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Schedule 1 Policy on the Garrigues internal reporting system

Procedure for managing and handling reports received on the Garrigues internal reporting channel

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1. Purpose

This document sets out the Procedure for managing and handling reports received on the internal reporting channel for J&A Garrigues, S.L.P., Garrigues Portugal, S.L.P. and/or any other company in the Garrigues group (“**Garrigues**” or the “**Firm**”), which is the preferred avenue for reporting the types of conduct described in section 2 of the Policy on the Garrigues internal reporting system.

2. Case handler for the internal reporting channel

- a) The case handler for the internal reporting channel is the Compliance Officer, who will be responsible for overseeing that the channel operates correctly in the case handling phase unless, as described in point 5 c), any conflict of interest or other impediment exists in that phase, in which case the internal reporting system officer will appoint another case handler. The case handler must perform their duties under the premises of independence, neutrality and impartiality, acting with integrity and objectivity towards everyone involved. They must ensure that the entire process is conducted pursuant to the rules and principles set out in this Procedure.
- b) The main powers of the case handler for the internal reporting channel will be:
 - (i) to receive any reports made through the internal reporting channel;
 - (ii) to analyze received reports and decide whether or not to admit them for consideration;
 - (iii) to handle the relevant cases, pursuant to the rules and principles set out in this Procedure, and elevate the proposed decision concerned to the internal reporting system officer or body responsible for making a decision;
 - (iv) to prepare an annual report on the activities performed (received, handled, dismissed reports, etc.) which will be submitted to the Firm's governing bodies.

3. Sending reports through the internal reporting channel

- a) Any of the following avenues may be used for reporting to the Garrigues internal reporting channel:
 - (i) Using the “**Garrigues Internal Reporting Channel**” tool, available on the Firm's website (www.garrigues.com). For members of Garrigues, it will also be available on the Intranet (GarriguesNet).

Any reports made through the “Garrigues Internal Reporting Channel” tool may be submitted in writing or verbally, or in both ways. Where verbal reports are made, the informant must be advised that the report will be recorded and the informant must be informed of the processing of their data, unless they had already been informed.

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- (ii) Sending a written report to the **case handler for the Garrigues internal reporting channel**, at the following postal address: GARRIGUES, calle Hermosilla 3, 28001 Madrid; or

If the informant so requests using any of the identified avenues, the report may also be submitted at a **face-to-face meeting** within seven days.

- b) **Verbal reports**, including any made at face-to-face meetings, must be documented in any of the following ways, after obtaining the informant's consent:
 - (i) by recording the conversation in a safe, durable and accessible format, or
 - (ii) through a complete and exact transcription of the conversation done by the person responsible for processing it.

In addition to the informant's rights pursuant to the data protection legislation, the informant must be given the chance to examine, rectify and accept the transcription of the conversation by providing a signature.

- c) **Reporting may be done anonymously** by sending a letter by post as described in letter a) (ii) above, without identifying the sender.
- d) On filing the report, the informant may provide an address, email address or safe place at which to receive any notices. The informant may also expressly refuse to receive any notices of steps taken by the case handler for the Garrigues internal reporting channel as a result of the report.
- e) Written or emailed reports sent to the Compliance Officer in the cases described in the Protocol to prevent sexual and sex-based harassment in the workplace in the Garrigues Equality Plan will also be sent to the case handler for the internal reporting channel, to enable the case handler to perform their tasks as set out in points (i) and (iv) of letter 2.b) above. Subsequent processing will take place as set out in that Protocol.
- f) Any report qualifying to be made on the internal reporting channel and which is received by another person in a position of responsibility at Garrigues must be added to that channel, when it comes to the case handler's attention. The confidentiality of that report must be protected.

4. Acknowledgment of receipt and recording of the report

After the report has been received in any of the ways described in section 3, the case handler for the Garrigues internal reporting channel must provide the informant with an **acknowledgment of receipt** within seven calendar days from its receipt, unless this may pose a risk to the confidentiality of the report, is not possible due to the anonymity of the report, or the informant has expressly refused to receive notices relating to the investigation.

Additionally, in that same seven calendar day period, the case handler for the Garrigues internal reporting channel must enter that report on the **Reporting Record Book** on the internal reporting system, give it an entry number, and state the date of receipt. The case

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handler must also inform the internal reporting system officer that it has been received and recorded.

5. Admission of the report

- a) After the report has been recorded, the case handler for the internal reporting channel must check whether it falls within the scope of application set out in section 2 of the Policy on the Garrigues internal reporting system.
- b) After that preliminary analysis has been made, the case handler for the internal reporting channel must decide, within not longer than ten calendar days from the date of entry of the report on the reporting record book:

(i) **Not to admit** the report, which they may do in any of the following events:

- Where the recounted facts have absolutely no credibility whatsoever.
- Where the recounted facts do not amount to an infringement of the law falling within the scope of the Policy on the Garrigues internal reporting system.
- Where there is clearly no basis for the report or there are, in the judgment of the case handler for the internal reporting channel, reasonable indications that the information was obtained by committing an offense.
- Where the report does not contain any new and significant information on infringements by comparison with an earlier report with respect to which the necessary procedures have been completed, unless new factual or legal circumstance justify a different follow-up. In these instances, the case handler for the internal reporting channel must notify the decision, giving the reasons for it.

The decision not to admit the report must be notified to the informant within five calendar days following adoption of the decision, stating the reasons for that decision, unless the report was anonymous or the informant refused to receive notices.

(ii) **To admit** the report for consideration, which must be notified to the informant within the following five calendar days, unless the report was anonymous or the informant refused to receive notices.

If the report was admitted, despite not falling within the scope of application of the Law on the protection of informants, none of the protection measures or other matters set out in that law must apply to it.

(iii) To send the information immediately to the Spanish Public Prosecutor or the European Public Prosecutor, as applicable, where there is any indication that facts may constitute an offense, which must be done in all cases in line with the Garrigues *“Special protocol for internal investigations relating to a legal entity.”*

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- (iv) To send the report to the authority, entity or agency considered to have the authority to handle it.
- c) There are two circumstances that may give rise to the case handler for the internal reporting channel not issuing a decision on admission of the report within the specified ten calendar day period:
 - 1. Where from the preliminary analysis of the report it is concluded that any circumstance related to it exists which may cause a **conflict of interest** for the case handler for the internal reporting channel, or which otherwise affects, or may affect, the case handler's neutrality or independence in their acts. In such an event, the case handler must inform the Garrigues internal reporting system officer within three calendar days following the recording date of the report. In that case, the internal reporting system officer will be responsible for the decision on admission for consideration of the report and the appointment of a case handler for the procedure, who will have to continue handling the case under the stipulated procedure, and within the time limit for a decision.
 - 2. Where, after that preliminary analysis has been completed, the case handler for the internal reporting channel has doubts over whether the report qualifies for admission. In that event, and wherever this is possible due to having a means of contacting the informant, within three calendar days following the recording date of the report, **the case handler must request that the informant within three calendar days following the request, clarifies or completes the report**, by producing any necessary documents and information.

In that case, the case handler for the internal reporting channel will have to render a decision on admission of the report within seven calendar days running from the end of that three calendar day period granted to the informant to complete the report (regardless of whether or not the informant has produced any additional information).

6. Case handling process

- a) After the report has been admitted for consideration, the case handler for the internal reporting channel will handle the relevant procedure in which all parties must be heard, by carrying out all the necessary steps and investigations, in accordance at all times with the general principles of the Garrigues internal reporting system.

The case handler must check the veracity and accuracy of the information contained in the report and, in particular, of the reported conduct, respecting the rights of the affected parties, particularly the rights of presumption of innocence, and to reputation, of the individuals involved. For these purposes, the case handler must hear all affected parties and witnesses and must carry out as many activities as are considered necessary.

All members of Garrigues are required to cooperate faithfully with any investigation, and the participation of witnesses and affected parties must remain strictly confidential.

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During the case handling process, all affected parties must be informed of the processing of their personal data, unless they have already been informed. All the other duties imposed by the personal data legislation also have to be performed.

- b) In principle, the case handling process should not last longer than 30 calendar days after admission of the report, unless there are justified circumstances, based on the complexity or number of steps to be taken, supporting an extension of the period.
- c) **It must be ensured that the party affected by the report receives notice of it, and a succinct account of the recounted facts.** Additionally that party must be informed of **their right to submit written comments and of the processing of their personal data**, unless they had already been informed. However, this information may be given in the right-to-be-heard period if it is considered that providing it earlier could prompt a concealment, destruction or alteration of evidence.

The informant's identity must not under any circumstances be disclosed to the affected parties and they must not have access to the report. Only notice of the report, with a succinct account of the facts, must be given to the investigated individual.

- d) **In addition to the right to submit written comments, the case handling process will include, wherever possible, an interview with the affected individual** in which, with absolute respect at all times for the presumption of innocence, they will be invited to explain their version of the events and to produce any evidence they consider appropriate and relevant. To protect the affected individual's right to be heard, that individual must have access to the case file without disclosing any information that could identify the informant. That individual may be heard at any point, and will be informed of their right to appear assisted by a lawyer.
- e) If the individual affected by the report is a member of the works council or a workers' or union representative at Garrigues, they must be consulted about the granting of a right-to-be-heard period to other members of the works council or other workers' or union representatives at the Firm, if any. The provisions of the applicable legislation in this regard must be fulfilled at all times.
- f) The case handler for the internal reporting channel may obtain the support of the Human Resources Department only and exclusively where the reported fact might result in the adoption of disciplinary measures against a Garrigues employee and/or on the terms set out in the applicable legislation.

7. Decision

- a) On the completion of all steps, the case handler has 15 calendar days to elevate the case, together with a **proposed decision**, to the internal reporting system officer. That proposal must contain at least:
 - (i) A description of the recounted facts together with the report's identification code and recording date.
 - (ii) The classification of the report for the purpose of determining whether or not it must be handled as a priority case.

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- (iii) The steps performed to determine the credibility of the facts.
 - (iv) The conclusions drawn in the case handling process and the assessment obtained from the procedures and from the indications supporting them.
- b) Within ten calendar days running from receipt of the proposed decision, the internal reporting system officer must send a **decision on the case**, which may determine:
- (i) **Dismissal of the case**, due to not finding the existence of the reported infringements, which will be notified to the informant (unless this is not possible, due to the anonymous nature of the report or because the informant has refused to receive notices relating to the investigation) and, if applicable, to the affected individual. In these cases, the informant will be entitled to the protection set out in the Policy on the Garrigues internal reporting system, unless, as a result of the steps taken in the case handling process, it is concluded that, in view of the gathered information, the report should not have been admitted.
 - (ii) **The existence of an infringement, with adoption of the associated penalty.**

In the case of individuals with employment contracts, the penalty required under the applicable labor legislation will apply. The decision must be notified to the director of the Human Resources Department so that the appropriate disciplinary action may be taken, and, where applicable, to the managing body, for the commencement of the relevant administrative or judicial steps that may be required.

If the case affects a partner at the Firm, the procedure must be adapted to fulfill the provisions in the partners' Code of Conduct. This implies that, if the case handler's proposed decision does not relieve the partner of all liability, the decision must be preceded by a non-binding report by the board of partners.

For all other arrangements or relationships, the provisions set out in each case in the relevant contractual document formalizing the relationship must apply with regard to the available penalties.

Whatever the decision, it must be notified to the informant, unless the informant has refused to be notified or the report is anonymous.

- c) **The time period for completing the steps and providing the informant with a reply, if applicable, cannot go above three months from when the report is received**, except for particularly complex cases needing a longer amount of time, in which case, the time period may be extended for up to a further three months.

8. Data protection

8.1 Information on data protection

- a) Pursuant to the data protection legislation, all the interested parties must be informed that any data collected on the internal reporting system will be processed by J&A Garrigues S.L.P. acting as data controller.

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- b) The purpose for processing the data is as described in section 1 of this Procedure.
- c) Users of the internal reporting system may at any time, pursuant to the applicable legislation in each case, exercise rights of access, rectification, erasure, restriction of processing with respect to their personal data by sending a letter to the registered office of J&A Garrigues, S.L.P stating the specific right they wish to exercise or this may be done by sending an email to the following address:
privacidadcanalinformacion@garrigues.com
- d) In particular, the data we will process may include the following categories: identifying data, data relating to their personal characteristics and social circumstances, contact details, academic and professional information, economic or financial information and information on insurance, and special category data. The processed personal data may have been provided by either the interested party or by third parties.
- e) For further information on data protection, see our privacy policy at the following link:
<https://www.garrigues.com/doc/doc/Garrigues-Politica-Privacidad-Sistema-Internoinformacion-ES.pdf>.

8.2 Data protection obligations of the internal reporting system officer

Among other obligations, the internal reporting system officer must ensure observance of the following:

- The **transparency principle**, by providing the required information on data protection.

In particular, the informant must be informed that their identity will be confidential at all times and that it will not be disclosed to the affected individual or to third parties, except where it needs to be disclosed pursuant to the terms set out in the Spanish Informant Protection Law, to the judicial authority, to the public prosecutor or to the competent administrative authority as part of criminal, disciplinary or penalty investigation proceedings.

- The **principle of data minimization**, whereby no more data must be collected than are strictly necessary and indispensable for the correct functioning of the internal reporting system. If more data than are strictly necessary are collected, they must be erased without delay.
- The **purpose limitation principle**, whereby the personal data collected on the internal reporting system must not be used for any purpose other than to manage the report and handle the procedure.
- The **storage limitation principle**, whereby personal data must be processed only within the necessary period.
- In all cases, if investigation activities have not commenced within three months from receipt of the report, the personal data must be erased, unless the purpose of their storage is to evidence the functioning of the system.

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- Any reports that have not been processed may only be stored with de-identified data, and the data blocking obligation under the data protection legislation does not apply.
- The **accuracy principle**, requiring the erasure of any incorrect personal data included in the reported information. All of which is unless the absence of accuracy may constitute a criminal offense, in which case the information must be stored for the necessary amount of time to complete the court proceeding.
- The **principle of integrity and confidentiality**, whereby the confidentiality of the informant and of third parties must be ensured as described in the Procedure. Additionally, the necessary technical and organizational measures must be put in place to protect the information against any unauthorized or unlawful processing and against loss, destruction or accidental damage.

8.3 Limitation of access to personal data on the internal reporting system

The only parties who will be able to access the personal data stored on the internal reporting system will be the system officer and the person who manages it directly, third party service providers who qualify as data processors, and the data protection officer.

Additionally, the following individuals may access the personal data stored on the internal reporting system:

- The director of the Human Resources Department, who may access the personal data only and exclusively where it may be necessary to take disciplinary action against a worker.
- The legal services director, who may access the personal data only and exclusively if legal measures need to be adopted in relation to the facts described in the report.
- Other individuals, only where this is necessary for the adoption of remedial measures at the Firm or to carry out any penalty or criminal proceedings, if necessary.

9. Record of versions

Version	Date	Summary of changes made
V1	October 2013	Initial version (called Ethics Channel Regulations)
V2	September 2019	Adaptation of the Ethics Channel Regulations to new rules added to the data protection legislation.
V3	June 2023	Adaptation to the Informant Protection Law and change of name