

Management Policy for the Internal Reporting and Whistleblowing System

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1

Purpose

The purpose of this Management Policy for the Internal Reporting and Whistleblowing System is:

- To comply with Law 2/2023, of 20 February, regulating the protection of persons who report regulatory infringements and the fight against corruption (transposing Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of European Union law) (hereinafter "**Law 2/2023**").
- To inform the existence of an internal reporting system that allows reporting actions contrary to the Code of Ethics or the applicable laws, that has become aware in the course of work or professional activity (hereinafter "**the Internal Reporting System**"). Saba Infraestructuras, S.A.'s Code of Ethics establishes the ethical scheme of reference that must govern the behavior of Saba companies and their employees.
- Establish the principles and rules for managing, handling and investigating complaints received, in compliance with the law cited below.

2

Scope

This policy applies to all Saba group companies in Spain, following approval by the corresponding governing bodies.

In Saba companies located in other countries, Saba Infraestructuras, S.A. shall promote the adoption of a policy with principles similar to those set forth herein, with such adjustments as may be necessary depending on the legislation of each country.

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Internal information system

Ethics Channel

Within the framework of Saba's Internal Reporting System, an internal whistleblower channel (hereinafter "**the Ethics Channel**") is enabled, available on the following websites sabagroup.com, saba.es, and on the intranet. Through the Ethics Channel any person may report such conduct contrary to the Code of Ethics or the applicable laws (hereinafter "**the Whistleblower**").

In accordance with Law 2/2023, the Ethics Channel integrates the various internal reporting channels established by Saba.

This internal channel is established without prejudice to the external channels set up for this purpose, which will be described below.

Who can access the Ethics Channel?

The Ethics Channel is accessible both to Saba employees and to any other person wishing to file a complaint.

Who is the body responsible for the Internal Reporting System?

Saba's Ethics Committee (hereinafter "**the Ethics Committee**") is the body responsible for the Internal Reporting System, as well as for managing, investigating and resolving all complaints received through the Ethics Channel.

The appointment or dismissal of the members of the Ethics Committee and of the individual appointed by the Ethics Committee to manage the Internal Reporting System shall be duly notified to the Independent Authority for Whistleblower Protection A.A.I. or, where appropriate, to the competent authorities or bodies of the autonomous communities, within the scope of their respective competences.

What conduct may be reported?

Conduct that, in the opinion of the Whistleblower, may be contrary to Saba's Code of Ethics or legal regulations, all in accordance with Article 2.1 of Law 2/2023:

- a** Actions or omissions which may constitute breaches of European Union Law.
- b** Actions or omissions which may constitute a criminal or administrative, serious or very serious infringement.
- c** Violation of the principles established in the Saba Infraestructuras, S.A.'s Code of Ethics.

What rights and guarantees does Saba's Internal Reporting System offer?

- **Confidentiality:** Confidentiality is guaranteed regarding the identity of the Whistleblower and any third party mentioned in the complaint, as well as the actions carried out during the management and processing of the complaint and compliance with data protection legislation.

The Ethics Committee and the persons appointed by it to manage the complaint and investigation processes shall observe the strictest secrecy regarding the identity of the Informants, persons and facts reported.

Although the appropriate channel for filing a complaint is the Ethics Channel, when the complaint is sent through other channels or is forwarded to persons not responsible for managing the complaint, such persons must respect the confidentiality obligation established in this policy, and any breach thereof shall constitute a very serious breach. The non-responsible person who has received the complaint shall immediately forward it to the Ethics Committee, preferably through the Ethics Channel.

- **Anonymity:** Whistleblowers are assured of the possibility of making anonymous complaints through the Ethics Channel, which has the technological measures to guarantee such anonymity. In any case, if the Whistleblower so wishes, he/she may provide his/her contact details.
- **Presumption of innocence and right to honor of the persons under investigation**, as well as the right of defense and contradiction of facts and arguments.
- **Respect for the provisions on personal data protection.**
- **Protection of good faith reports:** the Whistleblower may report in good faith any suspicious behavior. No bad faith/false reports will be made.
- **Guarantee of non-retaliation** against the Whistleblower acting in good faith.
- **Promptness:** unjustified delays in the development of the investigation process shall be avoided. It is guaranteed that the complaints submitted will be dealt effectively within Saba and within the deadlines established in this policy, in accordance with Law 2/2023.
- **Objectivity and autonomy:** the Ethics Committee shall handle complaints objectively and autonomously and shall ensure that no conflicts of interest arise in any case.

What rights and obligations does the reporting person have?

- **Right to confidentiality, anonymity and guarantee of non-retaliation.**
- **Obligation to act in good faith.** Bad faith/false reports or abuses of the Internal Reporting System may give rise to disciplinary/sanctioning or legal measures, as appropriate, against the Whistle-blower. Malicious complaints, with misleading information, are not admitted, but those containing inaccurate information due to a mistake made in good faith are admitted.
- **Obligation to provide the data and documents that are available** and that are related to the reported facts.
- **Duty of confidentiality** regarding the filing of the complaint and its contents while the complaint is being analyzed and resolved.

What rights and obligations does the person to whom the facts related in the complaint refer have?

- **The right to be informed of the actions or omissions attributed to him/her**, and to be heard at any time. Such communication shall take place at the time and in the manner deemed appropriate to ensure the proper conduct of the investigation.
- **The right of access** to the data provided in the complaint, except for the identity of the Whistle-blower, and the right to rectify any inaccurate or incomplete personal data, in addition to other data protection rights.
- **Right to the presumption of innocence during the conduct of the case, right of defense, and right to confidentiality** of the facts and data of the procedure.
- **Right to be informed** of the result of the investigation carried out or of the case, as applicable.
- **Obligation to collaborate** and to respond to requests to provide documentation, data or information related to the cases being processed.

4

Procedure for handling the complaints received

How can a complaint be made?

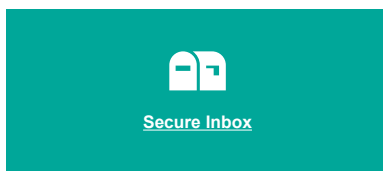
Complaints can be made through the Ethics Channel available on the following websites [sabagroup.com](https://www.sabagroup.com), [saba.es](https://www.saba.es) and on the intranet.

— In writing or by voice messaging through the Ethics Channel.

The report shall be made by filling in the form available or by recording a message. Any documentation that may assist in the investigation of the complaint shall also be added.

The complaints must contain the minimum data indicated in the report form, highlighting the following:

- a** In the event that the Whistleblower wishes to remain anonymous, he/she will receive communications related to his/her complaint through the so-called **Secure Communications Mailbox**, which enables a secure relationship between the persons responsible for the management of the Ethics Channel and the Whistleblower.



In the event that the Whistleblower wishes to identify himself/herself, he/she shall include his/her contact information.

- b** Relation and description of the facts.
- c** Contribution of any documents, possible witnesses or evidence that may help in the investigation of the complaint.

— Through a face-to-face meeting.

Through the Ethics Channel and at the request of the Whistleblower, a face-to-face meeting may also be requested and will be granted within a maximum period of seven days from the request.

In this case, in accordance with Law 2/2023, subject to the Whistleblower's consent, the verbal communication may be recorded in a secure, durable and accessible format, or a complete and accurate transcript of the conversation may be made.

What steps does the complaint follow from filing to resolution?

1

Receipt of the complaint by the Ethics Committee

Once the complaint is received, an acknowledgement of its receipt will be sent to the Whistleblower within seven (7) calendar days of its receipt, unless, in accordance with Law 2/2023, this could jeopardize the confidentiality of the complaint.

2

Analysis of the complaint by the Ethics Committee

Once the complaint has been received, the analysis of the facts reported and the information submitted shall begin.

The Ethics Committee, or the natural person designated by this body, may maintain communication with the Whistleblower through the secure communications mailbox, or by any other means indicated by the Whistleblower. The Ethics Committee, or the designated person, may, if deemed necessary, request additional information from the Whistleblower.

Once the analysis has been carried out, the following may be done:

a Admit the complaint for processing. In this case, the actions detailed below will be initiated.

b Inadmit the complaint, in any of the following cases:

1 – When the facts reported lack any verisimilitude.

2 – When the facts reported do not constitute an infringement of the scope of application of this Law 2/2023

In these cases, the Ethics Committee shall notify the Whistleblower of the inadmissibility in a reasoned manner.

3

Instruction of the investigation

The investigation will include all those actions aimed at verifying the verisimilitude of the facts reported.

The person denounced will be informed of the facts reported in the complaint in a succinct manner and will be informed that he/she may present allegations/observations.

All persons under investigation shall collaborate and shall be obliged to comply with the requests addressed to them to provide documentation, data or any information related to the proceedings being initiated.

The investigation shall include, whenever possible and advisable for the investigation, an interview with the person concerned in which, always with absolute respect for the presumption of innocence, he/she shall be invited to explain his/her version of the facts and to provide the means of proof that he/she considers appropriate and pertinent.

The Ethics Committee, if it deems necessary, may commission the investigation of the complaint internally or externally, without prejudice to the confidentiality obligations of any person who may intervene in the investigation.

4

Resolution of the investigation

Once all the proceedings have been concluded, the Ethics Committee shall issue a report containing at least:

- a** A statement of the facts reported.
- b** The actions carried out in order to verify the verisimilitude of the facts.
- c** The conclusions reached in the investigation and the indications or evidence supporting them.

Once the report has been issued and in accordance with Law 2/2023, the Ethics Committee shall adopt one of the following decisions:

- a** Close of the claim, which shall be notified to the Whistleblower and, if applicable, to the affected person.
- b** Disciplinary measures of a labor nature that may correspond in accordance with the applicable agreement/law.
- c** Referral to the Public Prosecutor's Office/competent authority if there are well-founded indications that the facts may constitute a crime.
- d** Any other type of measure applicable to the affected person depending on its typology.

5

Response to the Whistleblower

Within a period not exceeding three (3) months from the receipt of the complaint or, if no acknowledgement of receipt was sent to the Whistleblower, within three (3) months from the expiration of the seven (7) day period after the communication was made, a response shall be given to the Whistleblower.

In cases of special complexity of the report, an extension of the term may be made, in which case, it may be extended up to a maximum of three (3) additional months.

5

Information on internal and external whistleblower reporting channels

Whistleblowers can also submit their complaints through the external information channel of the Independent Authority for Whistleblower Protection, A.A.I. or through the regional authorities or bodies.

By way of example, it is reported that in Catalonia communications can be submitted through the external channel of the Anti-Fraud Office. Conducts that may be contrary to the Law on Defense of Competition may be reported through the external channel of the National Commission of Markets and Competition.

6

Legal regime for the processing of personal data

In addition to the information contained in this policy, when the communication is made through the Ethical Channel, before sending the data, the Privacy Policy must be accepted by the Whistleblower, which details the aspects required by the regulations on personal data protection.

Body responsible for the processing

The body responsible for the processing of personal data is Saba Infraestructuras, S.A. as the parent company of the Group, which includes the Ethics Committee, the body responsible for the system and which manages the communications received through the Ethics Channel or any other internal communication channel.

It is possible to contact Saba's Data Protection Officer by writing to dpo.saba.es@sabagroup.com, as the case may be, at Avenida Parc Logistic, 22-26, 08040 Barcelona (Spain).

Collection of personal data.

The Ethical Channel is the appropriate tool to, if the Whistleblower wishes, guarantee his/her anonymity, including an option to communicate anonymously through an encrypted connection via a secure communication mailbox of the system.

The communication sent by the Whistleblower may also contain personal data of third parties. Such third parties will be informed and will have the opportunity to comment on it.

In any case, personal data that are not necessary for the knowledge and investigation of the reported facts will not be processed and, if necessary, will be immediately deleted. Likewise, any personal data that may have been communicated and that refer to conduct not included in the scope of application of the law will be deleted.

If the information received contains personal data included in the special categories of data, it shall be deleted immediately, without any registration or processing.

If it is proven that the information provided or part of it is not truthful, it must be immediately deleted as soon as such circumstance becomes known, unless such untruthfulness may constitute a criminal offense, in which case the information will be kept for the necessary time during the judicial proceedings.

Purpose and legal basis for processing

Personal data will be processed for the purpose of investigating communications received through the Ethics Channel, regardless of the internal channel through which the communications are received, under the terms provided in this Policy.

The legal ground for the processing of personal data is the fulfillment of a legal obligation, in particular, Law 2/2023, of 20 February, regulating the protection of persons who report regulatory violations and the fight against corruption.

Protection of the Whistleblower's identity

Whoever submits a communication has the right to not have his/ her identity revealed to third parties. The Ethical Channel, if the Whistleblower so requests, does not obtain data that allow the identification of the Whistleblower and guarantees his/her anonymity.

In any case, confidentiality is preserved, since the person concerned will not know any data relating to the identity of the Whistleblower (to the extent permitted by law).

The identity of the Whistleblower, if applicable, may only be communicated to the Judicial Authority, the Public Prosecutor's Office or the competent administrative authority in the context of a criminal, disciplinary or sanctioning investigation.

Disclosures made under this paragraph shall be subject to the safeguards set forth in the applicable laws. In particular, the Whistleblower shall be informed before his/ her identity is disclosed, unless such information could compromise the investigation or judicial proceedings. When the competent authority so informs the Whistleblower, it shall send him/her a letter explaining the reasons for the disclosure of the confidential data in question.

Access to personal data

Access to personal data shall be limited, within the scope of its competencies and functions, exclusively to:

- a** The Ethics Committee as the person responsible for the Ethics Channel and for the management of the communications received and to the persons to whom, where appropriate, delegates its management.
- b** The person in charge of human resources or the duly designated competent body, only when disciplinary measures against an employee may be taken.
- c** The person in charge of the legal services of the entity or organization, if the adoption of legal measures in relation to the facts described in the complaint is appropriate.

- d** The persons in charge of the processing that may be appointed.
- e** The data protection officer.
- f** Other persons, duly authorized when necessary for the investigation, adoption of corrective measures in the entity or the processing of sanctioning or criminal proceedings, if any.

Duration of storage

The data being processed may be kept in the Ethical Channel only for the time necessary to decide on the appropriateness of initiating an investigation into the facts reported.

If it is proven that the information provided or part of it is not truthful, it must be immediately deleted as soon as such circumstance becomes known, unless such lack of truthfulness may constitute a criminal offense, in which case the information will be kept for the time necessary during the judicial proceedings.

In any case, once three (3) months have elapsed since the receipt of the complaint without any investigation proceedings having been initiated, the information shall be deleted, unless the purpose of the storage is to leave evidence of the operation of the system. Complaints that have not been followed up may only be recorded in anonymized form, without the obligation to block provided for in Article 32 of Organic Law 3/2018, of December 5, being applicable.

An information file will be kept of the complaints received, including those not admitted for processing, the investigation reports, as well as the periodic and/or specific reports issued, for the sole purpose of leaving evidence of the functioning of the model of prevention of the commission of crimes, complying in any case with what is indicated in the preceding paragraphs.

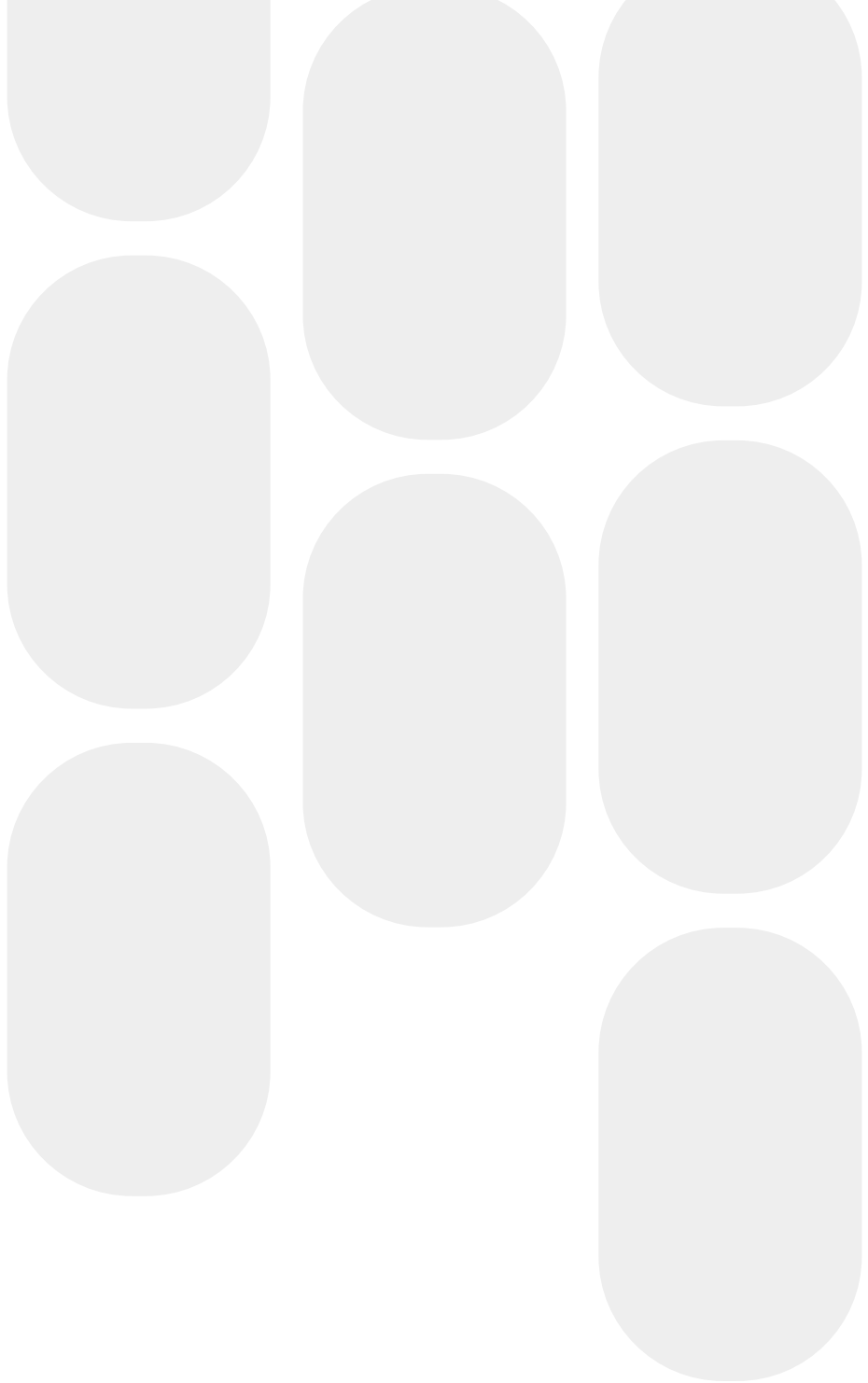
In no case may the data be kept for a period of more than ten (10) years.

Data holders' rights

Data holders have the right to access their data, rectify it, delete it or limit or oppose its processing in certain cases and with certain limitations, by writing to the postal address indicated or by e-mail to Saba's Data Protection Officer: dpo.saba.es@sabagroup.com.

In the event the person to whom the facts described in the complaint refer exercises the right to object, it shall be presumed that, unless there is evidence to the contrary, there are compelling legitimate reasons that legitimize the processing of their personal data.

Data holders have the right to lodge a complaint with the Spanish Data Protection Agency if they consider that the processing of their personal data has not taken place in accordance with the GDPR.



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