ETHICAL CHANNEL POLICY

1. INTRODUCTION

PORTALÁMPARAS Y ACCESORIOS SOLERA, S.A.U., puts at your disposal ÉticoAldía, an efficient app to conduct or formulate anonymous or nominative consults and/or complaints.

This app has as its objective to constitute an efficient mechanism involving everyone's collaboration, through which we commit ourselves to the well functioning and business transparency and to the identification of any irregularities that may put at risk the continuity, reputation and image of the business.

Such citizen's collaboration is a key element of our Rule of Law and it is also foreseen in our legal system as a duty to all citizens when they witness the commission of a crime, as it is established in the Criminal Procedure Act. Such duty, put to the service of the protection of public interest when it is threatened, shall be taken into consideration in the cases of interference with other duties provided in the legal system.

Through this channel, anyone can submit complaints related to consults or practices that could give rise to the commission of a criminal fact, pose a serious or very serious administrative infraction or breach of the legislation in force, as well as the reception of any doubt, complaint or suggestion of the matters of legal and ethical Compliance.

PORTALÁMPARAS Y ACCESORIOS SOLERA, S.A.U., has implemented an Ethical Channel, which has a confidential character and guarantee (whistleblower) and immediate response, so that any person involved can easily communicate the potential breaches.

This Channel supports its operation over principles derived from the pursued objective, namely:

- Simplicity for the communicant
- Maximum disclosure of its existence
- Reliability of the information
- Confidentiality
- Protection to the whistleblower towards any direct or indirect form of retaliation

2. SCOPE IF APPLICATION

The purpose of this high degree Policy is to define the objective, direction and essential principles which regulate the operation of the Ethical Channel implemented in **PORTALÁMPARAS Y ACCESORIOS SOLERA, S.A.U.**
This Policy applies to the internal information system (ÉticoAldía).

3. REFERENCE DOCUMENTS

- Law 2/2023, 20th February, regulating the protection of people who inform about legal breaches and fight against corruption.
- UE Directive 2019/1937 of the European Parliament and the Council, 23rd October 2019, regarding the protection of people who inform about breaches of Union Law.

- Organic Law 3/2018, 5th December, Protection of Personal Data and guarantee of digital rights.

4. MANAGEMENT OF INFORMATION

4.1. OBJETIVES

Ethical Channel's Policy intends to guarantee the right to protection of the whistleblower who uses the internal channel of communication established by **PORTALÁMPARAS Y ACCESORIOS SOLERA, S.A.U.**, prohibiting expressly all act that constitutes retaliation, including threats and attempts of retaliation, against whistleblowers.

4.2. RETALIATION

Retaliation is understood as any acts or omissions that are prohibited by the law, or that, directly or indirectly, pose an unfavourable treatment which puts the people who suffer them at a particular disadvantage regarding others in the same labour or professional context, just due to their condition of whistleblower, or by making a public disclosure.
For the purposes of what the Law 2/2023 provides, and as a way of example, retaliation is considered as what is adopted in the form of:

a) Suspension of the labour contract, dismissal or extinction of the labour or statutory relationship, including the non-renovation or the anticipated termination of a temporary contract once the trial period is over, or the anticipated termination or annulment of goods or services contracts, the imposition of any disciplinary measure, degradation or denial of promotions and any other substantial modification of the work conditions and the non-conversion of a temporary labour contract into a permanent one, in case that the worker had legitimate expectations of an offer of a permanent job; except that these measures were carried out within the regular exercise of management powers under labour law or the regulatory status of the corresponding public employee, for circumstances, facts or accredited breaches, and alien to the submission of the communication.
b) Damages, included the ones caused to the reputation, or economic losses, coercions, intimidations, harassment or ostracism.
c) Evaluation or negative references regarding the labour or professional performance.
d) Inclusion in blacklists or dissemination of information in a specific sectorial level, that hinder or prevent the access to employment or recruitment of works or services.
e) Denial or annulment of a licence or a permit.
f) Denial of training.
g) Discrimination, or unfavourable or unfair treatment.

4.3. GUARANTEES.

The management process of information is based on the following principles or guarantees:

- **Contradiction**: it is guaranteed that the person or collective object of the complaint will be heard, will be able to make allegations and provide the proof that considers appropriate to the defence.
- **Respect and Dignity**: those who use the Ethical Channel will be treated with the maximum respect and dignity, always ensuring the fundamental rights of those people who are involved in potential breaches.
- **Diligence**: the processing of complaints will be made with interest, care, quickness and efficiency.
- **Exhaustivity**: the information received about potential breaches or irregularities will be investigated in detail to determine the accuracy of the declared situation.
- **Motivation**: any decision will be reasoned and founded; and will be provided to the circumstances and context of the facts.

- **Confidentiality**: the identity of the whistleblower will be preserved at every moment and the confidentiality of the facts and the data of the management of information proceedings will be guaranteed.

5. PERSONAL DATA PROCESSING PRINCIPLES

The principles by which this Policy is governed in terms of personal data protection are the following:

a) General principles:

PORTALÁMPARAS Y ACCESORIOS SOLERA, S.A.U., strictly complies with personal data protection laws, promoting that the principles included in this Policy are taken into consideration, by default:

i) In the design and implementation of all the proceedings that imply the processing of personal data (protection since the design and by default),

ii) In the services that are offered,

iii) In all the contracts and obligations that are formalised with physical people and,

iv) In the implantation of the systems and platforms that allow the access by workers and third parties of personal data and/or the collection or processing of such data.

b) Principles relative to the processing of personal data:

(i) Legitimacy, lawfulness and loyalty principles and the processing of personal data.

The processing of personal data will be loyal, legitimate and licit according to the applicable law. In this sense, personal data will always be collected for one or various specific and legitimate ends according to applicable law.

In the cases in which it is mandatory according to applicable law, the consent oof the interested parties shall be obtained before collecting their data. Likewise, when required by law, the ends of the processing of personal data will be explicit and determined in the moment of its collection.

In particular, **PORTALÁMPARAS Y ACCESORIOS SOLERA, S.A.U.**, will not collect nor treat personal data regarding ethnical or racial origin, political ideology, beliefs, religious or philosophical convictions, sexual life or orientation, trade union membership, nor genetic or biometric data directed towards unequivocally identifying a person, unless the collection of such data is necessary, legitimate and required or allowed by applicable law, in such case they will be collected and processed in accordance with what is established in it.

(ii) Minimisation principle.

Only the personal data that are strictly necessary for the end for which they are collected or processed and suitable for such end will be object of processing.

(iii) Accuracy principle.

Personal data must be exact and up to date. If not, they will be deleted or rectified.

(iv) Principle of limitation in the conservation period.

Personal data will not be kept longer than the necessary time to achieve the end for which they are being processed, except for the legally foreseen cases.

(v) Principles of integrity and confidentiality.

In the processing of personal data it will be guaranteed, through technical and organisational measures, an adequate security that protects them from the non-authorised or illicit processing and that avoids their loss, destruction and accidental damages.

The collected and processed personal data will be kept with the maximum confidentiality and secrecy, not being allowed for it to be used for other ends than the ones that justified and allowed its collection and it cannot be communicated or given to third parties outside the cases allowed for by the applicable legislation.

(vi) Principle of proactive responsibility.

PORTALÁMPARAS Y ACCESORIOS SOLERA, S.A.U., is responsible of complying with the principles stipulated in the Policy and the ones required in the applicable law and will be able of proving it, when the applicable law demands it.

In the cases in which the law requires it, the risks that for the protection of personal data that new products, services or information systems may entail will be evaluated and the necessary measures to eliminate or mitigate them will be adopted.

If an incident takes place that causes the destruction, loss or accidental or illicit alteration of personal data, or the non-authorised communication or access of such data, the internal protocols put in place to such effect and the ones established by the applicable law will be followed. Such incidents will be documented and the measures to solve and alleviate the possible negative effects for the interested parties will be adopted.

(vii) Principles of transparency and information.

The processing of personal data will be transparent regarding the interested party, by providing him/her the information about the processing of their data in a comprehensible and accessible way, when the applicable law requires it.

In order to guarantee a loyal and transparent processing, the person responsible for the processing will inform the affected or interested person from who data is intended to be collected about the circumstances regarding the processing in accordance with the applicable law.

(viii) Acquisition or collection of personal data.

The acquisition or obtention of personal data from illegitimate sources, from sources which do not guarantee enough their legitimate origin or from sources from which data has been collected or given in violation of the law is prohibited.

(ix) Recruitment of processors.

Before hiring any service provider that accesses personal data which are **PORTALÁMPARAS Y ACCESORIOS SOLERA, S.A.U.** is responsibility, also during the term of the contractual relationship, it will adopt the necessary measures to guarantee and, when it is legally required, prove that the processing of data by the processor is carried out in accordance with the applicable law.

(x) International data transfers.

Every personal data processing subject to EU law that implies a transfer oof data outside the European Economic Area shall be carried out with a strict compliance with the requirements established in the applicable law of the jurisdiction of origin.

(xi) Rights of data subjects.

PORTALÁMPARAS Y ACCESORIOS SOLERA, S.A.U., will allow the data subjects to exercise the rights of access, rectification, suppression, limitation of the processing, portability and position, by setting the necessary internal procedures to satisfy the applicable legal requirements in each case.

6. RIGHTS AND OBLIGATIONS

For the whistleblower:

- Right to confidentiality.
- Right not to suffer retaliation.
- Right to be informed about the solution adopted or the filing of a complaint, where appropriate.
- Obligation to act according to good faith.
- Obligation to provide the data and documents related to the facts alleged.
- Obligation to confidentiality.

For the reported party:

- Right to know that s/he is object of an investigation procedure resulted from a complaint filed against him/her.
- Right to be heard, to submit allegations and proof for its defence.
- Right to be informed about the content of the resolution.
- Right to confidentiality.

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