
 <b>Whistleblowing Management System Policy (Ethics Channel) (IR no. 4.1)</b>	Date of approval: 12/06/2023
Section(s) of the Code of Ethics: 3.5; 3.6; V; 7.5	Last review: 12/06/2023
Related protocols: Protocol for Ethics Channel management, internal investigations and corporate reactions; Compliance Function Bodies Protocol; Protocol of the rights and duties of the members of the Organisation with respect to the Compliance Model; Information Security Protocol and all substantive protocols.	Version: 1
Related policies: -	
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**Whistleblowing Management System Policy (Ethics Channel)**  
**COMSA CORPORACIÓN DE INFRAESTRUCTURAS, S.L.**


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## Art. 1 Subject matter

1. COMSA CORPORACIÓN DE INFRAESTRUCTURAS, S.L. (hereinafter, "**COMSA CORPORACIÓN**") is committed to establishing a culture of transparency, ethics and zero tolerance of conduct that could lead to breach of applicable legislation, its Code of Ethics, the protocols and policies that develop it, as well as other internal regulations.
2. By virtue of the above, COMSA CORPORACIÓN has a **Whistleblowing Management System** (or "**WMS**") that it makes available to those individuals who become aware, in a work or professional context or as a result of their business activity, of conduct that may infringe current legislation or COMSA CORPORACIÓN's internal regulations and who wish to report it, providing guarantees of confidentiality and adequate protection against possible retaliation.
3. The purpose of this Policy is to define the general principles that COMSA CORPORACIÓN defends, promotes and adopts in the process of receiving, processing, recording, investigating and responding to the communications it receives, and which inspire the rest of the internal regulations governing the operation of the Whistleblowing Management System.
4. It also contains a description of the key elements that make up the WMS and provides information on other so-called "external" information channels that the Whistleblower can alternatively use to communicate with a specialised public authority.
5. This Policy will be published on the COMSA CORPORACIÓN website, in a separate and easily identifiable section.

## Art. 2 Scope


1. The members of the governing body, all directors and all employees of COMSA CORPORACIÓN and its Group companies (hereinafter, the members of the governing body, the directors and employees of COMSA CORPORACIÓN and its Group companies are referred to individually or jointly as "**members**" or "**members of the Organisation**") are obliged to immediately communicate, through any of the communication channels established in the Organisation, information or documentation that they have received and which is related to a possible breach of the Law, Code of Ethics or any of the protocols and policies that develop it.

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2. The scope of this Policy shall extend to all other natural persons who, in a professional, employment or business context, detect possible infringements (regardless of whether or not the employment, professional or business relationship has ended). In other words, its scope shall also extend to any third party, including, but not limited to, suppliers, distributors, external collaborators and customers and persons related to the Whistleblower who may suffer retaliation.

### Art. 3 Definitions

1. **Ethics Channel:** internal channels for receiving information set up by COMSA CORPORACIÓN, within the Whistleblowing Management System, to receive communications concerning breaches of the law, the Code of Ethics or internal regulations, as well as queries regarding the Whistleblowing Management System, the Code of Ethics or internal regulations.
2. **Reported person:** person to whom the alleged offence is attributed or associated.
3. **Employee:** any natural person who is in an employment relationship with COMSA CORPORACIÓN, regardless of the type of relationship, including: a) future employees who are in a selection process; b) volunteers, interns, workers in training periods, regardless of whether or not they receive remuneration; c) employees who have terminated an employment relationship with COMSA CORPORACIÓN; and d) workers' representatives.
4. **Whistleblower:** any person, including COMSA CORPORACIÓN employees, who reports a breach of the law, the Code of Ethics or any other internal regulation through COMSA CORPORACIÓN's Ethics Channel.
5. **Breaches of law or legal infringement:** any act or omission that could constitute a serious or very serious criminal or administrative offence or a breach of European Union law.
6. **Person related to the Whistleblower:** natural persons who assist the Whistleblower during the investigation process; co-workers, relatives and other third parties who may suffer retaliation due to their relationship with the Whistleblower; shareholders, participants, as well as legal persons with whom the Whistleblower has any kind of employment relationship or has a significant shareholding in the capital or voting rights.


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7. **Retaliation:** any act or omission that is prohibited by law, or that, directly or indirectly, results in unfavourable treatment that places the individuals concerned at a particular disadvantage compared to another in the employment or professional context, solely because of their status as whistleblowers or because they have made a public disclosure. Examples of retaliation include: suspension, dismissal, termination or non-renewal of employment; demotion or denial of promotion; substantial changes to the employment contract; reputational damage or financial loss, coercion, harassment or ostracism; negative performance appraisals or references; blacklisting, denial of training; discrimination or unfavourable treatment, etc.
8. **System Manager:** the body or person in charge of managing the communications received by the Whistleblowing Management System and to carry out, where appropriate, the corresponding investigation of these.
9. **Whistleblowing Management System:** COMSA CORPORACIÓN's internal information system for receiving and managing communications on breaches of the law or internal regulations, on the Compliance Model, which covers both the channel, mailbox or channel for receiving information (Ethics Channel), and the person responsible for the system and the procedure for managing these communications.

#### **Art. 4 Internal and external channels of communication, persons who can communicate and how to communicate**

COMSA CORPORACIÓN places the Ethics Channel at the disposal of the Whistleblower, which is the preferred channel for reporting conduct that may be a breach of the law, the Code of Ethics or internal regulations. The Ethics Channel has the following information communication channels:

- E-mail address: [comisiondeetica@comsa.com](mailto:comisiondeetica@comsa.com)
- Web form, which **guarantees the anonymity** of the Whistleblower, by accessing the following link:  
<https://www.comsa.com/en/sustainability/ethics-and-compliance/>

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The Ethics Channel can also be used to make enquiries about the operation of the Whistleblowing Management System or about COMSA CORPORACIÓN's Compliance Model.

Likewise, the Whistleblower has the possibility of reporting information about any breach of the law to a whistleblower protection authority, either directly or after having reported the information through COMSA CORPORACIÓN's Ethics Channel, for example, because he or she considers that the breach cannot be dealt with effectively or there is a risk of retaliation. For more information on external channels, please see Annex I to this Policy.

Reports may be communicated through the Ethics Channel. In addition, the Whistleblower may also request a face-to-face meeting with the System Manager within a maximum of seven (7) working days.

In the event that employees, managers, superiors, administrators or shareholders of COMSA CORPORACIÓN receive a report of a potential infringement through other channels, they must also maintain the utmost confidentiality, avoiding, among other things, revealing any information that could allow the Whistleblower, the Reported Person or the affected persons to be identified, and must immediately forward it, through the aforementioned channels, to the System Manager.


Reports may be made by name, with identification of the Whistleblower, or completely anonymously. In all cases, the guarantees and principles set out in this Policy shall be respected.

Queries will always be nominative, in order to be able to facilitate a response to the Whistleblower. In the event that the Whistleblower does not provide his or her personal details, the query will not be processed as it is impossible to provide an answer.

The communications shall have the following content, subject to certain sections being voluntary:

- **Queries:**

1. Identification details of the person making the communication (compulsory)
2. Company to be consulted (compulsory)
3. Description of the query (required)

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#### 4. Evidence (voluntary)

##### - **Reports:**

1. Company to which the facts pertain (compulsory)
2. Description of the facts (compulsory)
3. Identification details of the person making the communication (volunteer)
4. If you wish to have a face-to-face meeting to make the report (voluntary)
5. Indicate an address, email address or safe place to receive notifications (voluntary)
6. Evidence (voluntary)


### **Art. 5 Whistleblowing System Manager**

The System Manager shall be appointed by the management body and his or her appointment shall be notified to the competent Independent Whistleblower Protection Authority (AAI) within ten (10) working days from the date of his or her appointment.

The Ethics Commission shall be the System Manager, i.e., it shall be the recipient and responsible for the management of the communications received through the Ethics Channel, with one of its members, specifically its Secretary, being the individual manager of the same and in charge of the investigations that, where appropriate, are carried out.

Although the System Manager shall be the recipient of the communications, it may entrust the initial reception of the communications to a specialised external service provider, which shall be required, inter alia, to provide adequate guarantees of respect for independence, confidentiality, data protection and secrecy of the communications, as well as to sign the corresponding data processing assignment contract.

The initial receipt of communications by an external third party shall not undermine the guarantees and requirements of the Whistleblowing Management System, nor shall it imply the attribution of responsibility for it to a person other than the person in charge of the System.

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The System Manager must carry out his or her functions independently and autonomously from the rest of the bodies and the governing body of COMSA CORPORACIÓN, may not receive instructions of any kind in the performance of his or her duties and must have all the personal and material resources necessary to carry out his or her functions.

The Independent Whistleblower Protection Authority (AAI) must also be notified of the termination of the System Manager within ten (10) working days, specifying the reasons for the termination.

#### **Art. 6 Guarantees of the system and the investigation process**


All reports received through the Ethics Channel shall comply with the following principles and guarantees:

- a) **Security measures:** the WMS shall have appropriate technical and organisational security measures in place to prevent the risk of disclosure, unavailability and loss or destruction of information, i.e. the confidentiality, availability and integrity of the reports received shall be ensured.
- b) **Confidentiality:** the identity of the Whistleblower, the Reported Person, affected persons and any third party mentioned in the communication, as well as the facts mentioned, shall be kept confidential, and only authorised personnel shall have access to the communication.
- c) **Protection of personal data:** the processing of personal data will be carried out in accordance with current data protection legislation.
- d) **Prompt and reasoned response:** communications will be answered within the established deadlines.
- e) **Absence of conflicts of interest:** communications received will be treated in an impartial and objective manner, taking into account the reality of specific facts and, where appropriate, avoiding conflicts of interest.

#### **Art. 7 Whistleblower rights and safeguards**

Whistleblowers will additionally have the following rights:



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- a) **Confidentiality.** The Whistleblower has the right not to have his or her identity disclosed without his or her express consent (whether or not he or she provides his or her data and his or her identity is subsequently discovered) to any person other than the System Manager and other authorised personnel, except where this is a necessary and proportionate obligation imposed by law or by an investigation in the context of legal proceedings. In such a case, he or she shall be informed that his or her identity will be disclosed, unless such information could jeopardise the investigation or judicial proceedings.
- b) **Anonymity.** The Whistleblower may decide whether to file a report by providing personal identification data or without disclosing his or her identity (anonymously).
- c) **Prohibition of retaliation.** The Whistleblower and persons associated with the Whistleblower will not be retaliated against in any way for making a report in good faith, where good faith means that: a) the Whistleblower had reasonable grounds to believe that the information was true at the time of the report, even if no conclusive evidence was provided; and b) the report was made in accordance with the provisions of this Policy.


The Whistleblower may only be sanctioned in the event that the report was made in bad faith, as there is reasonable evidence that the report was not true and the information provided was not truthful.

The System Manager, together with the relevant departments, shall establish the appropriate follow-up actions to ensure compliance with this guarantee.

In addition, reports are expressly excluded from protection if they:

- a. Have been inadmissible for any of the following reasons:
  - i. The facts reported lack any credibility.
  - ii. The facts reported do not constitute an infringement.
  - iii. The communication is manifestly unfounded or there are indications that the information in the report has been obtained through the commission of a criminal offence, in which case an investigation shall be opened into the latter facts.




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- iv. The communication does not contain significant new information about an infringement compared to information in a previous report, in respect of which the investigation has been completed, unless there are new factual or legal circumstances which justify a different follow-up.
- b. Concerns interpersonal conflicts or conflicts involving only the Whistleblower and the Reported Person.
- c. Whose facts are either public or mere rumours.
- d. Whose acts are not breaches of the law or internal compliance regulations.
- d) **Information.** The Whistleblower will receive an acknowledgement of receipt within seven (7) calendar days of receipt of the report in the Ethics Channel, unless this could jeopardise the confidentiality of the communication. You will also be informed about the finalisation of the investigation and the measures planned or taken.

## Art. 8 Guarantees and rights of reported persons

The Reported Persons shall additionally be entitled to the following rights:

- a) **Confidentiality.** The Reported Person has the right not to have his/her identity disclosed without his/her express consent to any person other than the System Manager and other authorised personnel, except when it is a necessary and proportionate obligation imposed by law or by an investigation in the context of legal proceedings.
- b) **Presumption of innocence and the right to honour.** The Reported Person has the right to be respected the presumption of innocence, and therefore cannot be sanctioned or penalised until the investigation is completed. However, in the event that during the investigation it is detected that the Reported Person continues to commit infringements, precautionary measures may be adopted, all in accordance with and subject to the limitations provided for in the regulations in force at any given time.
- c) **Right to testify, to present evidence and to assistance.** The Reported Person has the right to testify in the investigation procedure or to invoke his or her right


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not to testify against him or herself or to confess guilt. He shall also have the right to use any means of evidence he deems relevant to his defence (witnesses, documents, etc.). In any case, in all investigations, the Reported Person shall be given the opportunity to testify and provide evidence prior to the completion of the investigation. Furthermore, in accordance with the legislation in force, they may be accompanied by a workers' representative or lawyer, if they so request in advance and provided that such representative or lawyer is not involved in the facts under investigation. This shall be recorded in the minutes of the declaration.

- d) **Information.** The Reported Person has the right to know of the existence of a report against him/her and to be informed of the actions or omissions attributed to him/her, in addition to access to the investigation file, to know the results of the investigation and the corrective measures that, if applicable, are applied, except for that information that the legislation in force expressly prohibits transferring to him/her, such as the identity of the Whistleblower. He/she shall be informed as soon as possible, provided that it does not jeopardise the investigation. In the latter case, you will be given the information before being summoned to make a statement. In the event that the report is not accurate or truthful or does not constitute an offence, the Reported Person has the right to have it recorded as such. In the above case, if the investigation of the Reported Person has become notorious, the System Manager shall, at the request of the Reported Person, issue an internal communication to all staff of the Reported Person's department or such other departments as may be deemed appropriate, stating that the investigation has been completed and concluding that the facts were inaccurate, untrue or did not constitute unlawful conduct.
- e) **The right to a fair trial.** The Reported Person has the right to a process with all the guarantees, respecting the legal provisions and internal regulations applicable to the process, which will include, in addition to those described above and, among others, respect for the established deadlines (without undue delay) and the adoption of measures proportionate to the seriousness of the facts that have occurred (proportionality of the sanction or penalty).

## Art. 9 Communication of doubts, breaches and improvements

At all levels of COMSA CORPORACIÓN there is an obligation to report any risk situations that may occur inside or outside the Organisation that could cause damage or harm to any

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natural or legal person. In particular, situations of breach of the law, the Code of Ethics or the internal regulations that develop it must be reported.

COMSA CORPORACIÓN has an Ethics Channel, managed by the Ethics Commission, to which communications can be sent to warn of the existence of a situation of risk or breach, as well as any doubts or proposals for improvement related to the Compliance Model.

Specifically, queries and reports can be channelled through the means indicated in article 4 of this Policy, i.e:

- By sending an email to the following address:  
[comiondeetica@comsa.com](mailto:comiondeetica@comsa.com);
- Through the web form, which **guarantees the anonymity** of the Whistleblower, by accessing the following link:  
<https://www.comsa.com/en/sustainability/ethics-and-compliance/>

The Ethics Channel is not an emergency service: if you find yourself in this situation, or if you require immediate assistance, you should contact your local emergency service or call 112.


COMSA CORPORACIÓN guarantees the confidential treatment of all communications received through the Ethics Channel, as well as the absence of retaliation of any kind against good faith whistleblowers.

Further information on the management of the Ethics Channel and the communications received can be found in the *Protocol for Ethics Channel management, internal investigations and corporate reactions* (IR no. 4.1.1).

### **Art. 10 Penalty regime**

A breach of the law, the Code of Ethics or the internal regulations that develop it will constitute an infringement, the grading and sanctioning of which will be carried out in accordance with the provisions of the legislation in force and the internal regulations.

The sanctioning procedure shall be initiated on the basis of a communication or as a result of an investigation of the alleged infringement by the Ethics Commission.

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Sanctioning measures will not only be applied to the individuals whose conduct has caused the infringement, but also to any other individual who has not followed the applicable regulations for the prevention, detection or correction of the risk, a circumstance that is considered in itself an infringement of COMSA CORPORACIÓN's values and ethical principles.

In the event that the infringement is confirmed, COMSA CORPORACIÓN will impose applicable internal or contractual measures and, if necessary, the legal actions it considers appropriate against the infringing parties.

#### **Art. 11 Communication of the Policy**

This Policy will be available to all members of the Organisation on the COMSA CORPORACIÓN Corporate Portal and on the website [www.comsa.com](http://www.comsa.com). Likewise, this Policy will be the subject of appropriate communication, training and awareness-raising actions for its timely understanding and implementation.

#### **Art. 12 Updating and revision**

This Policy shall be reviewed and updated as appropriate, in order to adapt it to regulatory changes, as well as any changes that may arise in the business model or in the context in which the Group operates, ensuring its effective implementation at all times.

#### **Art. 13 Validity**

This Policy will come into force as soon as it is approved by COMSA CORPORACIÓN's governing body and will be applicable in the established terms and until its update, revision or repeal is approved.

## ANNEX I

### EXTERNAL INFORMATION CHANNELS

In accordance with the Whistleblower Protection Act, any actions or omissions within the scope of this Policy may be reported to the competent Independent Whistleblower Protection Authority either directly or through the appropriate internal channel.

At the national level, this function is carried out by the Independent Whistleblower Protection Authority (AAI). Certain Autonomous Communities have also designated respectively independent authorities to assume functions analogous to those of the AAI, when potential infringements produce effects only in the territory of their corresponding Autonomous Community. The European Union also has external information channels.

Below is a table with the different independent authorities responsible for whistleblower protection in Spain:

Whistleblower Protection Authorities	
<b>European Union Authority</b>	
<i>Designation</i>	European Anti-Fraud Office (OLAF)
<i>Contact details</i>	<a href="https://anti-fraud.ec.europa.eu/index_es">https://anti-fraud.ec.europa.eu/index_es</a>
<b>Authority Spain</b>	
<i>Designation</i>	Independent Whistleblower Protection Authority (AAI)
<i>Contact details</i>	-
<b>Catalonia Authority</b>	
<i>Designation</i>	Anti-Fraud Office of Catalonia
<i>Contact details</i>	<a href="https://www.antifrau.cat/">https://www.antifrau.cat/</a>
<b>Andalusia Authority</b>	
<i>Designation</i>	Andalusian Office against Fraud and Corruption
<i>Contact details</i>	<a href="https://antifraudeandalucia.es/">https://antifraudeandalucia.es/</a>
<b>Valencian Community Authority</b>	
<i>Designation</i>	Valencian Anti-Fraud Agency
<i>Contact details</i>	<a href="https://www.antifraucv.es/buzon-de-denuncias-2/">https://www.antifraucv.es/buzon-de-denuncias-2/</a>

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**Balearic Islands Authority**

<i>Designation</i>	Office for the Prevention and Fight against Corruption in the Balearic Islands
<i>Contact details</i>	<a href="https://www.oaib.es/">https://www.oaib.es/</a>