

INTERNAL REPORTING SYSTEM POLICY



VERSION HISTORY				
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1. INTRODUCTION

This Internal Reporting System Policy (hereinafter the "**Policy**") is established pursuant to the provisions of *Law 2/2023 of 20 February on the protection of persons who report regulatory violations and the fight against corruption* (hereinafter "**Law 2/2023**").

Within the framework of these regulations and in line with the principles and values established in the Code of Ethics and Conduct, the Reganosa Internal Information System (hereinafter, the "**IIS**") has been approved and implemented, enabling an internal information channel pursuant to the requirements of Law 2/2023 (the "**Channel**").

This Policy has been approved by the Board of Directors at Reganosa HoldCo, S.A., and shall apply to all companies in its business group (hereinafter jointly the "**Group**", "**Reganosa**" or the "**Companies**").

2. OBJECTIVE

This Policy establishes the general guidelines of the IIS, defining its objective and subjective scope, stating its general principles, establishing the rights and duties of informants and affected persons and generally regulating the procedure for processing communications received via the Channel (developed in the corresponding Internal Reporting System Management Procedure).

3. SCOPE OF APPLICATION

3.1. OBJECTIVE SCOPE

The IIS is the preferred mechanism available to Reganosa allowing any person covered by section 3.2 of this Policy ("**Subjective Scope**") to communicate any information relating to:

- (i). Actions or omissions that may constitute breaches of European Union law, under the terms provided for in Article 2 of Law 2/2023.
- (ii). Actions or omissions that could constitute a serious or very serious criminal or administrative offence and, in a broad sense, any actions or omissions that could constitute breaches of the current legislation (including, for the purposes of clarification, workplace or sexual harassment).
- (iii). Actions or omissions that may constitute breaches of Reganosa's Code of Ethics and Conduct or its other internal regulations.
- (iv). Actions or omissions that may jeopardise the image and/or reputation of Reganosa.

3.2. SUBJECTIVE SCOPE

This Policy applies to the persons defined in article 3 of Law 2/2023: members of the governing and administrative bodies, management team, employees (including trainees, candidates [when the infringement occurs during the selection process or pre-contractual negotiation], volunteers, trainees and persons who have maintained an employment relationship with Reganosa), shareholders, contractors, subcontractors and suppliers and those persons who work under their supervision and direction.

4. GUIDING PRINCIPLES OF THE INTERNAL REPORTING SYSTEM

The operation of the ISS and the management of the information received through the Reganosa Channel shall be guided by the following principles, which have been defined pursuant to the values set out in the Code of Ethics and Conduct.

4.1. HONESTY AND GOOD FAITH

The IIS will be managed pursuant to the principles of truthfulness and legitimacy.

The communication of false or knowingly misrepresented facts in breach of good faith shall not be covered by the protections provided in this Policy and may result in the imposition of disciplinary measures in line with the applicable law.

4.2. CONFIDENTIALITY

Information received through the Channel shall be treated with the utmost confidentiality. In this sense, the confidentiality of the informant's identity or, where appropriate, anonymity, and that of the persons concerned and other third parties mentioned in the communications, as well as the content of the information received and the actions carried out within the framework of the investigations, is guaranteed.

To this end, access to the information shall be limited to only those persons who are essential to carry out the investigation proceedings as well as the analysis of the results of the investigation undertaken, and these persons shall keep the information to which they have access confidential.

4.3. IMPARTIALITY AND AVOIDANCE OF CONFLICTS OF INTEREST

The information received shall be processed in line with the standards of integrity, objectivity, neutrality and independence.

Situations of real or potential conflict of interest shall be avoided and prevented in the processing of communications, and the Chief Compliance Officer at Reganosa shall ensure that such situations do not arise, with a view to guaranteeing that they are managed with the utmost impartiality and objectivity. If the information received involves the Chief Compliance Officer or any person especially related to him/her, the Chief Compliance Officer must abstain from participating in the proceedings and, where applicable, in the proposed resolution submitted by the instructor, communicating the possible conflict of interest to Reganosa's Audit and Compliance Committee as soon as possible so that it may adopt the appropriate measures to ensure compliance with this Policy.

4.4. PROPORTIONALITY AND THE PRESUMPTION OF INNOCENCE

The presumption of innocence of the person under investigation and of all persons affected by the communication is recognised and shall be respected during all stages of the proceedings until the corresponding decision is handed down.

All measures adopted in the management of the IIS, including investigation actions and the resolution proposal itself, where appropriate, shall be duly proportionate to the facts reported and shall be in accordance with the severity of the facts.

4.5. PROHIBITION OF RETALIATION

Pursuant to the provisions of Reganosa's Code of Ethics and Conduct, as well as with Law 2/2023, the adoption of reprisals, or the threat thereof, against the informant on the grounds of the communication they have made is expressly prohibited. Retaliation shall be understood as any act or omission to the detriment of the informant or persons with whom the informant has a special relationship and which, directly or indirectly, results in unfavourable treatment placing them at a particular disadvantage compared to any other person in an employment or professional context.

5. BODY RESPONSIBLE FOR THE IIS

Reganosa's Chief Compliance Officer is the person appointed by the governing bodies of the Group's companies as Head of the IIS, and shall carry out the functions entrusted to them pursuant to Law 2/2023, as well as those set out in the Compliance Function Regulations, in an autonomous and independent manner, having been allocated the necessary human and material resources to this end.

The Head of the IIS may seek the advice and support of the Audit and Compliance Committee for the analysis, processing, investigation and resolution of communications made within the scope of the IIS pursuant to the provisions of the Compliance Function Regulations.

6. FORWARDING OF COMMUNICATIONS AND FUNCTIONING OF THE CHANNEL

Informants may send their communications through the channel set up by Reganosa, which is publicly accessible on the corporate website. The informant shall receive acknowledgement of receipt of their communication within seven (7) days at the most.

The IIS Officer shall process any complaint or report of an event that may allegedly constitute an offence as provided for in section 3.1. as soon as possible, guaranteeing the rights of the informant, as well as the rights to privacy and the presumption of innocence of the persons investigated or affected, pursuant to the Internal Reporting System Management Procedure.

The investigation proceedings and the preparation of the report, where appropriate, shall be performed with the greatest possible diligence, speed and effectiveness, with

the investigator dealing with each case individually and carrying out as many measures as necessary to investigate the facts reported. In any case, the person(s) concerned shall be informed and be given a formal hearing, in the appropriate time and manner, with a view to avoiding any hindrance or frustration of the investigation proceedings.

7. PROTECTION OF PERSONAL DATA

The processing of personal data carried out within the framework of the IIS shall be governed by the specific provisions to this end set out in Law 2/2023, the documents and other applicable regulations.

The personal data provided will be processed in compliance with Reganosa's legal obligation to receive, manage, process and investigate the communications received within the framework of its IIS and, where appropriate, to adopt the disciplinary measures or process the legal proceedings that may be necessary. Where specific processing operations are carried out, the basis for legitimising this processing shall be the consent of the data subject.

Likewise, Reganosa shall be legitimised to process data based on its legitimate interest in ensuring compliance with the Code of Ethics and Conduct and other internal regulations, and, in general, for the application of Law 2/2023.

Personal data collected through the IIS shall be kept exclusively for the time required to decide whether to launch an investigation into the facts reported, which, in any case, shall not be extended for more than three months from the receipt of the report (except in particularly complex cases that require an extension of this period, in which case it may be extended for a maximum of an additional three months), with the exception of those whose purpose is to leave evidence of the system's functioning. Once this period has elapsed, the personal data will be deleted.

In the event that data is received that is not necessary for the processing and investigation of reports, the data controller shall proceed with their immediate deletion.

Communications that have not been acted upon may only be recorded in anonymised form. However, should it be necessary to process personal data for longer than the above-mentioned period due to the initiation or processing of administrative or court proceedings in relation to the report received, the data shall be kept for the period of time that is necessary and/or required by the regulations to this end.

In any case, pursuant to Law 2/2023, all information received by the IIS and the internal investigations to which they give rise shall be kept in a log, guaranteeing, in any case, the confidentiality requirements provided for by law. This log shall not be made public

and only at the reasoned request of the competent court authority, by means of an order, and within the framework of court proceedings and under the guardianship of that authority, may all or part of the contents of said log be accessed. The personal data contained in the log may not be kept for a period of more than ten years.

The identity of the informant shall in any case remain confidential and shall not be communicated to the persons to whom the facts reported relate or to third parties. Their identity may be communicated to the court authority, the Public Prosecutor's Office or the competent administrative authority only in the context of a criminal or disciplinary investigation.

Access to the personal data contained in the IIS files shall only be granted to the System Controller or whoever the latter authorises for the processing thereof, as the case may be, the third party service providers who are considered to be data processors and the Data Protection Officer.

9. DISSEMINATION

Reganosa shall keep this Policy permanently updated and publicly accessible on its corporate website.

The person in charge of the IIS shall ensure the appropriate dissemination of this Policy and the training and awareness of the use of the Channel among Reganosa's staff and other persons included under the subjective scope.

10. MODIFICATION

This Policy shall be reviewed and updated, at the proposal of the IIS Manager or the Audit and Compliance Committee, whenever necessary in order to adapt it to the applicable regulations and to the best compliance standards. The modification of this document must be approved by the Board of Directors at Reganosa HoldCo, S.A.

11. VALIDITY

This Policy shall enter into force from the day following the date of approval by the Board of Directors at Reganosa HoldCo, S.A.