

# **GENERAL POLICY OF THE ETHICAL CHANNEL**



## **1. PURPOSE**

EBROACERO, S.A. (hereinafter, EBROACERO) is committed to regulatory compliance, ethics, transparency and integrity and, to this end, has created an Internal Reporting System (hereinafter, the "Ethical Channel") in accordance with Law 2/2023, of 20 February, regulating the protection of persons who report breaches of regulations and the fight against corruption (hereinafter, "Law 2/2023").

This Policy sets out the general principles of the Ethical Channel and the guarantees for persons using the Ethical Channel.

## **2. SCOPE OF APPLICATION OF THE ETHICAL CHANNEL**

### **2.1. Personal scope of application**

The Policy includes within its scope of application all EBROACERO employees, as well as third parties related to the Organisation, including in all cases (hereinafter, the "Stakeholders"):

- (iv) Employees of EBROACERO.
- (v) The self-employed.
- (vi) Shareholders, participants and persons belonging to the administrative, management or supervisory body of the Organisation, including non-executive members.
- (vii) Any person working for or under the supervision and direction of contractors, subcontractors and suppliers with whom EBROACERO deals.
- (viii) Those workers whose employment relationship has already ended, volunteers, trainees, as well as those whose relationship has not yet started, in cases that the information on infringements has been obtained during the selection process or pre-contractual negotiation.

In this regard, Stakeholders who make communications of breaches will be referred to as "Reporting Parties" in this Policy.

### **2.2. Material scope**

By virtue of this Policy, EBROACERO makes the Ethical Channel available to all Stakeholders, as a confidential and/or anonymous channel for communicating information relating to possible breaches committed within the Company (hereinafter, the "Communications"):

- (i) Falling 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 23 October 2019 on the protection of persons reporting breaches of Union law, irrespective of their qualification under national law;
- (ii) Affecting the financial interests of the European Union as referred to in Article 325

of the Treaty on the Functioning of the European Union (TFEU);

- (iii) Having an impact on the internal market, as referred to in Article 26.2 TFEU, including infringements of EU competition rules and aid granted by States;
- (iv) Affecting the internal market in relation to contrary to corporate tax rules or practices aimed at obtaining a tax advantage that would defeat the object or purpose of the corporate tax legislation; or
- (v) That may constitute a serious or very serious criminal or administrative offence. In any case, this shall be understood to include all serious or very serious criminal or administrative offences that involve financial loss for the Public Treasury and for Social Security;
- (vi) which concern labour law in the field of health and safety at work, without prejudice to the provisions of its specific rules; or
- (vii) That entail the materialisation of a criminal risk for the Company, as well as breaches or weaknesses in the Criminal Compliance Management System, in accordance with the provisions of UNE 19601:2017.

### **3. MECHANISMS FOR COMMUNICATION: THE ETHICAL CHANNEL**

EBROACERO offers Stakeholders the following means of communication:

- (iv) Online.

Through the ETHICAL CHANNEL web platform, accessible on the Company's website [www.ebroacero.com](http://www.ebroacero.com) or at [www.mcanaletico.com](http://www.mcanaletico.com) by entering *CANALETICOEBROACERO* as User and *CANALETICOEBROACERO* as Password.

- In writing.
- Through a voice file.

- (v) By post.

By sending the communication to the following address:

ETHICAL COMMITTEE  
A/A: President  
Calle Argualas, 20.  
50012, Zaragoza  
España

- (vi) In person. At the Informant's request, it may also be submitted by means of a face-to-face meeting within a maximum period of seven days.

The Ethical Channel is the preferential channel for reporting identified risks or irregularities. However, there is the possibility of submitting the report to the Independent Whistleblower Protection Authority ("IPA") or to the competent authorities or bodies of the autonomous communities.

Regardless of the channel used, EBROACERO will ensure compliance with the general principles and guarantees set out in this Policy and in the Ethical Channel Procedure.

#### **4. ETHICAL CHANNEL MANAGER**

The Ethical Committee is an internal and collegiate body, governed by its own regulations and acting with complete independence, autonomy and impartiality, and is responsible for the management of the Ethical Channel, in accordance with article 8 of Law 2/2023, as well as the diligent processing of investigation files and the proposal of the corresponding measures, if any. Specifically, the Ethical Committee has appointed the Chairman of the Committee as the natural person responsible for managing the Ethical Channel and processing investigation files.

In the performance of its duties, it may seek the support of external advisors when it deems it necessary, taking into account the complexity and nature of the facts that have been reported to it, who shall comply with all the provisions established in this Policy and the Ethical Channel Management Procedure.

#### **5. PRINCIPLES AND GUARANTEES OF THE ETHICAL CHANNEL**

The general principles applicable to EBROACERO's Ethical Channel are:

- 1. Confidentiality.** The Ethical Channel guarantees the maximum confidentiality of the identity of the Informant and of the persons affected by the Communication (the "Reported Party"), the information communicated and the actions carried out in the management and processing of the same, preventing access to unauthorised employees.
- 2. Anonymity.** The Ethical Channel, at the option of the Whistleblower, allows the submission and the processing of anonymous Communications and the possibility to communicate with the Whistleblower during the investigation of the facts while maintaining anonymity.
- 3. Right to information of the Reported Party.** The Reported Party has the right to be informed of the actions or omissions attributed to them, to be heard at any time and to provide the evidence they deem appropriate, respecting the presumption of innocence and the right to honour. Without prejudice to the foregoing, this hearing process shall take place at the time and in the manner deemed appropriate to ensure the proper development of the investigation. Under no circumstances shall the Reported Party be informed of the identity of the Whistleblower.
- 4. Respect for the rights of the Reported Party.** EBROACERO guarantees the right to information, the right to defence, the right to contradiction, the right to the presumption of innocence and the right to honour of all persons involved in the investigation will be respected. Likewise, Reported Party have the right to be heard at any time, in the manner deemed appropriate, in order to ensure the proper conduct of the investigation.

- 5. Prohibition of retaliation.** EBROACERO guarantees protection against retaliation for all persons who report breaches that fall within the scope of application of the Ethical Channel, provided that they have reasonable grounds to believe that the information referred to is true at the time of reporting, even if they do not provide conclusive evidence. The protection also includes those other persons who may assist the Reporting Person during the investigation, third parties related to the Reporting Person, as well as against companies owned by the Reporting Person or with which the Reporting Person has any other relationship in an employment or professional context.
- 6. Good faith and truthfulness of the information.** Communications made by the Whistleblower through the Ethical Channel must be made in good faith and the information communicated must be complete and truthful.
- 7. Effective processing.** Communications received through the Ethical Channel will be dealt with effectively. The Ethical Committee ensures that the investigation and resolution of the reported facts are processed without undue delay and with due professionalism and diligence, so that the procedure can be completed in the shortest possible time and respecting the due guarantees.
- 8. Independence, autonomy, impartiality and regulatory compliance.** The Ethical Committee acts at all times with independence, autonomy and impartiality and with the utmost respect for EBROACERO's internal legislation and regulations.
- 9. Secrecy of Communications:** The Ethical Committee and any person involved in the investigation of Communications must maintain secrecy and exercise the utmost discretion with regard to the facts known in connection with the investigation.
- 10. Support Measures.** EBROACERO provides information and advice about the procedures and resources available, the protection of the Whistleblower against retaliation and the rights of the Reported party.
- 11. Transparency and accessibility.** EBROACERO ensures at all times that all information on the Ethical Channel is transmitted in a clear and comprehensible manner, and is accessible to all interested parties.
- 12. Preferential channel.** The Ethical Channel is the preferential channel for Communications regarding breaches or non-compliance. In the event that a Communication is received through a channel that is not integrated in the Ethical Channel, such Communication must be sent immediately to the Ethical Committee, refraining from sharing this information with third parties.
- 13. Protection of personal data.** The Ethical Channel is set up with full respect for Data Protection provisions, in order to duly protect the privacy and intimacy of the persons involved and to guarantee the confidentiality of the person making a Communication.