

CORPORATE POLICY ON THE INTERNAL INFORMATION SYSTEM



Date of Approval and Change Log for This Document

Version	Date	Description
1.0.	June 20, 2023	Approval by <i>the Board of Directors</i> : Update to the Internal Information Channel (Law 2/2023).
2.0.	September 21, 2023	Amendment at the request of employee representatives.
3.0.	August 8, 2024	Approval by the <i>Board of Directors</i> : Phase 1 update of the certification process for the Criminal <i>Compliance</i> Management System in accordance with UNE 19601:2017.
4.0.	September 25, 2025	Approval by the Board of Directors: update to <i>the Criminal Compliance Management System</i> (organizational changes).
5.0	September 2, 2026	Approval by the <i>Board of Directors</i> : international rollout of <i>the Internal Reporting System</i> .

TABLE OF CONTENTS

1. DEFINITIONS	4
2. OBJECTIVE	8
3. MATERIAL SCOPE OF APPLICATION.....	9
4. SCOPE OF APPLICATION REGARDING PERSONNEL	11
5. BASIC PRINCIPLES OF THE INTERNAL REPORTING SYSTEM.....	12
6. GOVERNANCE AND RESPONSIBILITIES.....	13
6.1 DISTRIBUTION OF RESPONSIBILITIES.....	13
7. COMMUNICATION CHANNELS OF THE INTERNAL REPORTING SYSTEM	15
8. PROTECTION OF WHISTLEBLOWERS.....	16
9. PROHIBITION OF RETALIATION	18
10. DISSEMINATION AND UPDATES TO THE POLICY.....	20

1. DEFINITIONS

The following are the definitions of the terms that will be used frequently in this document (listed in *italics*):

- ***Persán Group / the Organization***: This refers to the group of all companies in which the parent company, PERSÁN, S.A., holds, directly or indirectly, more than 50% of the share capital.
- ***PERSÁN / the Company***: refers to the parent company of *the Persán Group*, Persán, S.A.
- ***Compliance Office***: an internal collegiate body of *the Persán Group*, endowed with autonomous powers of initiative and control, responsible for supervising the proper functioning and observance of *the Organization's Compliance Management System*, both domestically and internationally.

The Compliance Office ensures the proper identification, prevention, and management of *compliance risks*, with special attention to *criminal risks*, ensuring that the *System* complies with applicable local regulations in the countries where the *Persán Group* operates and with international best practices, including ISO 37301:2021 .

- ***Board of Directors***: the body with fundamental responsibility and authority over the *Persán Group's* activities, governance, and policies, to which *senior management* reports and is accountable.
- ***Senior Management / Management Committee***: the high-level body within the *Persán Group* that reports directly to *the Board of Directors*. It currently consists of the *Persán Group Management Committee*.
- ***Members of the Organization***: members of the *Board of Directors*, members of *Senior Management*, defined employees—whether permanent, temporary, or under a collaboration agreement—volunteers of the *Organization*, and all other individuals reporting hierarchically to any of the foregoing.
- ***Business Partners***: any legal entity or individual, other than *Members of the Organization*, with whom the *Organization* maintains or intends to establish some type of business relationship. By way of example, but not limited to, this includes suppliers, customers, and, in general, individuals and legal entities that contract with *the Persán Group* for the delivery of goods or the provision of services.
- ***Third Party***: a natural or legal person independent of the *Organization*.
- ***Ethics Channel / Internal Reporting System***: a set of measures adopted by the *Organization* in accordance with Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019, on the protection of persons who report breaches of Union law; the Whistleblower Protection Regulations applicable in each country that transposes said Directive, including, in the case of Spain, Law 2/2023 of February 20, regulating the protection of persons who report regulatory violations and the fight against corruption; and the principles of ISO Standard 37002:2021 on Whistleblowing Management Systems, for the management of *reports* regarding violations of the regulations referred to in this text.

- **Head of the Internal Reporting System:** The *Chief Risk & Compliance Officer* has been appointed to ensure the prompt processing of *reports* received through the *Ethics Channel* and must perform his or her duties with full autonomy and independence from the other bodies of *Grupo Persán*. The *Head of the Internal Reporting System* has been delegated authority by the *Grupo Persán Board of Directors* to appoint *Local Representatives* to assist him or her in managing *reports* received through the *Internal Reporting System*.
- **Local Representative:** a person appointed by the *Head of the Internal Reporting System* to support, at the local level and under his or her supervision, the operational management of the *Internal Reporting System* at a *Persán Group* subsidiary, including the receipt, processing, and coordination of actions arising from the *reports* received. The *Local Delegate* must have express written authorization from the *Head of the Internal Reporting System* and sign the corresponding confidentiality agreement; must meet the appropriate criteria for professional competence and functional independence in the performance of the System's functions with respect to the Organization's operational and business areas; and must comply with any other document required by applicable local regulations. This appointment shall not imply a transfer of responsibility for the *System*, which shall in all cases remain with the *Head of the Internal Reporting System*.

The appointment of the *Local Representative* for the purposes of the *Internal Reporting System* regulated herein is independent of any potential appointment of the *Local Representative* within the broader scope of the *Criminal Compliance Management System* (SGCP), as provided for in the SGCP International Deployment Procedure, without prejudice to the fact that both roles may be held by the same person and that, in such a case, the scope of each appointment must be documented.

- **Communication:** a statement by which any *Member of the Organization*, *Business Partner*, or *Third Party* brings to light an issue regarding the scope, interpretation, or compliance with external regulations applicable to the *Organization*, as well as the *Organization's* internal corporate regulations. Depending on its content, a *Communication* may constitute an *Inquiry* or a *Report*.
- **Inquiry:** A *communication* through which any *Member of the Organization*, *Business Partner*, or *Third Party* requests clarification, a response, or guidance regarding the scope, interpretation, or compliance with regulations applicable to the *Persán Group* and/or internal corporate regulations.
- **Report:** A *communication* regarding a possible *violation* of external regulations applicable to the *Organization*, as well as the *Organization's* internal corporate regulations.
- **Whistleblower:** a natural or legal person who files an *inquiry* or *complaint*. The term "whistleblower" includes *members of the organization*, *business partners*, third parties, and any person who currently falls—or may in the future fall—into any of the above categories.
- **Respondent / Person Affected by the Complaint:** a natural or legal person accused of an alleged *violation* that is the subject of an investigation by the *Head of the Internal Reporting System*.

- ***Non-compliance***: irregular conduct or potential acts that are unlawful or contrary to the law or internal corporate regulations (including, in particular, any conduct that could constitute a crime, a serious or very serious administrative offense, or a violation of European Union law).
- ***Notification***: the act of informing the parties involved in the proceedings to ensure their proper conduct and respect for their rights.
- ***Criminal risk***: risk related to the commission of conduct that could constitute a crime, in accordance with the regime of criminal or quasi-criminal liability of legal entities established in the local legislation applicable to each jurisdiction where the *Persán Group* operates.
- ***Good-faith report***: A report made in accordance with the provisions of this *Policy* and based on facts or evidence from which the existence of a *violation* of applicable law or internal regulations can reasonably be inferred. A *report* is considered to be made in good faith when it is made without the intent to seek revenge or to cause employment-related or professional harm to *the person against whom the report is filed* or to a *third party*.
- ***Retaliation / Harmful Conduct***: An act or omission prohibited by law, or one that, directly or indirectly, constitutes unfavorable treatment that places the *Whistleblower* or the affected parties at a particular disadvantage compared to others in the workplace or professional context, solely because of their status in relation to the *Report*, or for having made a public disclosure.
- ***Corporate Policy on the Internal Reporting System***: the set of corporate provisions contained in this document (hereinafter also referred to as the “*Policy*”).
- ***Corporate Procedure for the Management, Investigation, and Response to Communications Received Through the Internal Reporting System (GIR)***: a corporate document, consisting of the document itself and its Annexes for local adaptation, which establishes the necessary mechanisms for the early reporting and management of any *non-compliance*, as well as the procedures required for the internal processing of *inquiries*, and the internal processing and investigation of any *Complaints* or known circumstances that must be investigated.

The local annexes form an integral part of *the GIR Procedure* and detail the specific requirements and provisions mandated by the applicable regulations in each jurisdiction where *Grupo Persán* operates (hereinafter, the document and its annexes as a whole will also be referred to as the “***GIR Procedure***”).

- ***Criminal Compliance Management System / SGCP***: an organizational and management system for the prevention of *Non-compliance*, whose objective is the prevention, detection, and management of risks through their integration into business processes, as well as the measurement of these processes for continuous improvement, and whose essential foundation is represented by the *Criminal Compliance Policy* and the *Regulatory Compliance Program*.
- ***Whistleblower Protection Regulations***: a set of legal provisions applicable in each jurisdiction designed to regulate the reporting of violations, the protection of whistleblowers, and the management of internal reporting systems.

- ***Conflict of Interest:*** A situation in which there is a personal (financial, relational, professional, or any other type of) or organizational interest, whether direct or indirect, that may compromise or appear to compromise a person's ability to act impartially in the performance of their professional duties and in the defense of *the Organization's* best interests.

2. OBJECTIVE

Grupo Persán, within the framework of its *Criminal Compliance Management System* and in accordance with applicable international best practices, has implemented an *Internal Reporting System* that enables the reporting of potential regulatory *violations*, as well as the submission of *inquiries* regarding external and internal regulations applicable to the *Organization*.

The purpose of this *Corporate Policy on the Internal Reporting System* is to establish the principles, commitments, and general guidelines governing the operation of *Grupo Persán's Internal Reporting System*, as well as to ensure the protection of *whistleblowers*, the confidentiality of *reports*, the prohibition of *retaliation*, and respect for the rights of all individuals involved.

This *Policy* constitutes the corporate framework of reference for all *Grupo Persán* companies, serving as the basis for the development of the internal procedures necessary for managing *reports* received through the *Internal Reporting System*.

Grupo Persán fully embraces international standards in this area, particularly the ***Whistleblowing Directive***, the ***Whistleblower Protection Regulations***, and the principles of ISO 37002:2021.

The provisions contained in this *Policy* are supplemented by the *GIR Procedure*, which sets forth the operational aspects necessary for the management, investigation, and response to received *reports*. This *Policy* is intended to serve as a common corporate standard. The application of this *Policy* and its implementing regulations shall in no case result in non-compliance with the legal provisions in force in the markets where *Grupo Persán* operates.

In the event of a conflict between the content of this *Policy* and a mandatory requirement of local regulations, the latter shall prevail under the terms specified by the corresponding local regulation.

3. SCOPE OF APPLICATION

This *Policy* protects all individuals and legal entities who report, through any of the channels established in this *Policy*, the following:

1. Actions or omissions that may constitute **a violation of European Union law**, provided that:
 - a. They fall within the scope of the European Union acts listed in the annex to Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019, on the protection of persons who report breaches of Union law, regardless of how such acts are classified under national law.
 - b. Affect the financial interests of the European Union as set forth in Article 325 of the Treaty on the Functioning of the European Union (TFEU).
 - c. Have an impact on the internal market, as set forth in Article 26(2) of the TFEU, including violations of European Union competition rules and rules on state aid, as well as violations relating to the internal market in connection with acts that infringe corporate tax rules or practices intended to obtain a tax advantage that undermines the object or purpose of the legislation applicable to corporate tax.
2. Acts or omissions that may constitute **a criminal offense, a quasi-criminal offense, or a serious or very serious administrative offense**.
3. Additionally, acts or omissions that may constitute a **violation of the *Organization's* internal regulations** but do not constitute a violation of European Union law or a criminal, quasi-criminal, or serious or very serious administrative offense, including the principles and values that serve as a guide for the conduct of all *Members of the Organization*.

Reports related to labor issues and those related to professional performance (career development, compensation, vacation, interpersonal conflicts, etc.) **are excluded** from the scope of application of *the Internal Reporting System*. In such cases, while these communications may be received through the *Internal Reporting System*, their investigation and resolution will fall under the responsibility of the *People & Organization* (“P&O”) Department or the relevant area or body depending on the subject matter, in accordance with applicable internal regulations. However, the foregoing exclusion shall not apply when the reported facts, even if they involve labor-related elements, may constitute a criminal offense, a quasi-criminal offense, or a serious or very serious administrative violation, or a violation of the *Organization's* internal regulations. In such cases, the *report* shall be processed in accordance with this *System*.

Furthermore, the process for *submitting reports* through the *Internal Reporting System* must not be used to report events that pose an immediate threat to life or property. In such cases, the situation must be handled directly through the competent authorities. Additionally, when circumstances so require, the matter must be reported immediately to the appropriate supervisor.

Essentially, through the *Internal Reporting System*, any *non-compliance* committed by *members of the Persán Group, business partners, or third parties*—as described in this section of the *Policy*—may be reported, with *whistleblowers* enjoying the protection established in this *Policy*.

Likewise, through the *Internal Reporting System*, any *Member of the Organization*, *business partner*, or *third party* may report actions or omissions that may constitute a *violation* of the *Organization's* internal regulations, including the principles and values that serve as a guide for the conduct of all *Members of the Organization*, as well as submit any *inquiry* related to the scope, compliance with, and interpretation of the internal and external regulations applicable to the *Organization*.

4. SCOPE OF APPLICATION

This *Policy* shall apply to all companies comprising the *Persán Group*, without prejudice to any regulatory adjustments that may be necessary to ensure its proper implementation.

This *Policy* applies not only to *Members of the Persán Group, business partners, and third parties*, but also to other collaborators such as volunteers, interns, and employees in training periods—regardless of whether they receive compensation—as well as job candidates in the selection process, employees whose employment or business relationship has ended, and employee representatives, as well as any person working for or under the supervision and direction of contractors, subcontractors, and suppliers, and partners, shareholders, and members of the *Board of Directors* and *Senior Management* of *Grupo Persán* who submit a *report* regarding any of the matters outlined in the preceding section of this *Policy* (***“Scope of Application”***).

The protective measures set forth in this *Policy* shall also apply, where applicable:

- (i) To individuals who, within the framework of the *organization* where the *Whistleblower* provides services, assist the *Whistleblower* in the process;
- (ii) To individuals related to the *Whistleblower* who may suffer *retaliation*, such as *the Whistleblower’s* coworkers or family members; and
- (iii) Legal entities for which I work, with which I have any other type of relationship in a work context, or in which I hold a significant interest.

5. BASIC PRINCIPLES OF THE INTERNAL REPORTING SYSTEM

The *Internal Reporting System* is governed by the following principles, which must be observed during the processing of any case:

- **Confidentiality:** The *Internal Reporting System* will ensure the confidentiality of the *reporter's* identity, the identity of any person mentioned in the *report*, and the details regarding the reported incident, except when a *report* is submitted to a judicial authority, the Public Prosecutor's Office, or the competent administrative authority in the context of a criminal, disciplinary, or sanctioning investigation.
- **Impartiality:** The *Head of the Internal Reporting System* must, in all cases, be guided by the principle of impartiality, treating all *reports* uniformly, regardless of the individuals involved, and avoiding any type of *conflict of interest*.
- **Objectivity:** The investigation shall cover not only the facts and circumstances that establish and aggravate the responsibility of *the Accused*, but also those that exempt them from such responsibility or extinguish or mitigate it.
- **Independence of the Head of the Internal Reporting System:** The *Head of the Internal Reporting System* shall enjoy full independence and autonomy to determine the investigative steps deemed necessary to clarify the reported facts, always pursuing the search for the truth.
- **Documentation:** Each *report* shall give rise to a case file, in which the *Head of the Internal Reporting System* shall include detailed documentation of the entire investigation process.
- **Good Faith:** The provisions of the *GIR Procedure* and this *Policy* must be interpreted in accordance with the principles and requirements of good faith.
- **Proportionality:** This principle addresses the need for the sanction to be commensurate with the seriousness of the facts, ensuring that it is not a disproportionate measure.
- **Principle of "due process":** Every person has the right to be heard and to assert their legitimate claims before those conducting the investigation.

6. GOVERNANCE AND RESPONSIBILITIES

The Organization's Board of Directors has appointed the *Chief Risk & Compliance Officer* as the *Head of the Internal Reporting System*. This individual has specific authority to manage the *Internal Reporting System* and process reports, and provides adequate guarantees of independence, confidentiality, data protection, and the secrecy of communications. This formal appointment was made via a *Board of Directors'* resolution.

In this regard, the *Head of the Internal Reporting System* will manage the *Ethics Channel* through the *Persán Group Compliance Office*, which is composed of:

- *Chief Risk & Compliance Officer.*
- *Compliance Manager.*
- *Compliance Support Team.*

Likewise, the *Head of the Internal Reporting System*, by virtue of the powers to delegate functions expressly conferred upon him or her by the *Board of Directors* of *Grupo Persán*, may appoint the person he or she deems appropriate and suitable as a *Local Representative* to support, at the local level and under his or her supervision, the operational management of *the Internal Reporting System* in the various jurisdictions where the *Organization* operates.

Any member of the *Compliance Office*, as well as any *Local Representatives* who are operationally involved in the receipt, processing, or management of *Reports*, must meet appropriate standards of professional competence, functional independence, and freedom from *conflicts of interest*, and must strictly observe the duties of confidentiality, data protection, and the confidentiality of *Reports* applicable to *the Internal Reporting System*.

6.1 DISTRIBUTION OF RESPONSIBILITIES

In general, the management of *reports* received through *the Internal Reporting System* shall be the responsibility of the *Head of the Persán Group's Internal Reporting System*, through the *Compliance Office*, who may rely on the *Local Representatives* designated in each jurisdiction.

In countries where a *Local Representative* exists, that representative may be involved in the receipt, preliminary analysis, investigation, and follow-up of *reports* that exclusively concern the corresponding subsidiary, under the supervision of *the Head of the Internal Reporting System*, who bears ultimate responsibility for the management of *the System*.

Furthermore, in order to ensure the independence, impartiality, and effectiveness of *the Internal Reporting System* throughout the *Persán Group*, the *Compliance Office* may directly assume management of any *Report* when circumstances so warrant.

In particular, and without limitation, the *Compliance Office* shall be responsible for the direct management of *Reports* when:

- a) The *report* involves members of *senior management* and/or members of *the Board of Directors*.

- b) There are actual or potential *conflicts of interest* that could compromise the independence or impartiality of the *local representatives* responsible for operational management.
- c) The *Whistleblower* expressly requests that the matter be handled by *Persán* or, as appropriate, directs the *report* to the *Persán Group Compliance Office*, regardless of where the incident or event occurred.
- d) The *report* may have a significant impact on several companies within *the Persán Group* or affect common corporate interests.
- e) The circumstances of the case or the complexity of the facts warrant centralized handling.
- f) There are risks to the protection of the *Whistleblower's* confidentiality, protection against *retaliation*, or the proper conduct of the investigation.

In such cases, the *Compliance Office* may handle the *report* directly or coordinate its processing with the support of local resources, specialized external advisors, or any other person it deems necessary, ensuring at all times compliance with applicable *local regulations* and the principles set forth in this *Policy*.

In any case, the decision regarding which body is responsible for handling *reports* rests with *the Head of the Internal Reporting System*, who must document such decision.

Finally, if any of the circumstances described in this section arise during the processing of a *Report*, the *Head of the Internal Reporting System* may reassign its handling to the body or person deemed most appropriate to ensure the independence, impartiality, and effectiveness of *the System*.

7. COMMUNICATION CHANNELS OF THE INTERNAL INFORMATION SYSTEM

Any *member of Grupo Persán, business partner, or third party* who becomes aware of any *violation* committed by any other *member of the Organization or business partner* in a work or professional context may immediately report it without fear of suffering any form of *retaliation*. In this regard, all *members of the Organization, business partners, and third parties* are encouraged to use the channels established by the *Organization* for reporting *violations*.

The *Ethics Channel* is the preferred means for reporting the actions or omissions described in the “*Scope of Application*” section of this *Policy*, provided that the *non-compliance* can be effectively addressed and the *whistleblower* believes there is no risk of *retaliation*.

Reports may be submitted either by name or anonymously, in cases permitted by the *Whistleblower Protection Regulations*.

The specific characteristics of each reporting channel, the requirements for their use, the minimum content of *reports*, the mechanisms for providing further details or requesting additional information, as well as the rules for documenting, recording, and following up on such reports, are detailed in the “*Reporting Channels*” section of the *GIR Procedure*.

Similarly, the rules governing the management of potential *conflicts of interest* involving individuals involved in processing *reports*, as well as the mechanisms established to ensure the independence and impartiality of the process, are set forth in the *GIR Procedure*.

Without prejudice to the use of *Grupo Persán’s* internal channels, *Whistleblowers* may utilize external reporting channels or communication mechanisms with the competent authorities that are applicable in accordance with the *Whistleblower Protection Regulations* of the relevant jurisdiction. *Reports* submitted through these channels will enjoy the same protection recognized in this *Policy* when the required conditions are met. The competent external authorities in each jurisdiction are identified in the corresponding local appendices.

8. WHISTLEBLOWER PROTECTION

At *Grupo Persán*, individuals who report or disclose violations in good faith **will enjoy all the protection rights** provided for in this *Policy* and in the *GIR Procedure*, provided that:

1. Have reasonable grounds to believe that the information they report to *Grupo Persán* is accurate at the time of the *report*, and that said information falls within the material scope of the *Whistleblower Protection Policy*.
2. They have made the *report* or disclosure in accordance with the requirements established for that purpose by *Grupo Persán* and the *Whistleblower Protection Policy*.

Individuals who have reported or publicly disclosed information in good faith regarding acts or omissions covered by the *Whistleblower Protection Policy* on an anonymous basis, but who have subsequently been identified and meet the conditions set forth in this section, shall be entitled to the protection provided by the *Whistleblower Protection Policy* and this *Policy*.

Individuals who, in good faith, report to the relevant institutions, bodies, or agencies of the European Union regarding violations falling within the scope of Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019, shall be entitled to protection in accordance with the provisions of the *Whistleblower Protection Policy* and this *Policy*.

Conversely, individuals who communicate or disclose the following **will not be entitled to the protection** provided for in this *Policy* and the *GIR Procedure*:

1. Information contained in reports that have been deemed inadmissible for any of the following reasons:
 - a. When, following a preliminary analysis, the facts described lack any plausibility, as duly justified.
 - b. When the facts described do not constitute a violation of the legal system within the scope of the *Whistleblower Protection Regulations* or the scope of this *Policy*.
 - c. When the *report* is manifestly unfounded or, in the opinion of the *Head of the Internal Reporting System*, there are reasonable grounds to believe it was obtained through the commission of a crime.
 - d. When the *report* does not contain new and significant information regarding violations that were the subject of a previous *report* for which the corresponding proceedings have been concluded, unless there are new factual or legal circumstances that justify a different course of action. In such cases, the *Head of the Internal Reporting System* shall notify the decision, providing a statement of reasons.
2. Reports related to complaints about interpersonal conflicts or that affect only the *Whistleblower* and the individuals referred to in the *report* or disclosure.
3. Information that is already fully available to the public or that constitutes mere rumors.
4. Information referring to actions or omissions not covered by the scope of this Policy.

The whistleblower will be *notified* of the rejection of the *report* submitted through the appropriate channels within a reasonable period of time, no later than **fifteen (15) business days** following acknowledgment of receipt of the *report*, unless the *report* was anonymous or the whistleblower has opted out of receiving *notifications* regarding the proceedings.

9. PROHIBITION OF RETALIATION

Grupo Persán will take the necessary measures to prohibit any act constituting *retaliation* or *harmful conduct*, including threats of *retaliation* and attempts at *retaliation*, against individuals who file a *report* regarding actions or omissions falling within the scope of application of this *Policy*.

Retaliation is understood to mean any acts or omissions that are prohibited by law, or that, directly or indirectly, constitute unfavorable treatment that places those who suffer them at a particular disadvantage compared to others in the workplace or professional context, solely because of their status as *Whistleblowers* or because they have made a public disclosure.

For the purposes of this *Policy*, and by way of example only, but not limited to, the following are considered *Retaliation*:

1. Suspension of the employment contract, dismissal, or termination of the employment or statutory relationship, including the non-renewal or early termination of a temporary employment contract after the probationary period has ended.
2. Early termination or cancellation of contracts for goods or services.
3. Imposition of any disciplinary measure, demotion, or denial of promotions.
4. Failure to convert a temporary employment contract into a permanent one, in the event that the employee had legitimate expectations that they would be offered permanent employment.
5. Damages, including reputational harm, or financial losses, coercion, intimidation, harassment, or ostracism.
6. Negative evaluations or references regarding work or professional performance.
7. Inclusion on blacklists or the dissemination of information within a specific sector that hinders or prevents access to employment or the awarding of contracts for work or services.
8. Denial or revocation of a license or permit.
9. Denial of training.
10. Discrimination, or unfavorable or unfair treatment.

The measures listed in paragraphs 1 through 4 above shall not be considered *retaliation* when carried out within the regular exercise of managerial authority under labor law or regulations governing the status of public employees, based on proven circumstances, facts, or violations unrelated to the submission of the *report*.

Furthermore, it is hereby noted that any person whose rights have been infringed upon as a result of their *report* or disclosure, once the two-year period has elapsed, may request protection from the *Independent Whistleblower Protection Authority* or an equivalent competent body within the relevant local jurisdiction, which, in exceptional and justified cases, may extend the protection

period, following a hearing with the persons or bodies that may be affected (any denial of such an extension of the protection period must be supported by reasons).

Likewise, it is hereby noted that any acts intended to prevent or hinder the submission of *reports* and disclosures, as well as those that constitute *retaliation* or result in discrimination following the submission of such reports under the *Whistleblower Protection Policy*, shall be null and void and shall give rise, where applicable, to disciplinary or liability measures, which may include the corresponding compensation for damages to the aggrieved party.

In addition, *whistleblowers* may have access, as appropriate, to various support measures provided by the *Independent Whistleblower Protection Authority* and/or the competent body designated in each of the relevant jurisdictions.

10. DISSEMINATION AND UPDATES TO THE POLICY

This *Policy* will be made available to all employees of the *Organization* through the internal corporate communication channels deemed appropriate at any given time. Likewise, it will be accessible to interested *third parties* through the corporate website or through any other means determined by the *Organization* to ensure its adequate dissemination and awareness.

In addition, the *Policy* will be translated into any other languages necessary to ensure it is properly understood by all recipients in the various jurisdictions where *the Persán Group* operates.

Likewise, this *Policy*, as well as any procedures, protocols, or instructions approved for its development and implementation, will be the subject of the communication, awareness-raising, and training initiatives necessary to ensure that all recipients are aware of it, understand it, and apply it correctly.

The *Organization* will promote a culture of compliance, integrity, and transparency, fostering awareness of the *Internal Reporting System*, the channels established for reporting information, and the protections afforded to whistleblowers, affected parties, and other individuals involved in the process.

This wording maintains the approach of the reference text but incorporates terminology aligned with the *Whistleblower Protection Regulations* and with standard corporate policies regarding *Internal Reporting Systems*.

This *Policy* will be subject to periodic review and will be updated when circumstances require it, at the initiative of the *Compliance Office*, in order to ensure its alignment with applicable legislative and regulatory developments, current standards and best practices, as well as any changes that may occur in the *Persán Group's* business, structure, or operating environment. In any case, care will be taken to ensure its proper implementation and effective compliance.