ETHICAL CHANNEL MANAGEMENT PROCEDURE

MODIFICATION REGISTRY

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1. OBJECT

This procedure describes the management that **PORTALÁMPARAS Y ACCESORIOS SOLERA, S.A.U.** conducts of all the information that is received through the Ethical Channel.

2. SCOPE

OBJETIVE
This procedure applies to all the communications conducted and received through the Ethical Channel that are found within the material scope of application of the Law 2/2023 (Article 2). It will also apply to all the other communications that are described in the Ethical Channel section on our website and on any other breach regarding aspects of an environmental nature, economic sustainability and/or against the fundamental rights of people established in our RSC management system.

SUBJETIVE
Labour staff, middle management, managerial staff, representatives and admins, suppliers, collaborators, clients and any other interested party in **PORTALÁMPARAS Y ACCESORIOS SOLERA, S.A.U.**

3. OVERVIEW AND DEFINITIONS

- **External interested party:** an individual, or group, related to or affected by **PORTALÁMPARAS Y ACCESORIOS SOLERA, S.A.U.** performance (public administration, customers, suppliers, subcontractor, associations, any person or organisation affected by the business' activity.
- **Non-compliance:** lack of execution of an obligation imposed by a norm, an administrative or judicial decision, an act or a contract.
- **Irregularity:** vice of an act or procedure that incurs in any violation of the legal system.
- **Infringement:** licit action or omission that is related to the Spanish or European legal system or with **PORTALÁMPARAS Y ACCESORIOS SOLERA, S.A.U.** or an interested party's internal regulation; or that undermines the object or end of the norms stablished in the Spanish or European legal system or with **PORTALÁMPARAS Y ACCESORIOS SOLERA, S.A.U.** or an interested party's internal regulation.
- **Information about infringement:** the information, including reasonable suspicions, about real or potential infringements, that have occurred or that will most probably occur in the organisation in which the whistleblower works or has worked, or any organisation which which the whistleblower is or has been in contact with due to its work, and about attempts to hide such infringements.
- **Complaint:** the communication about infringements through Ethical Channel.
- **Person responsible of the Channel (Ethical Committee - RoI Compliance Officer):** person or body responsible for the management of the Ethical Channel.

4. RESPONSABILITIES

- **Sole Administrator:**
  - Approval of the management procedure and Ethical Channel Policy.
  - Appointment of the RoI Compliance Officer
  - Decision making and resolution of the complaints received, when appropriate.

- Access at all time to the investigations of the communications received and power to close them.

- **Ethical Committee (RoI Compliance Officer):**
  - Responsible for the management of the Ethical Channel.
  - Receives, examines and investigates the complaints.
  - Analyses the pertinence (done in good faith) and veracity of the communications, if they contain any personal data alien to the alleged facts or which belong to the special category of personal data.
  - When appropriate, proposal of a resolution to the Sole Administrator.
  - Analyses and conducts the follow up of the complaints.
  - Analyses and conducts the filing of the complaints.

- **Responsible persons concerned:**
  - Handle and search for the most adequate resolution of the complaints.

- **Workers from PORTALÁMPARAS Y ACCESORIOS SOLERA, S.A.U.:**
  - Mandatory to inform about the potential infractions that may have taken place, or could take place, through Ethical Channel.

*The term **"responsible persons concerned"** refers to all those persons who appear in the business' organisational chart, who have authority and responsibility over any department or work area and that, for these reasons, shall participate.*

5. REFERENCE DOCUMENTS

- Law **2/2023**, 20th de February, regulating the protection of people who inform about infringement of the norms and of fight against corruption.
- **DIRECTIVE (UE) 2019/1937** OF THE EUROPEAN PARLIAMENT AND COUNCIL 23rd October 2019, regarding the protection of people whoo inform about infringements of Union Law.
- **Organic Law 3/2018**, 5 December, Personal Data Protection and digital rights guarantee.

6. DEVELOPMENT

With the objective of having an easy-access system that is available 24 hours per day, 365 days per year and guarantees the maximum confidentiality, the **Ethical Channel** is located in an external platform that has the maximum guaranteed security. Nevertheless, accessing the Channel is done through the corporate website.

Likewise, if it is considered necessary and, where appropriate, when it is possible, it is foreseen the possibility that the Ethical Committee can contact whoever has conducted a communication through the Channel, anonymous or not, to request information and/or additional documents. All of this, through the Channel's own platform and safeguarding at all times the confidentiality of the information.

At **PORTALÁMPARAS Y ACCESORIOS SOLERA, S.A.U.** all the communications received will be registered and processed, without prejudice to the fact that they are done by workers or by external interested parties.

These communications can be done internally through:

- **Ethical Channel: PORTALÁMPARAS Y ACCESORIOS SOLERA, S.A.U.** has an app in its corporate website called ÉticoAldía, open to anyone: https://www.psolera.com/canalético. The complaints can be conducted anonymously or nominatively.

The current Procedure comes into force the day of its publication in the corporate website and will be fully in force while it is not modified.

- **In-person:** when the informant requests it to the Ethical Committee, communications can be done through a face-to-face meeting within the maximum period of seven days.

In the case that the communication is received face-to-face, the Ethical Committee will open a complaint in the software application, including all the information and evidence given by the informant.

In case the communication is received through different means other that ÉticoAldía, the Ethical Committee or the person within **PORTALÁMPARAS Y ACCESORIOS SOLERA, S.A.U.** who receives it, will open a complaint in the software application, including all the information and evidence given by the informant.

The persons who are not part of the Ethical Committee and receive a complaint shall keep all confidentiality, as they shall be warned that breaching it is classified as a very serios infringement.

In any case, either nominatively or anonymously, both the Governing Body and the Ethical Committee shall ensure the protection of the whistleblower. In **PORTALÁMPARAS Y ACCESORIOS SOLERA, S.A.U.** we understand that it is the way to improve our internal information system and give greater guarantees to all interested parties.

The communications can also be done externally through external channels of communication to the competent authorities and, where appropriate, to the institutions, bodies, offices and agencies of the European Union.

7. PROCESSING.

BEGINNING.
Through the relevant forms that can be found in the website the communications of the facts that motivate the complaint will be conducted.

The forms include mandatory fields (marked with *) and non-mandatory fields.

To support the information communicated, any type of document can be included.

The informant may block the communication from the information if s/he considers that someone part of the Ethical Committee or the Governing Body is involved in the alleged facts.

REQUIREMENTS.
The consultation/complaints shall necessarily include the mandatory fields of the form for its admission and adequate processing.

Once the corresponding form is completed, ÉticoAldía will generate an acknowledgement of receipt with an URL address and a unique code with which the whistleblower may access a website where the status in which the communication is at is updated and, if the organisation deems it appropriate, more files can be uploaded and s/he can communicate with **PORTALÁMPARAS Y ACCESORIOS SOLERA, S.A.U.**

The generated acknowledgement of receipt can be printed or "saved as a PDF".

ANALYSIS OF THE COMPLAIONT.
Once the consultation/complaint is received, the Ethical Committee will examine the alleged facts to confirm they are within the scope of application of the Channel.

Once these matters have been verified, they shall be investigated.

The anonymous complaints will be processed in the same way as those that are nominative.

In the case that the Ethical Committee is object of complaint, this fact will be put at the Governing Body's knowledge who, from that moment, will be in charge of its resolution, naming a provisional independent Responsible person for its analysis and investigation.

In the case that the Governing Body is object of the complaint, the Ethical Committee will be the only one in charge of its analysis and resolution.

INVESTIGATION.

The Ethical Committee, in the light of the facts described in the complaint, it shall obtain the information and documentation necessary for its verification. Respect for the presumption of innocence and the honour of the persons concerned must prevail in all investigations.

The beginning of the investigation shall be conducted in the shorter time frame possible (never more than 3 months).

Once all the necessary information and evidence has been obtained, the reported person will be informed of the actions or omissions attributed to him/her - without data from the whistleblower - for the reported person to be heard and make any allegations that s/he may deem appropriate.

If it is considered that the notification to the reported person may pose a risk to the investigation capacity or the integrity and rights of the person who submits the complaint, the Ethical Committee can delay the notification until the end of the Analysis Phase.

During all of the Analysis procedure, the Ethical Committee and all the persons involved will respect the principles of defence, intimacy and indemnity. A hearing can be processed, when it is possible and necessary to clarify the facts. To this end, the participation of interested parties may be requested, as well as any third party to clarify the situation.

When it is necessary to have external third parties to the Ethical Committee in the investigation, confidentiality shall be guaranteed always, complying with the requirements regarding the protection of personal data, signing a contract for access to data as a data processor, providing them with training in this matter and warning them of the classification of any violation as a very serious infringement.

CLOSURE OF THE ANALYSIS PHASE.

In the light of the investigation carried out, evidence obtained (documentary, expert and testimony), after hearing the statements of the person denounced and examined the evidence that may be provided, the Ethical Committee, within a maximum of 3 months, will close the Analysis Phase, with all the research data, the analysis of the causes and a conclusion.

If the complaint is outside the scope of application of the Ethical Channel or three months have elapsed without any acts of investigation, the Ethical Committee may declare it as inappropriate and file it anonymously.

If the information provided in the complaint or part of it is false, the Ethical Committee will proceed to its immediate suppression from the moment it is aware of such circumstance, unless it constitutes a crime, in such case the information will be stored for the time necessary while the judicial proceeding is conducted. This will be communicated to the whistleblower.

If the information provided in the complaint contains personal data that is not necessary for the knowledge and investigation of the alleged facts or contains personal data included in the special data category, the Ethical Committee will proceed to it immediate suppression, making such data anonymous without registering and processing them. This fact will be communicated to the whistleblower so s/he can re-communicate without including such data.

When the alleged facts can indicatively constitute a crime, the information will be immediately sent to the Public Prosecutor's Office. In the case that the facts affect the European Union's financial interests, it will be sent to the European Public Prosecutors' Office.

The closing of this Phase will be informed to the Governing Body so it can adopt a resolution in the Decision Phase, if it is considered appropriate.

The whistleblower, through the website created exprofeso by ÉticoAldía, can follow online the status of the acts carried out and be informed of the admission or rejection of the complaint.

DECISION.

In view of the information collected in the Analysis Phase, the Ethical Committee and/or the Governing Body can adopt any of the following resolutions:

- In the case the alleged facts are verifies, proceed to impose the disciplinary sanction put in place.
- Propose measures to avoid any future risks.
- Communicate the facts to the competent authorities.
- Communicate the resolution to the parties involved that are deemed appropriate.
- Other.

DATA PROTECTION.

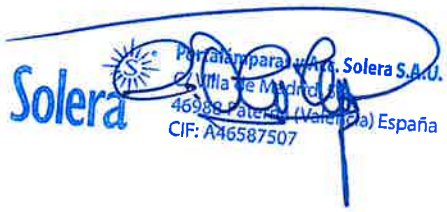
In the implementation of the Ethical Channel, **PORTALÁMPARAS Y ACCESORIOS SOLERA, S.A.U.** is committed to compliance by Organic Law 3/2018, 5 December, on the protection of personal data and the guarantee of digital rights and on the protection of natural persons with regard to the processing of personal data and the free movement of such data and repealing Directive 95/46/EC (GENERAL DATA PROTECTION REGULATION), consequently, the personal data collected in the framework of the Ethical Channel:

- Will be processed exclusively with the objective of conducting the communications and, if appropriate, investigating the truthfulness of the alleged facts.
- The data contained in the rejected complaints will be made anonymous automatically after three months from their declaration.
- The personal data included in the Communication Channel will only be known by:
    - The Ethical Committee and whoever manages directly the Channel.
    - The person responsible for human resources or the competent body that is duly designated, only when it can conduct the adoption of disciplinary measures against a worker.
    - The person responsible for legal services of the entity or body, if the adoption of legal measures was appropriate regarding the alleged facts.
    - Those responsible for the processing that may be designated.
    - The data protection officer.
- The right of access of the reported person shall be limited to his own personal data, having no access in any case - given the confidential nature of the Ethical Channel and the complaint made- to the data on the identity of the whistleblower.
- The data of the person making the communication and of the employees and third parties should be kept in the complaints system only for the time necessary to decide on the appropriateness of initiating an investigation into the facts reported.
- The data may be kept provided that the purpose is to leave evidence of the functioning of the model of prevention of the commission of crimes by the legal person.

8. REGISTRIES

Description of the Registry / Data	Place / Responsible of the file	Minimum custody time
Registry of Breach of Complaints Reports	Ethical Committee	10 years (*)

The current Procedure comes into force the day of its publication in the corporate website and will be fully in force while it is not modified.

(*) If the complaint has been declared as Not Appropriate, the process of anonymising the data will occur 3 months after its declaration, automatically by the application, and only statistical data will be saved.
(**) After 10 years, the process of anonymising the data will take place automatically by the application, saving only statistical data.

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