or corporate policies of PLAIN CONCEPTS.

In cases where formal defects are observed, which can be rectified, or where the provided information is unclear, the informant will be requested to rectify the errors, clarify the information, or provide additional documents to substantiate the irregular conduct within a period of fifteen (15) days. If the defects are not rectified within this period, the communication will be archived.

-Rejection for processing: Dismissed communications will also be registered in the communication management tool, including information regarding the closure date and reason for closure, and will be archived in an anonymized form. In any case, the following communications will be rejected for processing:

- Communications that do not pertain to facts that could constitute a violation of any regulations or criminal offense, including PLAIN CONCEPTS' internal regulations.
- Communications that lack sufficient information about the investigated facts or exhibit obvious inconsistencies or inaccuracies.
- Communications that appear to be manifestly unfounded or implausible.

In both cases, the informant must be notified of the acceptance or rejection of the communication within a period of five (5) business days from the decision, and a reasoned report must be issued, unless it is objectively impossible to do so within that timeframe. If the

communication is rejected, the informant may consider reformulating it or using other appropriate legal alternative channels, such as submitting the communication through external channels, including the Independent Authority for Whistleblower Protection (A.A.I.) or the relevant regional or autonomous authorities. As mentioned earlier, in cases of administrative violations against competition, the external channel of the National Commission of Markets and Competition (CNMC) could also be an option.

The investigated party will be notified within a period of thirty (30) days, unless it is deemed necessary to delay this information in order to avoid jeopardizing the investigation, preserve evidence, and prevent its destruction or alteration. The reasons for the delay in informing the investigated party must be documented in writing.

If necessary, communication with the informant may be maintained, with the possibility of requesting additional information to obtain further details that can assist in clarifying the facts.

5.- Processing of the communication

Once evaluated and accepted the communication, the Compliance Officer will proceed to create an opening file for the investigation. This file will include the following information:

- Descriptive information about the communication, including the date of receipt.
- Data provided, differentiating between objective and subjective information.
- Evaluation of the content of the communication and the reliability of the informant.
- Affected individuals.
- Proposal of short-term urgent measures, including precautionary measures to minimize current or imminent harm.

The purpose of the opening file is to ensure maximum traceability of the investigation process in case the communication is required by any competent judicial authority.

The processing period for the investigative phase of the case is three (3) months, starting from the issuance of the receipt acknowledgment of the communication, unless there are cases of special complexity that require an extension of the deadline. In such cases, the period may be extended for an additional maximum of three (3) months.

The Compliance Officer may seek support from specialists when in doubt or when needed. These specialists must comply with all the principles, rights, and obligations outlined in this procedure. During the course of the investigation, the Compliance Officer may maintain communication with the informant and, if deemed necessary, request additional information.

For the due development of the investigation, all the diligences or investigations considered appropriate to verify the veracity of the information notified may be carried out, as long as they are accepted by the labour regulations in force. Said diligences may consist of:

- Interviews with the individual under investigation or other relevant persons, which will be properly documented and recorded.
- Requests for information and documentation from the individual under investigation or third parties.
- Gathering any information or documentation deemed necessary from all departments or entities within **PLAIN CONCEPTS**, while respecting applicable data protection regulations, labor laws, and the fundamental rights of the individual under investigation.
- Seeking the support of external investigators for the analysis of specific information.
- Any other diligences deemed necessary by the Compliance Officer to carry out the investigation.

All diligences conducted by the Compliance Officer will be kept confidential and must be documented in writing to demonstrate that they have been carried out.

The investigation will consist of an objective analysis of the available documentation, collection of evidence, and their analysis.

Based on the conducted investigation, the evidence gathered and examined (using legally admissible means of evidence, such as documents, expert opinions, or witness statements, among others), statements from the involved parties, and analysis of any evidence provided by the accused (if applicable), the Compliance Officer will prepare a **Final Report** regarding the content of the communication. This report will include:

- Description of the diligences conducted and the results obtained.
- Proposal for disciplinary action or case closure, along with the justification for each decision.

- Identification of the person responsible for the non-compliance or commission of the offense and the proposed disciplinary measures or sanctions.
- Presentation of the accused's allegations and any proposed evidence.

The Final Report will summarize the findings of the investigation and provide a clear recommendation regarding the appropriate course of action, such as imposing sanctions or closing the case. It will also consider any defences or evidence presented by the accused party during the investigation.

6.- Resolution

The file will be resolved by the Compliance Body within thirty (30) working days from receipt of the Report issued by the Compliance Officer.

If the process leads to the conclusion that the facts constitute an infringement or the commission of an offence, the report will be considered and will be brought to the attention of the Management for the adoption of the appropriate measures.

- In the case of an irregularity or breach of the Code of Ethics or Conduct, the corresponding disciplinary measures shall be taken.
- If the case involves a criminal or administrative infringement, a resolution proposal will be issued and the Legal Department will be informed in order to analyse the possibility of legal or administrative action and refer the matter to the competent authority.

In the event that it is concluded that there is no breach of the Code of Ethics or Code of Conduct or the commission of an unlawful act, the communication will be dismissed, the case will be closed and the investigation will be closed.

7.- Communication

Both parties, the informant and the respondent, shall be notified in writing of the outcome of the procedure within a period not exceeding five (5) working days.

In the case of the informant, this communication shall be made by e-mail, letter or bureaufax.

In the case of the reported party, the communication shall be made by bureaufax sent with acknowledgement of receipt or by e-mail, which shall contain the communication, informing him/her of the investigations carried out and of the outcome of the proceedings, without

prejudice to other complementary communications notifying the adoption of the appropriate measures (disciplinary or judicial).

The informant may at any time check the status of his report, as well as the history of the actions that have been carried out, their date and time.

10.- COMMUNICATION OF FALSE INFORMATION OR INFORMATION GIVEN IN BAD FAITH

The **PLAIN CONCEPTS** 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 must preside the working relationships within **PLAIN CONCEPTS** and may lead to disciplinary measures.

If, after the appropriate analysis, it could be concluded that the facts communicated are manifestly false and that the information has been presented with bad faith:

1. The communication shall be filed, documenting the reasons that have led to the filing of the file, ending the work of investigation.
2. This circumstance will be transferred to the HR Department so that, in coordination with the Compliance Body, disciplinary measures may be proposed.
3. The proposed sanction shall be reported, in writing, to the Management Body, which shall decide on the disciplinary action to be applied to the bad faith whistleblower.

11.- DISSEMINATION OF THE DOCUMENT

The present document shall be communicated and disseminated to all the personnel of the Company or related to it and shall be available and permanently updated in the corporate Intranet or equivalent information hosting space of **PLAIN CONCEPTS**, being from that moment of obligatory knowledge and compliance by all the personnel of the Company.

In the same way, training and awareness will be carried out in the matter for its understanding, knowledge of its content and implementation of the established guidelines by its addressees.