# POLICY ON REPORTING INFRINGEMENTS AND CONSULTATIONS

## CUNEXT GROUP

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## 1. Purpose of the Infringement Reporting and Consultation Policy

In accordance with the provisions of our Code of Ethics and Conduct, the Cunext Group (hereinafter, "**Cunext**", the "**Group**" or the "**Company**") develops a management model focused on excellence, which includes loyal and ethical conduct on the part of each member of the organisation, from the members of the Board of Directors and the Management Committee to each individual employee.

For the Group, the honesty, integrity and good judgement of its professionals are the cornerstone of the Company's reputation and success, both in its external relations with customers, institutions and public authorities, among others, and in its internal relations with those of us who make up Cunext. This intrinsically implies knowledge of and respect for the laws and regulations in force, as well as for the internal rules and procedures that Cunext has adopted to carry out its activity.

As a lever for achieving these ethical objectives, it is essential for Cunext to have mechanisms in place to inform the organisation of any unacceptable conduct that is perceived or of which it becomes aware, as well as any behaviour that is contrary to the regulations in force.

In this regard, the individual action of each of the members of Cunext as reporters of regulatory breaches or unacceptable conduct is essential for the proper functioning of the Group, which is why a safe environment is guaranteed so that members of the Company can report and communicate this type of conduct, as well as receive balanced and effective protection when they choose to make such communications.

Likewise, having secure mechanisms for reporting infractions based on the principles of trust and good faith and protection with guarantees of confidentiality, impartiality and non-retaliation will allow us as an organisation to mitigate our criminal risks, comply with national regulations on whistle-blower protection and be in line with international standards in this area.

In this context and with these objectives in mind, this Policy on Reporting Infractions and Consultations (hereinafter also referred to as the "**Policy**") is published to regulate the operation of the internal information system and the Cunext Ethics Channel as a mechanism for reporting, learning about, investigating, processing and resolving infractions, as well as for receiving and dealing with queries or doubts about the interpretation of the Code of Ethics and Conduct and other internal regulations. This Policy also sets out Cunext's principles and guarantees in relation to the reporting of breaches and, in particular, with a view to protecting the person reporting the breach and the person affected.

Throughout this Policy, the following questions will be answered:

- Who can make a report of an infringement.
- What matters are the subject of these communications.
- What are the principles that underpin the internal reporting system and the Ethics Channel, with special attention given to protection measures.
- What to do to report an infringement and how Cunext will deal with these reports.

For the purposes of this Policy, "infraction" is defined as actions or omissions that are unlawful and relate to the acts and areas of activity that fall within the material scope of Section 4 of this Policy ("Operation of the Ethics Channel and Information System").

The Board of Directors of Corporación Cunext Industries, S.L., as the Group's parent company, is responsible for approving the creation and implementation of the internal information system and the Ethics Channel and, in particular, for approving this Policy, thereby fulfilling its obligation to ensure the application of its principles in all the entities that comprise it, without prejudice to the autonomy and independence of each company, subgroup or group of companies that may be established by the Group's respective corporate governance system, and of the modifications or adaptations that may be necessary to comply with the applicable regulations in each case.

## 2. Scope of application

### 2.1. Subjective scope of application

All persons subject to the Code of Ethics and Conduct - i.e. employees, managers and directors - and, additionally, those others who have a relationship with Cunext in an employment or professional context and who are identified below may use the Ethics Channel to report breaches:

a) Persons whose employment relationship with Cunext has not yet begun, when the information about the infringement has been obtained during the selection process or pre-contractual negotiation, as well as those persons whose employment relationship with Cunext has already ended, when the information about the infringement has been obtained during the course of their employment relationship.

b) Volunteers and trainees, whether paid or unpaid.

c) The self-employed.

d) Any person working under the supervision and direction of Cunext contractors, subcontractors and suppliers.

Cunext's partners or shareholders may also use the Ethics Channel to report breaches.

All persons subject to the Code of Ethics and Conduct may make use of the Ethics Channel to raise doubts or ask interpretative questions about the content of the Code of Ethics and Conduct or about any internal regulations.

Communications regarding compliance concerns that may be raised by Cunext customers in the context of their relationship with the Group will also be made through the Ethics Channel.

### 2.2. Objective scope of application

The Ethics Channel can be used to report any breach of the Code of Ethics and Conduct and any internal regulations, as well as any act or conduct contrary to them.

In addition, any infringement of national or European Union legislation in the following areas may be reported:

a) commission of offences within the entities that make up the Group;
b) public procurement (except for matters relating to defence or national security);
c) financial services, products and markets, and prevention of money laundering and terrorist financing;
d) product safety;
e) transport safety;
f) protection of the environment;
g) radiation protection and nuclear safety;
h) food and feed safety, animal health and animal welfare;
i) public health;
j) consumer protection;
k) protection of privacy and personal data, and security of networks and information systems;
l) competition and aid granted by States, as well as
m) corporate tax rules or practices aimed at obtaining a tax advantage.

In addition, actions or omissions that may constitute a serious or very serious criminal or administrative offence may be reported. In any case, all serious or very serious criminal or administrative offences involving financial loss for the tax and the social security authorities will be understood to be included.

When reporting infringements, they should be understood in a broad sense. This means that in addition to actual breaches that have occurred, reasonable suspicions and potential breaches that are likely to occur can also be reported.

Communications relating to purely labour and human capital management issues that do not involve a serious or very serious criminal or administrative offence should be channelled through the ordinary channels of each entity.

## 3. Principles and guarantees of the Ethics Channel

The Cunext Ethics Channel is governed by the following basic principles:

a) Principle of trust and good faith

The person who reports infractions has the commitment of Cunext that, in accordance with this Policy, the communications received will be processed and investigated and, where appropriate, the necessary measures will be taken to correct the deficiencies identified. The Ethics Channel is an instrument for the improvement of the functioning of the Company and should be understood as such by all.

For their part, the person reporting infractions must act in good faith and not make false accusations when raising concerns. It is understood, therefore, that information will be given without malice, without regard to personal interest or gain, and with reasonable regard for

truthful information and with the means at one's disposal. A person who knowingly makes false or misleading statements or statements made in bad faith will not enjoy the protection afforded by this Policy and may be subject to disciplinary action in accordance with applicable law.

This Policy does not affect the rules applicable to the exercise of the right of employees to consult their representatives or trade unions before making a report of an infraction.

b) Principle of Protection

- To those who report infringements:

  - Guarantee of Confidentiality and Anonymity

    Cunext guarantees the confidentiality of the identity of the person making the communication at all stages of the process of investigation and resolution of the infringement, so it will not be disclosed to third parties or, therefore, to the person or persons concerned, nor to the management of the person making the communication or to those of the person or persons concerned. The identity of the person making the communication may only be disclosed when there is a legal obligation to communicate it to a judicial or administrative authority, or when it is strictly necessary to share such information with external advisors and other suppliers of Cunext for the operation of the Ethics Channel itself, requiring the same level of confidentiality from the latter as that applied internally.

    This shall also apply to any other information from which the identity of the informant can be deduced, directly or indirectly.

    For all the above reasons, personal data will not be collected if it is not manifestly relevant to the processing of a specific offence or, if it is collected by accident, it will be deleted without undue delay.

    In any case, anonymous communications are also allowed and will be handled in the same way.

  - Commitment to impartiality and non-retaliation

    Cunext will treat all communications with absolute impartiality and without bias of any kind and will not tolerate retaliation (including the mere threat of retaliation or attempted retaliation) of any kind against those who make use of the Ethics Channel in good faith.

    For the purposes of this Policy, retaliation is defined as any acts or omissions that are prohibited by law, or that directly or indirectly result in unfavourable treatment that places the individuals concerned at a particular disadvantage compared to another in the employment or professional context, solely because of their status as whistle-blowers, or because they have made a public disclosure. An exception is made where

such action or omission can be objectively justified by a legitimate aim and the means of achieving that aim are necessary and appropriate.

In particular, the adoption of any of the following measures is expressly prohibited:

a) Suspension of the employment contract, dismissal or termination of the employment or statutory relationship, including non-renewal or early termination of a temporary employment contract after the probationary period, or early termination or cancellation of contracts for goods or services, imposition of any disciplinary measure, demotion or denial of promotion and any other substantial modification of working conditions and failure to convert a temporary employment contract into a permanent one, where the worker had legitimate expectations that he/she would be offered a permanent job;

b) Damage, including reputational damage, or economic loss, coercion, intimidation, harassment or ostracism.

c) Negative evaluation or references regarding work or professional performance.

d) Blacklisting or dissemination of information in a particular sectoral area, which hinders or prevents access to employment or the contracting of works or services.

e) Cancellation of a licence or permit.

f) Denial of training.

g) Discrimination, or unfavourable or unfair treatment.

The prohibition of retaliation also extends to persons who externally report information on breaches to the competent authorities or who make public disclosures of information on breaches.

The reprisals contained in paragraph a) above are prohibited unless these measures were carried out in the regular exercise of managerial authority under the relevant labour legislation, due to circumstances, facts or proven breaches, and unrelated to the submission of the communication.

Likewise, this prohibition of retaliation also applies to any third party linked to the person reporting the offence (such as colleagues, family members or legal entities owned, employed or otherwise linked to the person in an employment or professional context), as well as to any person who assisted the reporter in the reporting process.

If any employee, officer or director of Cunext directly or indirectly takes any form of retaliation against any of the persons protected under this Policy, Cunext will take the necessary steps to stop such retaliation or its effects as soon as possible and, where appropriate, take appropriate disciplinary action against those responsible for this retaliation.

Persons who report information about breaches under this Policy shall not be deemed to have violated any disclosure restrictions or confidentiality undertakings, and shall not incur any liability of any kind in connection with such reporting, provided that they

had reasonable grounds to believe that such reporting was necessary to disclose a breach under this Policy.

Furthermore, persons who report offences shall not incur liability in respect of the acquisition of or access to the information that is reported, provided that such acquisition or access does not in itself constitute an offence. In the event that the acquisition or access constitutes an offence in itself, the criminal liability of the person who has made the communication shall be governed by the applicable law.

- To those affected

  - Confidentiality Guarantee

    Cunext guarantees the confidentiality of the data corresponding to all persons affected by the information provided in the communications received, at all stages of the process of investigation and resolution of the infringement.

    This confidentiality extends even if the communication is sent to non-competent personnel. In such cases, the improper recipient of the communication is obliged to forward it immediately to the System Administrator.

    For the purposes of this Policy, all natural or legal persons referred to in the communication as the person to whom the infringement is attributed or with whom the infringement is in any way associated shall be deemed to be affected persons.

  - Protection of the Right to Honour, the presumption of innocence and the right to a defence

    The persons concerned enjoy full respect for their right to honour, the presumption of innocence and the right of defence, including the right to be heard and the right of access to their file.

## 4. Operation of the Ethics Channel and the Information System

### 4.1. Communication

Anyone wishing to report an infringement should send their communication to the e-mail address provided for this purpose by Cunext on the corporate website (www.cunext.com) for the receipt of communications of infringements. The person making the communication shall complete the form in accordance with the instructions provided on the corporate website.

At the request of the reporter, the communication may also be submitted by means of a face-to-face meeting within a maximum of seven days of the written communication.

The person making the report shall provide the information requested and may provide any documentation he/she deems necessary to prove the truth of the offence he/she reports. In any case, they will be asked to provide at least the following information:

- Identity of the person making the communication and contact details.
- Relationship with Cunext of the person making the communication.
- Country, legal entity and department where the offence takes place.
- Description of the infringement.
- Estimated date of the infringement.
- Date and manner of knowledge of the infringement
- Identification, if applicable, of the offender and his/her relationship with Cunext.

In the event that the caller requests to remain anonymous, the above data that would allow him/her to be identified may be omitted.

All communications received will be processed by the Cunext Compliance Officer and managed by a computer system that ensures the confidentiality, traceability and security of the information contained therein.

### 4.2. Opening a file

Within a maximum of 7 days after receipt, the receipt and registration of the communication received will be acknowledged. At this point, an individual file will be opened and the team responsible for it will be assigned.

### 4.3. Internal investigation

The person or team in charge of the file will proceed to initiate the analysis of the information received in order to correctly categorise, identify and verify the infringement by deciding whether the communication is credible or not and therefore whether it is susceptible to further investigation, and whether it comprises a breach of the Code of Ethics and Conduct or of any of the internal or external rules.

The investigation will be conducted with respect for the rights of all those concerned. In the course of the processing of the file, the person who has made the communication may be contacted with a view to raising queries or requesting further information, and the persons concerned may also be heard, where appropriate. All employees are obliged to cooperate in the investigations carried out, always safeguarding secrecy and confidentiality and, where appropriate, anonymity for the good of the investigation and the protection of the persons involved.

If necessary for the success of the investigation, the Cunext Compliance Officer may access the equipment and IT tools of the persons involved, always in compliance with legal and data protection requirements.

In cases of particular complexity or where the nature or circumstances of the offence being investigated make it advisable, the investigation may be outsourced.

At any time during the processing of the file, the competent person or teammay, in the light of the facts under investigation, communicate the information received and the facts known to the judicial or administrative authorities in accordance with the regulatory obligations in

force. In any case, the competent person or team shall immediately report any facts that could be indicative of an offence.

### 4.4. Resolution

The Cunext Compliance Officer, once the investigation has been completed and if the offence has been verified, will send the results to the competent body or bodies so that the appropriate measures can be adopted to mitigate the effects of the offence, including those that may be applicable under the disciplinary system, and will propose to the Board of Directors, if appropriate, the appropriate mechanisms to prevent further offences in the future. The outcome of the case shall be communicated to the person who reported the infringement within a reasonable period of time, not exceeding three months from receipt of the report, except in cases where the complexity of the infringement does not allow the case to be resolved within that period, in which case the maximum period for resolving the case shall not exceed six months.

### 4.5. Custody of information

Cunext's Compliance Officer will keep a record of all communications received and the files opened as a result thereof and, for the purposes of complying with legal requirements, will keep all necessary information only for the period that is strictly necessary in accordance with the provisions of clause 6 below, in Cunext's Privacy Policy, all within the legally permitted periods and, in any case, guaranteeing the confidentiality and data protection of both the person making the communication and the persons affected.

## 5. Data Protection

Corporación Cunext Industries, S.L. will be responsible for the processing of personal data processed through the Ethics Channel, as the group company in which the Compliance Officer in charge of managing this channel is located.

This personal data will be processed for the main purpose of managing, processing and investigating the communications sent through the EthicsChannel, as well as to adopt disciplinary measures or to process any legal proceedings that may be appropriate. The legitimate basis for this processing is *Law 2/2023 of 20 February, regulating the protection of persons who report regulatory infringements and the fight against corruption*. Personal data may be communicated to the Cunext company with which the person making the communication and/or the person/s affected maintain the corresponding employment, commercial or professional relationship, if necessary to carry out measures of action, as well as to the Judges and Courts, the Public Prosecutor or the competent Public Administration as a result of the investigation that may be launched.

The exercise of the rights of access, rectification, deletion, limitation and opposition of data may be carried out by sending an e-mail to lopd@cunext.com. Should you require additional information on data protection, please access the following link (https://cunext.com/politica-de-privacidad/).

## 6. Approval, publicity, modification and entry into force

This Policy has been approved by the Board of Directors of Corporacion Cunext Industries, S.L., coming into force on the same day of its approval. Any modification thereof shall be approved by said body at the proposal of the Cunext Compliance Officer, following a report from the Audit Committee.

This Policy is available on the Cunext corporate website (https://www.cunext.com) from the day of its approval and, additionally, it has been communicated to all Group employees through the usual channels.

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