

Procedure of the Ethics& Compliance Channel

CONTROL OF VERSIONS

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1. Scope and Area of Application

This procedure regulates the operating rules of the Ethics & Compliance Channel (as defined in section 4) of ISPD on a global level (hereinafter, "ISPD")

The Ethics and Compliance Channel is established so that all employees or interns, ex-employees, participants in selection processes, shareholders, managers, providers or subcontractors of ISPD may communicate breaches related to the Code of Conduct, criminal acts or in the case of companies that comprise ISPD located in the European Union, violations of the Law of the European Union when it pertains to the following subjects: Public Contracts, financial services, product, food and transport safety, environmental protection, animal well-being, nuclear safety, public health, consumer protection, data privacy and protection, competition, the interior market or the financial interests of the Union. .

Certain geographic zones may have particular procedures that shall prevail over the present procedure in the event of a discrepancy between them, although all the particular procedures shall be revised previously by Global Corporate prior to their publication.

2. Principles of the Ethics & Compliance Channel

2.1 Anonymity

An anonymous channel has been enabled to process those communications in which there is no identifying data of the informant, thereby ensuring anonymity. It shall be noted that **in the event of making an anonymous communication, questions cannot be posed to help clarify a point of the communication nor may the informant be notified regarding the development thereof since no contact details have been provided.**

2.2 Confidentiality

All reports, whether or not Anonymous, shall have their confidentiality guaranteed insofar as the identity of the informant, the defendant and any other individuals mentioned in the communication as well as the contents of the communications. The Compliance Team shall ensure that the parties involved in the procedure, whether the individuals who in each case make up the Investigative Team, or if the case, the external experts, sign reinforced confidentiality agreements.

In addition, training on the subject of confidentiality of all the employees is guaranteed so that in the event that the communication is forwarded to a complaint channel that is not that which is established or to members of the personnel who are not responsible for its processing, they guarantee its confidentiality and immediately send the communication to the Compliance Team. The failure of this obligation signifies a very serious infringement and shall be sanctioned in compliance with the internal disciplinary framework.

2.3 No retaliation

The policy guarantees the absence of retaliation of any type against the informant or personas related thereto as well as the work colleagues or the legal representatives of the employees in the exercise of their duties to advise and support the informant for the complaints that they have submitted in good faith. Retaliation is understood as any act or omission that is prohibited by law and that involves unfavorable treatment that places the individuals, who incur a particular disadvantage with regard to another, within the labor or professional context, solely due to their status as informant or an individual related thereto.

Notwithstanding the aforementioned, any blatantly false communication may lead to disciplinary actions on the part of ISPD and if the case, judicial actions that are legally pertinent.

2.4 Presumption of Innocence

Within the framework of this procedure, the full respect of the presumption of innocence and the honor of all those individuals affected by the communications and investigations performed is guaranteed and required. All the investigations shall be performed with the maximum discretion and sensitivity, thereby ensuring that no individual has their reputation damaged without solid evidence that supports said accusations.

2.5 Independence

Both the Compliance as well as the Investigative Team shall perform their functions independently and autonomously with regard to the other ISPD bodies, shall not be able to receive instructions of any type in its exercise and shall have all the personal and material means necessary for undertaking it. This is guaranteed, among other measures, by means of the direct reporting to the ISPD management and by means of signing statements regarding the absence of conflicts of interest on the part of the various persons, who at any time are members of the Investigative Team.

2.6 Communication and Training

Information shall be provided to the employees and interns regarding the existence, objective and operation of the Ethics and Compliance Channel as well as the information regarding the processing of personal data and the data protection rights of the users of the Ethics and Compliance Channel.

Likewise, the publication of clear information shall proceed and be easily accessible regarding the use of the Ethics and Compliance Channel as well as the essential principles of its management procedure at www.ispd.com in a manner that this information is accessible to all potential informants.

2.7 Information regarding personal data protection and the exercise of rights

The informant, the defendant and other involved parties shall be informed of the processing of their data under the terms established in the applicable personal data protection regulation.

3. Procedure of the Ethics & Compliance Channel

3.1. Process Managers

The various bodies that intervene during the communication process are as follows:

Body	Composition	Mission
Compliance Team	Comprised of the Chief Finance Officer the General ISPD Counsel	To channel the reports that are received through the Ethics and Compliance Channel and ensure its correct operation.
Investigative Team	Comprised on the basis of the needs of the specific knowledge that require the analysis of the facts and information set forth in the communication (for example, knowledge of information systems, accounting...) It shall be designated by the Compliance Team.	To undertake the pertinent investigations on the basis of the communication, thereby arranging hearings for the defendant, the affected parties and third-parties who may act as witnesses, thereby producing a file on the basis of said actions
Legal Department	Comprised of the individuals who at any time are members.	To guarantee that the pertinent complaints are made in the judicial system and which comply with the regulation related to personal data protection and that the ISPD risk map is updated in function with the various risks recorded through the channel.
Systems Department	Comprised of the individuals who at any time are members.	To guarantee that the channel complies with the technical requirements established at any time in accordance with the applicable regulation and the needs established by the Compliance Team.

Any person who belongs to these bodies and is affected by a communication either due to being an informant, defendant or by kinship and/or emotional relationship, evident friendship/enmity or immediate hierarchical subordination shall be automatically banned from taking part in any procedure until the termination of their case. On the other hand, in event of being the defendant, they shall be automatically banned from any procedure until the resolution of their case. In the event that the circumstances affect both members of the Compliance Team, the president or the ISPD CEO or those designated by them shall be those who carry out the functions of the Compliance Team.

3.2 Process Development

3.2.1 How to compose the correspondence

Alternatively, the following methods are established in order to communicate any breach:

- i. the electronic e-mail address compliance@ispd.com; y
- ii. the Anonymous and accessible Compliance mailbox

<https://ispd.com/ethics-and-compliancechannel/>

Upon request of the informant, by means of an in-person meeting, which shall be carried out within a maximum period of seven (7) days, thereby drafting detailed minutes without any need to reveal the identity of the informant, if the latter states that expressly. The Informant shall be given the opportunity to verify, rectify and accept the minutes by means of their signature.

Likewise, and exceptionally, if the communication involves one of the members of the Compliance Team, the correspondence may be addressed to the personal corporate e-mail of the uninvolved member of the Compliance Team (or the personal corporate e-mail of the president or the CEO of ISPD in the event that the correspondence involved both members). It must be noted that in said case, the anonymity thereof shall not be guaranteed, except if the correspondence is sent through an e-mail account that does not contain the name, last names or any other data that permits identifying the informant.

The prior channels shall be both deemed "the Ethics and Compliance Channel" and shall be managed with restricted access thereto by the Compliance Team.

The correspondence must specifically describe the facts reported, the affected area or company, the date or period of commission and possible responsible subjects. It shall include evidence in the case that it is available. A model of the communication that the informant is encouraged to use is included as Appendix 1 for the purpose of ensuring compliance with the various required points.

3.2.2 Reception and Processing Phase

Once the communication has been received, the Compliance Team shall send a return receipt of the communication to the informant within a period of seven (7) calendar days following its reception, unless it may jeopardize the confidentiality of the communication.

Likewise, it will be analyzed if its processing and management proceeds within a period **of fifteen (15) calendar days**.

A reason for inadmissibility shall be:

- That there is no violation or breach of the Code of Conduct.
- Clearly unfounded facts without accreditation of any type. Inexistence of reasonable indications.

- Generic, imprecise or vague description. In that case, the deficiencies of the communication shall be communicated to the informant (if their contact data has been facilitated) within a period of **fifteen (15) calendar days** so that it is clarified or substantiated in an additional seven **(7) calendar day period**. If not remedied, the inadmissibility shall proceed.
- There is a specific procedure (for example, a situation of harassment) In that case, the Compliance Team shall send it to the body designated in each case for its procedure within a period of **fifteen (15) calendar days** from its reception.

Once it has been determined, if appropriate, to accept the communication for processing or on the contrary, if its non-acceptance is appropriate, the Compliance Team shall communicate its decision to the informant (provided the informant has provided its contact dates)

In the event of non-acceptance, the reasons for the non-acceptance of the communication shall be communicated in detail and therefore, the case shall be closed.

If communications are received for a reason other than that described herein (verbal, telephone, e-mail outside of the Ethics and Compliance Channel) the recipient thereof shall forward them to the Compliance Team, which shall proceed to redirect them so that they comply with the established procedure.

If the communication is related to another case that has already commenced in which substantially identical facts are being investigated, the Compliance Team may agree to their joinder and a resolutive decision in a single proceeding.

The Compliance Team shall proceed to inform the defendant themselves, except if it is deemed that said information must be delayed in order to not undermine the investigation and preserve evidence, thereby avoiding its destruction or alteration. In any case, they shall be informed within a maximum period of **three (3) months** from the presentation of the communication. If it is determined that informing the defendant of the commencement of the proceeding within this period may jeopardize the investigation itself, the Compliance Team must justify in writing and in detail the facts that have led to this decision being adopted.

Information provided to the defendant must be facilitated under terms which protect the confidentiality of the informant for which reason neither the identity of the informant, nor the area or department from which the communicate proceeds nor any other information that may facilitate the identification thereof shall be included.

3.2.3 Investigation Phase

The objective of the investigative phase shall be (i) to establish the reported facts, (ii) to propose the adoption of the measures necessary in order to prevent the communicated events from occurring again and (iii) to propose disciplinary measures, if appropriate, that follow from the application of the Collective Bargaining Agreement or the application of the law.

Once the Compliance Team has approved the communication for processing, it shall designate the Investigative Team, thereby taking into consideration the need for specific knowledge that requires the analysis of the facts and information set forth in the communication. The Investigative Team may be comprised of one of the members of the Compliance Team in which this member of the Investigative Team shall not be able to participate in the drafting of the Report on the Conclusions (as defined in section 3.2.4).

Prior to transferring any type of information regarding the contents of the communication to the Investigative Team, the Compliance Team shall ensure that the individuals on the Investigative Team have signed reinforced confidentiality agreements as well as a statement on the absence of conflicts of interest.

After complying with the aforementioned requisite, the Compliance Team shall forward to the Investigative Team the contents of the communication as well as the other relevant data that has been able to be collected.

In any case, the Compliance Team, in light of the relevance of the investigated facts, may previously and extraordinarily inform the ISPD Management of the contents of the communication in the event it were necessary to urgently adopt preliminary measures

The Investigative Team shall arrange a hearing with the defendant, thereby ensuring in this manner their right to be informed of the actions or omissions that are attributed to them and to be heard at any time (except if this could involve an obstacle for the correct development of the investigation) by the affected parties and third parties who may act as witnesses. Likewise, they may request internal and or external help that they deem necessary for carrying out the review of documents and/or registries, analyses of processes and procedures, copying and revision of devices in which case, the identity of said specialists shall be transferred to the Compliance Team so that it may ensure that the experts sign the pertinent reinforced confidentiality agreements as well as a statement on the absence of conflicts of interest prior to collaborating with the Investigative Team.

Once the allegation of the various affected parties have been heard, the Investigative Team shall draft an investigative file (hereinafter, the **"Investigative File"**) that shall contain:

- Descriptive information of the communication with an indication of its reception date.
- Data provided in the communication with a distinction between objective and subjective facts.
- Evaluation of the contents of the communication
- Analysis of the information and the inclusion of the latter with a statement of the most probable hypothesis and the greatest risk.
- Measures proposed and those already performed preliminarily in the event that they have been deemed urgently necessary or appropriate
- Allegations of the defendant

The Investigation File shall be sent to the Compliance Team so that a report on the conclusions of the investigation is drafting. (**"Report of Conclusions"**)

A maximum period for the execution of the Investigation File of **one (1) month**, from when the Compliance Team designates the Investigative Team, is established. Said period may be extended by another of equal duration in the event that the investigated facts are complex or special technical, accounting or computing knowledge is required as well as in the case of the joinder of complaints.

3.2.4 Conclusionary Phase

The Compliance Team, based on the Investigative File forwarded by the Investigative Team shall draft the Report of Conclusions. Said conclusions may give rise to two possible results:

- **Inappropriate Communication.** In the event that the investigation demonstrates the absence of a breach, it shall inform the informant (provided the informant has provided their contact data) and the defendant of said decision together with the reasons that sustain it.
- **Appropriate Communication.** In the case of which, the facts that sustain said conclusion shall be set forth in detail and the preparation of the report proceeds. .

The Report of Conclusions must in addition contain as a minimum the following points:

- **Conclusions.** The conclusions must be presented clearly and concisely and always in regard to the evidence and obtained analysis. Any conclusion based on the knowledge and experience of the investigative team must include a warning to such an effect. If any limitation in the development of the investigation has existed it must be reflected therein.
- **Proposal of measures** to be adopted (both organizational measures, internal disciplinary framework or communication of the complaints to the authorities).

Once the Report of Conclusions has been issued and transferred to the ISPD Management, the adoption of the measures proposed by the Compliance Team corresponds to the ISPD Management. Said report shall be issued in a period of **one (1) month** from the reception of the Investigative File by the Investigative Team.

The Legal Team, with prior guidance of the Company Management, shall proceed to send the pertinent information to the Public Prosecutor's Office immediately when the result of the investigation determines that the facts could indicate a crime. In the event that the facts affect the financial interest of the European Union, it shall be sent to the Office of the European Prosecutor

The Compliance Team shall be the one who communicates the decisions taken both to the informant (provided the informant has provided their contact details) as well as the defendant and proceeds to the closing or shelving of the case.

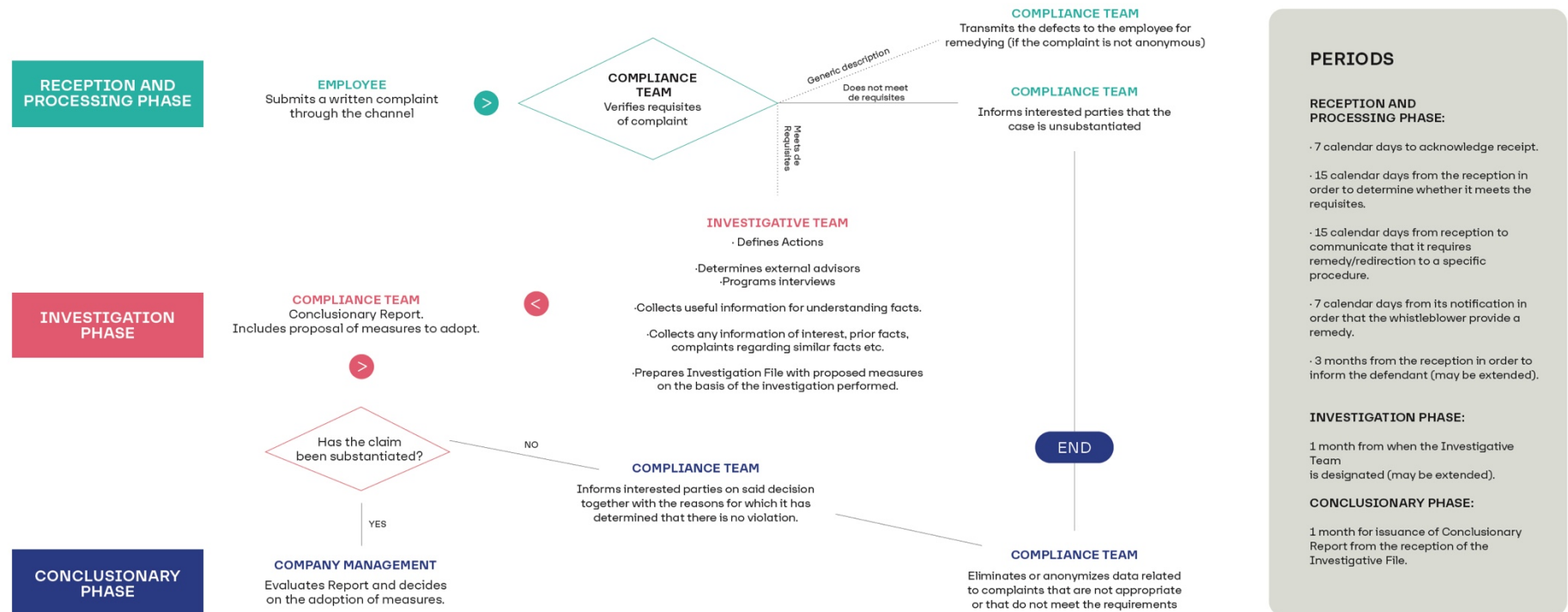
In the event that the communication is inadmissible or is inappropriate, after three months from the reception of the communication, its elimination or anonymization shall proceed.

Said period shall be extended in the event that the investigated facts are complex or it require special technical, accounting or computer knowledge as well as the cases of the joinder of different communications regarding the same incident. Under no circumstances may the data be saved for a period longer than ten years.

The Compliance Team shall annually produce a report with the data which has been registered in the financial year: number of complaints, contents, actions performed, time of resolution, thereby omitting the identity of the informant, defendant and intervening parties in each process.

Based on said report the Legal Team shall proceed to adopt a map of compliance risks, thereby modifying, if appropriate, the impact or the probability of said risk and shall carry out a review of the control actions related to the Compliance Plan.

4. Development of the Process



5. External Channels of Communication

.The informant may choose the external information channel made available by the Independent Authority for the Protection of the Informant. The access information to this channel shall be revealed as soon as it is published.

6. Publicity and entry into effect

The contents of this Procedure is obligatory for all ISPD personnel and its contents shall enter into effect from its communication to the staff.

It shall remain in effect while it is not modified or replaced by another. The effective Procedure at any times shall be available at www.ispd.com and shall be circulated among the personnel who are part of ISPD.

7. Appendix I

Communication model for using in the Ethics & Compliance Channel

To the attention of the Compliance Team:

I STATE

First.- By means of this document I communicate the following situation (describe in detail the facts that are to be reported, the area or affected company, the period during which it has been occurring or the specific moment when they have occurred and who the persons responsible are) Click or press here in order to write the text.

Second.- As evidence of that set forth in the previous point, I attach the following evidence (it is asked to attach all accreditative document of the facts reported or that may help to clarify them whether they are copies of electronic communications, recordings, photos or, if the case, documentation) Click or press here in order to write the text.

Tercero.- I understand that such facts may constitute a breach of the ISPD Code of Conduct or that may constitute a criminal act or an infringement of the Law of the European Union in the following areas: Public contracting, financial services, product, food and transport safety, consumer protection, data protection and privacy, competition, interior market or financial interests of the Union. .

I **REQUEST** that the corresponding communication be hereby formulated, the necessary actions be initiated in order to terminate the reported situation and the corresponding measures be adopted.

(Place and Date).