



ESPA 2025, S.L.
Internal information
system policy

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1. PURPOSE

Following the guidelines of Law 2/2023, dated 20 February, regulating the protection of persons who report regulatory infringements and anti-corruption efforts, the aim of this Policy is to lay the foundations of the Internal Information System (IIS) of ESPA 2025, S.L., demonstrating its commitment to the promotion of a culture based on ethical principles and values.

2. PERSONAL SCOPE OF APPLICATION

This Policy is applicable to all those persons who, within the framework of an employment or professional relationship with ESPA 2025, S.L., disclose or communicate any of the information described in the following section, in accordance with Article 3 of the regulation.

In the document Guarantees and Measures for the Protection of Whistleblowers and Persons affected by Information, the prohibition of reprisals against whistleblowers is established, among other measures.

3. MATERIAL SCOPE OF APPLICATION

In accordance with the content of this Policy and Article 2 of the regulation, the persons mentioned in the previous section may use the Ethics Channel or Internal Information Channel (IIC) set up for this purpose to report any knowledge or reasonable suspicion of alleged irregularities or infringements that may be being committed within the normal activity of the company relating to:

- i. Infringements of European Union law:
 - a. Public procurement;
 - b. Financial services, products and markets, and prevention of money laundering and terrorist financing;
 - c. Product safety and conformity;
 - d. Safety during transport;
 - e. Environmental protection;
 - f. Radiation protection and nuclear safety;
 - g. Food and feed safety, animal health and animal welfare;
 - h. Public health;
 - i. Consumer protection;
 - j. Protection of privacy and personal data, and security of networks and information systems;

- k. Matters affecting the EU's financial interests;
 - l. Matters with an impact on the internal market.
- ii. Serious or very serious administrative infringements.
- iii. Criminal offences.

4. ETHICS CHANNEL OR INTERNAL INFORMATION CHANNEL (IIC)

ESPA 2025, S.L., with the aim of promoting a conduct of transparency and compliance with the law, has established the following IICs for the purpose of receiving information on the possible infringements mentioned above:

- a. **ESPA 2025, S.L. IIC Platform, accessible at the following link:**

<https://intranet.canaldenuncies.com/ca/user/espa2025>

The platform in question allows transmission of anonymous and non-anonymous information, in writing and verbally (by voice memo).

- b. Any other IIC that ESPA 2025, S.L. may set up in the future.

All these means will be available 24 hours a day, 365 days a year to ensure the best efficiency and availability to whistleblowers.

If preferred, information on conduct that may constitute the infringements envisaged may also be communicated to the external channels set up by the competent authorities — in Catalonia this is the Anti-Fraud Office.

5. INTERNAL INFORMATION SYSTEM (IIS) MANAGER

In compliance with the provisions of Article 8 of Law 2/2023, the governing body of ESPA 2025, S.L. appoints the company's Compliance Committee (CC) — made up of the Finance Department, IT Department, Human Resources Department, Administration Department and Quality Department — as the party in charge of the IIS, which will in turn delegate the management of the IIS and the processing of investigation files to one of its members, in accordance with the aforementioned Law.

The IIS Manager is responsible for ensuring that the system functions correctly and that all incoming information is processed promptly.

In the performance of his or her duties, he or she shall act at all times with full autonomy and independence, without receiving any instructions from any body or member of the company.

6. PRINCIPLES

ESPA 2025, S.L.'s IIS is guided by the following principles:

Principle of good faith

Anyone making a report must do so in accordance with an unwaivable principle of good faith, with sufficient reasons and objective evidence to demonstrate the existence of the irregularity or infringement.

Communicating any false or misleading information, or information obtained unlawfully, will be considered an act of bad faith.

Principle of confidentiality and anonymity

The IIS Manager and any other persons involved will undertake to maintain the utmost confidentiality in all proceedings and in relation to all persons involved in the management and processing of the information received.

The IIS will in any case guarantee the anonymity of those whistleblowers that choose to communicate anonymously, and any tracing or traceability of such information is prohibited and may be subject to disciplinary sanctions.

Principle of traceability

According to Article 26 of the regulation, the company is obliged to keep a logbook in which all information received through the IIC is stored, along with records of internal investigations carried out in this regard.

Principle of prohibition of retaliation

Our commitment to the protection of whistleblowers will be ensured and respected in all cases, avoiding any type of conduct that could lead to reprisals against those who issue any information through the IIC in good faith.

Principle of speed

Any unwarranted delays in the conduct of the investigation and resolution of reported incidents shall be avoided.

Principle of transparency and accessibility

Information on the IIS shall be clear, understandable and easily accessible to its users.

Principle of independence of the IIS Manager

The IIS Manager shall at all times act impartially and independently of any other bodies or members of the company, ensuring that all communications are treated honestly and objectively, avoiding any conflict of interest at all times.

Principles of legality and integrity

The IIS and its IIC shall be governed by the applicable law and regulations, as well as by this Policy, by the Guarantees and measures for the protection of the whistleblower and the affected party, and by the Procedure for the management of the information received.

7. PERSONAL DATA PROTECTION

IN COMPLIANCE WITH REGULATION (EU) 2016/679 (GGPD) AND SPANISH ORGANIC LAW 3/2018 (the LOPDGDD)	
Manager	ESPA 2025, S.L.
Purpose	Compliance with the legal obligation to process the procedure for the management of information received
Legitimation	Legal obligation and essential public interest
Recipients	No data will be passed on to third parties, except for legal obligations (possible judicial or administrative authorities or the Public Prosecutor's Office)
Rights	Access, Rectification, Deletion, Opposition and Limitation of processing (more information on the Website)
Existence of profiling through automated decisions	This is not envisaged
Data retention period	For as long as necessary to fulfil the stated purpose and until the end of the periods provided for in the Law with regard to the statute of limitations on liability
Additional information	You can find additional and detailed information on the Personal Data Protection Policy on the company's website