



Procedure for  
managing  
communications  
received through  
the Ethics  
Channel of the  
Elecnor Group

## 1. INTRODUCTION, CONTEXT AND INTERNAL COMMUNICATION CHANNEL

Since the beginning of its history, the Elecnor Group has maintained its inescapable commitment to the **highest ethical standards** in the performance of its activities, a commitment that is integral to its culture and business philosophy, and to the solid values that underpin its way of doing business and interacting with the environment. These principles and values are best expressed in the Elecnor Group's **Code of Conduct and Ethics**, which forms the **basis of our ethical and compliance culture** and is designed to be the instrument through which the Elecnor Group provides guidelines for the personal and professional behaviour of all the people who make up our organisation, as well as the rest of the people and companies that collaborate with and are associated with the Elecnor Group in the performance of our activities.

The Elecnor Group believes that, in order for a solid corporate culture of integrity and compliance to exist and be present in the daily decision-making process, it is essential to create an environment and conditions in which all people feel motivated and confident **to share their opinions, doubts or concerns** regarding any situation they may encounter or witness in the context of their relationship with the Elecnor Group.

In order to facilitate this consultation and communication process, the Elecnor Group has set up an **Integrity and Regulatory Compliance Internal Reporting System** (as part of the Group's Compliance System), which is designed and operates in accordance with the principles of action and commitments assumed by the Elecnor Group, set out in the **"Policy of the Elecnor Group's Integrity and Regulatory Compliance Internal Reporting System"**<sup>1</sup>.

### Integrity and regulatory compliance internal communication channel (Ethics Channel)

Without prejudice to other mechanisms and communication channels that may be used by interested parties for the same purpose, since 2011 the Elecnor Group's **Ethics Channel** has been the main **confidential** communication channel through which its professionals and/or third parties with a legitimate interest may, in **good faith**, communicate and report any **irregular behaviour or conduct contrary to current legislation** or to the provisions established in its Code of Conduct and Ethics, the regulations on which it is based and the policies and procedures that implement it, as well as express any doubts in this regard or propose improvements to the existing internal control systems. All Elecnor Group professionals are **required to report** immediately any irregular practice, illegal or unethical behaviour of which they become aware or witness.

Access to this channel can be obtained through the following email address [codigoetico@elecnor.com](mailto:codigoetico@elecnor.com) or from apartado de correos (P.O. Box) no. 72-48008 (Bilbao, Vizcaya - Spain) (FAO: "Ethics Channel").

Communications received through this channel will be analysed and processed **confidentially** in accordance with this procedure and in compliance with the rules on the **protection of personal data**. If **anonymous communications** are received, they will also be analysed and, if necessary, processed and investigated in accordance with the same procedure.

(1) This Procedure, as well as the Policy that implements it, has been designed in accordance with the highest national and international standards and regulations on the subject and, in particular, in accordance with the provisions of Law 2/2023 of 20 February, regulating the protection of persons who report regulatory infringements and the fight against corruption, which represents the transposition into Spanish law of Directive (EU) 2019/1937 of 23 October 2019 of the European Parliament and of the Council on the protection of persons who report breaches of Union law.

Persons wishing to make a communication through the Ethics Channel may request that it be submitted through a face-to-face meeting, which must take place within a period of seven days. In any case, the communication must always be in writing.

When making the communication, the whistleblower may provide an address, email or secure location or means to receive communications.

The Elecnor Group **will not tolerate retaliation** against anyone who, in **good faith**, uses the channels and procedures established to report potentially irregular conduct.

Respect for the **presumption of innocence** and the **right to the honour** of individuals is one of the Elecnor Group's fundamental premises. All persons in the organisation responsible for managing integrity and compliance matters must pay the utmost attention to ensuring these rights.

## 2. PURPOSE

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The purpose of this Procedure is to develop the system for the **managing communications** received through the Elecnor Group **Ethics Channel**.

## 3. RESPONSIBILITIES

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The **Board of Directors** is responsible for implementing the basics of the System by approving the Integrity and Regulatory Compliance Internal Reporting System Policy and this Procedure that implements it, and the **Audit Committee** is responsible for its effective implementation and for monitoring and overseeing its proper operation.

The **System Manager** of Elecnor Group's Integrity and Regulatory Compliance Internal Reporting System (hereinafter, the System Manager) is responsible for the diligent management of the system in accordance with the provisions of this Procedure. The appointment, dismissal or removal of the System Manager will be the responsibility of the Board of Directors, which will ensure, through its Audit Committee, that the System Manager has the necessary resources, independence and autonomy to ensure the proper operation of the System and the proper management and processing of any procedures that may be initiated as a result of the reports received.

The System Manager may rely on the persons designated in each case to duly fulfil his responsibilities, always guaranteeing the appropriate confidentiality and protection of the personal data contained in the reports received through the System.

## 4. RECEPTION, REGISTRATION, ANALYSIS AND DETERMINATION OF ADMISSIBILITY OF COMMUNICATIONS

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Upon receipt of a communication through the Ethics Channel, the System Manager, with the assistance of the persons deemed appropriate, will carry out the following activities:

- Review the content of the communication and determine whether it relates to potential improper conduct. If the communication is intended to raise doubts about or improvements to existing internal control systems or relates to issues other than integrity or regulatory compliance, the System Manager will respond or consider it as appropriate and it will not be recorded in the "Ethics Channel Communications Register".

- If the System Manager determines that the communication relates to potential misconduct, the System Manager will register it in the **"Ethics Channel Communications Register"**.
- The System Manager will send an **acknowledgement of receipt** of the communication to the person who made the communication through the same receiving channel within **seven calendar** days of receipt.

#### Ethics Channel Communications Register

The Ethics Channel Communications Register (hereinafter, the Communications Register) is the file in which the System Manager **will record all communications received** through the Ethics Channel.

The Communications Register will be managed exclusively by the System Manager, who will guarantee the appropriate **confidentiality** of the information contained therein, especially with regard to the identity of the persons who have made the communications (hereinafter, whistleblowers) and of the persons to whom the facts communicated relate (hereinafter, affected persons) as well as to the facts described therein. Access to the register will be restricted to authorised persons and the personal data contained therein will be kept only for the period of time deemed necessary and proportionate in order to be able to substantiate the conclusions drawn following any investigations carried out, to guarantee the protection of the whistleblowers for the period of time deemed necessary or to provide evidence of the correct functioning of the system.

The Communications Register will contain the following information on each communication:

- Communication identification code (C\_BB\_XYZ, where "C" stands for "Communication"; "BB" the last two digits of the year; and "XYZ" the sequential number of the communication in the current year).
- Date of receipt of the communication.
- Internal channel used to receive the communication.
- Identification of the whistleblower (if applicable).
- Identification of the affected person(s).
- Brief description of the facts that are the subject of the communication.
- Outcome/conclusion of the preliminary analysis/evaluation ("Accepted"/"Referred to other department/s"/"Rejected").
- Status ("Open"/"Closed").
- Date of closure of the file/investigation.
- Outcome/conclusion following the investigation.
- Actions taken, conclusions drawn, measures adopted and other observations.
- Resolution period (from the date of receipt of the communication to the date of closure of the file/investigation).

#### Analysis and decision on the eligibility of communications

The System Manager, with the assistance of such persons as he deems appropriate, will conduct an initial analysis or evaluation of the communication once it has been received and registered, as appropriate, to determine whether the communication should be accepted:

- Accepted, in which case the appropriate investigation process will be initiated.
- Referred to another/other department(s) if, given the nature of the reported facts and other specific circumstances, it is considered that its investigation and decision on the possible action

to be taken does not fall within the scope of the System, without prejudice to the due follow-up of this process by the person in charge of it. This process will respect the confidentiality and protection of personal data contained in the communications.

- Rejected if, due to the nature of the facts reported or their lack of credibility, it is considered inappropriate to open an investigation.

If the report shows signs that it may be accepted or forwarded to other departments for handling, but its content is insufficient, incomplete or does not contain the necessary details to complete this preliminary analysis or evaluation, the System Manager may ask the whistleblower to provide the additional information deemed relevant.

The result of this analysis or evaluation will be recorded in the Communications Register.

If, as a result of this initial analysis or evaluation, the System Manager determines that the whistleblower is entitled to appropriate protection against retaliation by virtue of their status, he will assess the advisability of informing the Organisation's Human Resources Manager and the identified members of management so that the appropriate measures can be taken to prevent and avoid possible retaliation, while ensuring the utmost confidentiality in all cases.

Similarly, the System Manager will consider the advisability of informing the heads of the areas or departments deemed appropriate of the possibility of taking certain measures as a matter of urgency to prevent and avoid the continuation or repetition of the facts reported during the period of the investigation. The highest level of confidentiality will also be guaranteed in this process.

#### Receipt of communications through other internal communication channels

If the communication is received through any internal communication channel, formal or informal, other than the Ethics Channel, the person who received it will immediately **contact the System Manager** to determine how to proceed.

If, given the nature of the facts reported, the System Manager determines that the communication should be handled in accordance with this procedure, the System Manager will inform the person who received the report in the first instance to report it through the Ethics Channel. The System Manager will also inform the whistleblower of the obligations and commitments regarding confidentiality, protection of personal data and guarantee of the rights of the whistleblower and the persons concerned, which must be respected both during the processing of the file and, where applicable, after its closure.

From that moment on, these communications will be handled in accordance with the provisions of this Procedure.

## 5. INVESTIGATION

Once the report has been accepted, the System Manager will initiate the **investigation process**, which will include all those actions aimed at verifying the veracity of the facts reported.

#### Investigation team

The investigation may be carried out by the System Manager or by persons he designates, depending on the nature of the facts reported and the profile of both the whistleblower and the affected persons, so that the **investigation team** can carry out its actions with due independence and without any conflict of interest, with sufficient authority and with the best skills to ensure the proper

completion of the process Likewise, the investigation team will guarantee the utmost confidentiality with regard to the content of the communication and, in particular, the identity of the whistleblower and the affected persons.

#### Investigation process

There is no set pattern for the development of the investigation, as it will depend on the nature of the facts reported and the specific circumstances surrounding the process. The investigation process will therefore be determined on a case-by-case basis.

In any event, the investigation team will consider and develop the following measures:

- Assess the need and/or appropriateness of maintaining communication with the whistleblower during the investigation process for the purpose of requesting additional information or evidence from the whistleblower in relation to the facts reported.
- They may request such documents and information as they deem necessary from other management, areas or departments of the organisation, and conduct such interviews with such persons as they deem appropriate, in order to verify the veracity of the facts reported.
- Due account will be taken of the right of the persons concerned to be informed of the facts attributed to them, to be heard and to exercise their right of defence. In no case will the identity of the whistleblower or access to the communication received be disclosed to the affected persons. Such communication with the persons concerned will take place, where appropriate, at such time and in such manner as is deemed appropriate to ensure the proper conduct of the investigation.

The investigation process will be conducted with the utmost **confidentiality** of the facts under investigation and the identity of the whistleblower and the affected persons.

All Elecnor Group employees must **cooperate fully** with the investigation team throughout the investigation process.

#### Investigation report and conclusions

Once the investigation is complete, the investigation team will prepare an **Investigation Report** which will be submitted to the System Manager for review, discussion and approval. This report will include at least the following information:

- The identification code of the communication in the Communications Register and date of registration.
- A statement of the facts reported.
- The actions taken to verify the accuracy of the reported facts.
- The conclusions drawn.

On the basis of the outcome of the investigation and the conclusions drawn, the System Manager will inform the heads of the divisions or departments deemed appropriate of the possibility of taking urgent measures to prevent and avoid the continuation or repetition of the facts reported, while ensuring the utmost confidentiality in all cases.

The System Manager will inform the Audit Committee of the results and conclusions of the investigation, which will in turn be transferred by the latter to the Board of Directors when it deems it appropriate. Similarly, in view of the nature of the facts investigated and of the outcome of the investigation, and if deemed necessary for the successful completion of the process, the System Manager will inform the areas and departments deemed appropriate of his conclusions, while

ensuring the appropriate confidentiality of all information relating to the file and the protection of personal data.

If the investigation or the actions taken to understand and verify the veracity of the reported facts did not require any specific verifications or investigations, the investigation team may, at the request of the System Manager, be exempted from preparing the relevant investigation report under the conditions laid down in this section. In any case, the System Manager will duly record the actions taken and the conclusions drawn in the Communications Register.

#### Time period

The maximum time limit for completing the investigation process will be **three months** from the date of receipt of the Notification, except in cases where the investigation is particularly complex or difficult, or in other situations justifying an extension of the time limit, in which case it may be extended by up to a further three months.

## 6. RESOLUTION, CLOSURE OF THE FILE AND ADOPTION OF DISCIPLINARY OR CONTRACTUAL MEASURES

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The System Manager will be responsible for resolving and closing the case, informing in good time the Audit Committee and the **internal body, department or function responsible for determining and adopting the decisions and disciplinary measures** (in the labour field) or **contractual measures** (in commercial relations with third parties) deemed appropriate on the basis of their knowledge of the facts reported and investigated and, in particular, on the basis of the conclusions set out in the investigation report duly approved by the System Manager.

The disciplinary measures adopted will apply not only to the persons who have committed the irregularity, but also to those who have failed to comply with the procedures established by the Elecnor Group to prevent and properly respond to it, a circumstance that is considered in itself a violation of the ethical values and principles to which the Elecnor Group is committed.

Disciplinary measures of an employment nature must comply with the regulations in force, without losing rigour or proportionality to the seriousness of the facts from which they derive, informing, where appropriate, the legal representatives of the employees.

The information on the decisions and disciplinary measures taken, if any, will be included in the file, which will then be closed and finalised.

On the other hand, in the event that, following the process of analysis and investigation of the communication and the facts reported, it is determined that it was made in **bad faith**, the Elecnor Group will consider the possibility of adopting the **appropriate disciplinary measures** against the relevant whistleblowers. For these purposes, and as defined in the *Elecnor Group's Integrity and Compliance Internal Reporting System Policy*, a report made in bad faith will be understood as one that is not based on facts or indications from which irregular behaviour may reasonably be inferred, one that is made even when the whistleblower is aware of the falsity of the facts and/or fraudulently exaggerates or misrepresents them, or one that is made solely for the purpose of revenge, harassment, defamation or to cause personal or professional harm to the persons affected.

## 7. MEASURES TO PROTECT THE WHISTLEBLOWER AND THE AFFECTED PERSONS

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### Protection of the whistleblower

As stated in the first chapter of this Procedure and in the Elecnor Group's Integrity and Regulatory Compliance Internal Reporting System, the Elecnor Group **will not tolerate retaliation**, including threats or attempts at retaliation, against any person who, in **good faith**, through the internal channels provided for this purpose, reports on irregular conduct or conduct contrary to the principles and values of the Elecnor Group or current legislation (whistleblowers). The System Manager, with the support of the persons designated in each case, will make every effort to ensure that whistleblowers are duly protected against retaliation.

For the purposes of this Procedure, retaliation is understood as any **acts or omissions that harm the whistleblower** or that, directly or indirectly, involve unfavourable treatment that places the persons who suffers it at a particular disadvantage with respect to another in the employment or professional context, solely because of their status as a whistleblower.

Protection against any form of retaliation also extends to natural persons who assist the whistleblower in the process; natural persons who are related to the whistleblower and who may suffer retaliation, such as colleagues or family members; legal persons for whom the whistleblower works or with whom the whistleblower has any other type of employment relationship or in which the whistleblower has a significant interest; and the whistleblower's legal representatives in the exercise of their functions of advising and assisting the whistleblower.

If the System Manager determines that the whistleblower is entitled to appropriate protection against retaliation simply by virtue of their status, he will inform the organisation's Human Resources Manager and the identified members of management so that appropriate measures can be taken to prevent and avoid possible retaliation, always ensuring the utmost confidentiality.

### Protection of affected persons

The persons affected by the reports (the persons to whom the reports relate) have the right to be **presumed innocent** and to have their **honour respected**, to be **defended** and to have **access to the file** during the processing of any proceedings that may be initiated as a result of the reports, in accordance with the conditions set out in Chapter 5 above, as well as to the same protection as that afforded to whistleblowers, with their identity being protected and the confidentiality of the facts and data of the proceedings being guaranteed.

The right to honour will remain in force after the investigation process has been completed.

## 8. MANAGEMENT AND STORAGE OF INFORMATION AND DOCUMENTATION AND PROTECTION OF PERSONAL DATA

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The System Manager will be responsible for the **proper filing and storage of all documentation** related to the communications received and generated during the investigation process, including the related investigation reports. This documentation will be managed with the **utmost confidentiality** and with the **appropriate protection of the personal data concerned**, and will be **kept only for as long as is deemed necessary and proportionate** in order to be able to substantiate the conclusions drawn from any investigations carried out, to guarantee the protection of the whistleblowers for as long as is deemed necessary, or to provide evidence of the proper functioning of the system. This period will never exceed ten years.

Without prejudice to this responsibility, all persons who have participated in the investigation process or who have had special access to certain information relating to the reports received will **contribute to ensuring the utmost confidentiality** of the same.



The **personal data** obtained as a result of the communications received and the investigation processes that may result from them will be processed in the **strictest confidence**, only by **personnel authorised** to do so and for the sole purpose of investigating the reported facts in order to verify their veracity, to duly address any doubts in the field of integrity and compliance or to propose improvements to the existing internal control systems and to keep the relevant communications register duly updated. This register will not be public and access to all or part of its contents will be granted only upon a reasoned request by the competent judicial authority.

The **lawful basis** for the processing of this personal data is in **compliance** with the Elecnor Group's **legal obligations** arising from the application of the corresponding regulations and, in particular, Law 2/2023, of 20 February, regulating the protection of persons who report regulatory violations and the fight against corruption, which also covers the possible confidential communication of this data with the appropriate security measures to other areas or departments of the organisation and to the various companies of the Group for the proper completion of the investigation process and for the proper adoption of any disciplinary, contractual or legal measures that may be determined in each case.

Likewise, the personal data contained in the system may be disclosed, upon request, to the administrative or judicial authorities in the course of any procedure deriving from the subject of the communication, as well as to the persons involved in judicial or administrative proceedings initiated as a result of the investigation.

In no case will personal data be collected or processed that are not necessary for the knowledge and investigation of the reported facts and, if obtained accidentally, they will be erased immediately.

The whistleblower or the affected persons may exercise, where appropriate, the rights to access, objection, rectification, erasure, restriction on data processing, data portability and not to be subject to automated individual decisions by writing to the following email address [lopdp@elecnor.com](mailto:lopdp@elecnor.com), through which they may contact the Elecnor Group's Data Protection Officer.

## 9. MONITORING AND OVERSIGHT, DEVELOPMENT AND REVIEW

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The **Audit Committee**, in accordance with its competencies, is responsible for **monitoring and overseeing** the effective application of this Procedure and the Policy that implements it, and the Board of Directors is responsible for approving this Procedure and the aforementioned Policy. The **diligent management** of the internal reporting system in matters of integrity and regulatory compliance is the responsibility of the **System Manager**, appointed by the Board of Directors, who will perform their duties independently and autonomously, with the necessary human and material resources.

The System Manager, within the framework of his functions and without prejudice to the powers of monitoring and overseeing this Procedure and the Policy that implements it, which correspond to the Audit Committee, may develop and approve the rules for the development of this Procedure deemed necessary to ensure the correct operation of the System, always informing the Audit Committee beforehand.

The Audit Committee, in accordance with its function of monitoring and overseeing this Procedure, will update the same whenever it deems appropriate and will submit a proposal to the Board of Directors.

The Audit Committee will report regularly to the Board of Directors on the results of the exercise of its function of monitoring and overseeing the effective operation of the System.

