At **GESAB** we believe in the importance of fostering a safe, ethical, equal, and trusting environment for all our employees, clients, and partners in general.

For this reason, we have implemented a robust **Ethical Channel** that allows anyone to report possible misconduct or ethical violations that they have detected in our organization. A channel where any possible non-compliance or irregularity can be reported to the organization, as described in **Spanish Law 2/2023, of February 20th**, regulating the protection of people who report regulatory and anti-corruption violations.

WHICH FACTS CAN BE NOTIFIED?

You can report through the Ethical Channel facts that you consider may constitute a breach of the legal regulations, the Code of Ethics, or any internal regulations in force, such as:

- Conduct related to fraud and corruption.
- Behaviours related to safety, health, and hygiene at work.
- Discrimination and harassment in the workplace.
- Conduct relating to information security, data protection and stock markets.
- Anti-competitive practices.
- Conduct contrary to human rights or damage to the environment.
- Other possible criminal or administrative violations.

MAIN FEATURES:

Confidentiality: We understand that confidentiality is critical to encouraging people to report. We guarantee absolute confidentiality throughout the process and protect the identity of the reporting person to the extent permitted by law. It includes the possibility of making the alert anonymously.

Impartial Investigation Process: Once a complaint is filed, our team of experts will thoroughly investigate the matter objectively and diligently in accordance with internal regulations and applicable law. Throughout the entire process, the rights of those involved must be respected, in particular the presumption of innocence.

Protection against retaliation: We do not tolerate any form of retaliation against whistleblowers in good faith. We are committed to safeguarding the rights and integrity of those who dare to report any wrongdoing. We will take appropriate disciplinary action against any individual who retaliates against a whistleblower.

Diligence: The channel managers will diligently process the information that has been communicated to them. In any case, the necessary decision will be adopted within a maximum period of three months, except in cases of special complexity that require an extension of the period, in which case, it may be extended up to a maximum of another three additional months.

Resolution and Follow-up: After the investigation is concluded, we will take the necessary actions to address the problem identified and, where possible, take corrective action to prevent future violations. In addition, we are committed to keeping the whistleblower informed of the progress and resolution of their complaint whenever possible and permitted by law.

HOW TO SEND AN INFORMATION?

There are two options.

- **Through the co-resol app:**

1. Download the co-resol app, accepting notifications. It is free and available on the App Store and Google Play.

2. Press the "click" button and then enter the **GESAB** code.

3. Select the channel button.

4. Write your message or leave a voice note being as specific as possible. You can attach images and documentation.

5. Identify yourself or select the option of anonymity. In either case, you must accept the Privacy Policy.

6. Once you have completed these steps, you will receive a message as proof of receipt of your click.

7. Communication for tracking the click will be made through a secure chat (you can access it from the chat button on the app's home screen) until it closes.

- **Through a web page:**

You can access it through this link:

https://co-resol.bcnresol.com/webclick

1. Press the "Click" button and enter the **GESAB** code.
2. Select the channel button.
3. Write your message or leave a voice note being as specific as possible. You can attach images and documentation.
4. Identify yourself or select the option of anonymity. In either case, you must accept the Privacy Policy.
5. In this case, in the proof of receipt you will receive a unique identification code and password that you will have to save to maintain communication, through a secure chat, about the status of your click.
6. Every time you want to know if you have a new message in the chat or want to provide more information, to ensure confidentiality, you must enter this code and password on the home page, in the "Access a previous click" button.

Important:

This Ethical Channel is not an emergency service. This channel should not be used to report on situations that involve an immediate threat. If you need assistance in such a situation, please contact your local authorities and use the channels defined for this purpose.